



**Independent Auditors' Review Report on the Half Yearly unaudited 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 reviewed the accompanying statement of unaudited standalone financial results of **Crayons Advertising Limited (Formerly known as Crayons Advertising Private Limited)** (the "Company") for the half year ended on September 30, 2024 ("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. The Statement, which is the responsibility of the company's management and approved by the company's board of directors Has been prepared and presented in accordance with the requirements of the Listing Regulations in this regard and is in accordance with the recognition and measurement principles laid down in Accounting Standards-25 "Interim Financial Reporting" prescribed under sect -133 of the companies Act , 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.

**Basis for Opinion**

3. We conducted our review of the statement in accordance with the standards on Review Engagements (SRE) 2410, 'Review of Interim Financial Information performed by the Institute of Chartered Accountants of India This standard required that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of primarily of making inquires of company personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than audit conducted in accordance with standards n 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 above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in all material respects in accordance with recognition and measurement principles laid down in the aforesaid accounting standards specified under sect -133 of the companies Act , 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in term of listing regulations, including the manner in which it is to be disclosed, or that in contain any material misstatement.

**For Manish Pandey & Associates**

Chartered Accountants

FRN – 019807C



**Nisha Govardhandas Narayani**

Partner

Membership No. 623330

Place: New Delhi

Date: 28-10-2024

UDIN: 24623330BKGWCM8126

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

Annexure-I

**STANDALONE STATEMENT OF ASSETS AND LIABILITY**

Amount (Rs. In Lakhs)

Sr.No	Particulars	Note No.	As at 30.09.2024	As at 31.03.2024
<b>I</b>	<b><u>EQUITY AND LIABILITIES</u></b>			
<b>1</b>	<b>Shareholders Funds</b>			
	(a) Share Capital	2	2,443.00	2,443.00
	(b) Money received against share warrants		193.75	193.75
	(b) Reserves & Surplus	3	8,297.97	7,953.23
			<b>10,934.72</b>	<b>10,589.98</b>
<b>2</b>	<b>Non-current liabilities</b>			
	(a) Long-Term Borrowings	4	269.80	341.75
	(b) Long-Term Provisions	5	196.29	180.89
			<b>466.10</b>	<b>522.64</b>
<b>3</b>	<b>Current Liabilities</b>			
	(a) Short-Term Borrowings	6	928.87	145.11
	(b) Trade Payables:	7		
	(A) total outstanding dues of micro, small and medium enterprises; and		79.16	98.03
	(B) total outstanding dues of creditors other than micro, small and medium enterprises		2,942.27	4,994.50
	(c) Other Current Liabilities	8	3,445.56	2,081.49
	(d) Short-Term Provisions	9	69.59	113.26
			<b>7,465.46</b>	<b>7,432.39</b>
	<b>TOTAL</b>		<b>18,866.28</b>	<b>18,545.01</b>
<b>II</b>	<b><u>ASSETS</u></b>			
<b>1</b>	<b>Non Current Assets</b>			
	(a) Property, Plant & Equipment & Intangible Assets	10		
	(i) Property, Plant and Equipment		558.93	583.23
	(ii) Intangible Assets		0.80	1.81
	(iii) Capital WIP		143.36	101.95
	(b) Non Current Investments	11	1,063.26	993.15
	(c) Deferred Tax Assets (net)	12	118.94	124.09
	(e) Long Term Loan & Advance	13	793.36	628.18
	(d) Other Non-Current Assets	14	144.76	122.36
			<b>2,823.41</b>	<b>2,554.77</b>
<b>2</b>	<b>Current Assets</b>			
	(a) Trade Receivables	15	7,477.73	9,042.75
	(b) Cash and Cash Equivalents	16	857.06	1,369.33
	(c) Short-Term Loans and Advances	17	4,135.45	3,499.17
	(d) Other Current Assets	18	3,572.63	2,078.99
			<b>16,042.87</b>	<b>15,990.24</b>
	<b>TOTAL</b>		<b>18,866.28</b>	<b>18,545.01</b>

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

(Formerly known as Crayons Advertising Private Limited)

For Manish Pandey & Associates  
Chartered Accountants  
FRN: 019807C



Nisha Narayani  
(Partner)  
Membership No. -6233300  
UDIN - 24623330BKGWCM8126

**Kunal Lalani**  
Managing Director  
DIN : 00002756

**Vimi Lalani**  
Director  
DIN : 00010548

**Rajat Singhal**  
Chief Financial Officer

**Gagan Mahajan**  
Company Secretary

Place : New Delhi  
Date : 28.10.2024

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

Annexure-II

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30,2024**

Amount (Rs. In Lakhs)

Particulars	For the half -year ended			For the year ended
	30-09-2024	31-03-2024	30-09-2023	31-03-2024
	Unaudited	Audited	Unaudited	Audited
I. Revenue from Operations	7,838.68	10,951.47	9,203.43	20,154.90
II. Other Income	301.02	291.01	159.06	450.07
<b>III. Total Income (I + II)</b>	<b>8,139.70</b>	<b>11,242.48</b>	<b>9,362.49</b>	<b>20,604.97</b>
IV. Expenses:				
Cost of Services	6,133.60	7,957.41	7,188.22	15,145.63
Employee Benefits Expense	761.90	710.43	694.53	1,404.96
Finance Costs	34.55	61.34	30.52	91.86
Depreciation and Amortisation Expense	107.51	85.87	52.95	138.82
Other Expenses	625.19	821.15	726.10	1,547.24
<b>IV. Total Expenses</b>	<b>7,662.75</b>	<b>9,636.20</b>	<b>8,692.32</b>	<b>18,328.52</b>
V. Profit before exceptional and extraordinary items and tax (III - IV)	476.95	1,606.28	670.17	2,276.45
VI. Exceptional items & Extraordinary Items				
- CSR Provision	-	-	-	-
- Prior Period Items	-	-	-	-
<b>VII. Profit before tax (V- VI)</b>	<b>476.95</b>	<b>1,606.28</b>	<b>670.17</b>	<b>2,276.45</b>
VIII. Tax expense:				
MAT credit entitlement	-	-	-	-
Current Tax	(118.50)	(443.82)	(149.88)	(593.70)
Deferred Tax	(5.15)	(1.01)	1.69	0.68
Earlier year tax expenses	-	18.33	(11.47)	6.86
Total Tax Expense	(123.65)	(426.50)	-159.66	-586.16
<b>IX. Profit (Loss) for the period (VII-VIII)</b>	<b>353.30</b>	<b>1,179.78</b>	<b>510.51</b>	<b>1,690.29</b>
X. Earnings per equity share:				
(1) Basic	1.45	4.95	2.30	7.25
(2) Diluted	1.45	4.91	2.30	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



Nisha Narayani  
(Partner)

Membership No. -6233300  
UDIN - 24623330BKGWCM8126

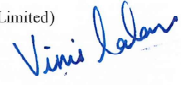
Place : New Delhi  
Date - 28.10.2024

For & on behalf of Directors of Crayons Advertising Limited

(Formerly known as Crayons Advertising Private Limited)

  
Kunal Lalani  
Managing Director  
DIN : 00002756

  
Rajat Singhal  
Chief Financial Officer



Vimi Lalani  
Director  
DIN : 00010548

  
Gagan Mahajan  
Company Secretary

UNAUDITED CASH FLOW STATEMENT

Amount (Rs. In Lakhs)

PARTICULARS	For the Period Ended	
	30-09-2024	31-03-2024
<b>A CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit before tax	476.95	2,276.45
Depreciation & Amortisation	107.51	138.82
Interest Paid	34.55	91.86
(Profit)/ Loss on Sale of Investments		69.55
Interest Income Received	-202.21	-275.77
Amount Written Back		-0.85
Loss on Sale of Property Plant & Equipment	0.53	0.03
Profit from Partnership firms	-	-47.02
Bad debts Written Off	-	14.10
Profit on Sale of Property Plant & Equipment	-1.97	
Profit on Sale of Investment	-4.83	
<b>Operating Profit before Working Capital Changes</b>	<b>410.54</b>	<b>2,267.17</b>
<b>Adjusted for:</b>		
(Decrease)/Increase in Long Term & Short Term Provisions	(146.77)	22.18
(Decrease)/Increase in Current & Other Liabilities	1,364.07	108.43
(Decrease)/Increase in Trade Payables	(2,071.10)	763.70
(Increase)/Decrease in Trade Receivables & Other Assets	71.37	(3,998.50)
(Increase)/Decrease in Short Term Loans & Advances and Other Non Current Assets	(823.86)	(1,633.59)
	<b>(1,606.28)</b>	<b>-4,737.78</b>
Cash generated/(used) From Operations	<b>(1,195.74)</b>	<b>-2,470.61</b>
Income Tax Paid	-	-54.19
<b>Net Cash generated/(used in) from Operating Activities (A)</b>	<b>(1,195.74)</b>	<b>2,524.80</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Sale/(Purchase) of plant & equipment, Intangible & Capital WIP (Net)	(122.17)	(485.34)
Sale/ (Purchase) of Intangible Assets		
Sale/ (Purchase) of Investments (Net)	(65.28)	(67.30)
Sale/ (Purchase) of Investment properties (Net)		
Investment/(Drawings) in Partnership Firm (Net)		(46.50)
Advance Against Property		(41.50)
Interest Income Earned	202.21	185.96
Investment/Maturity in Fixed Deposit (Net)	269.46	(763.75)
<b>Net Cash used in Investing Activities (B)</b>	<b>284.21</b>	<b>(1,218.43)</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Net Proceeds from long term borrowing	(71.94)	79.62
Net Proceeds from short term borrowing	783.76	(698.09)
Money received against Share Warrants	-	193.75
Proceeds from Issue of Share Capital Net of Expenditure	-	3,322.72
IPO Expenses	(8.55)	
Finance Cost	(34.55)	(92.02)
<b>Net Cash used in Financing Activities (C)</b>	<b>668.72</b>	<b>2,805.98</b>
Net Increase/(Decrease) in Cash and Cash Equivalents	-242.81	-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	326.02	568.82

Note :-

1. Components of Cash & Cash Equivalent

Particulars	For the Period Ended	
a. Balances with banks	314.37	556.05
b. Cash in hand	11.64	12.77
<b>Total</b>	<b>326.01</b>	<b>568.82</b>

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.

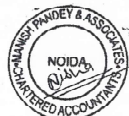
3. Figures in Brackets represents outflow.

Place : Noida

The accompanying notes are integral part of financial statements

As per our report of even date

For Manish Pandey & Associates  
Chartered Accountants  
FRN: 019807C





Nisha Narayani  
(Partner)  
Membership No. -6233300  
UDIN - 24623330BKGWCM8126

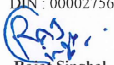
Place : New Delhi  
Date - 28.10.2024

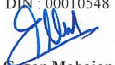
For & on behalf of Directors of  
Crayons Advertising Limited

(Formerly known as Crayons Advertising Private Limited)

  
**Kunal Lalani**  
 Managing Director  
 DIN : 00002756

  
**Vimi Lalani**  
 Director  
 DIN : 00010548

  
**Rajat Singhal**  
 Chief Financial Officer

  
**Gagan Mahajan**  
 Company Secretary



**MANISH PANDEY AND ASSOCIATES**

Chartered Accountants

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

Phone : 9910236769, E-Mail : camanishpandey@hotmail.com

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**Independent Auditor's Review Report on the half yearly Consolidated 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)  
New Delhi**

**Report on the audit of the Consolidated Financial Results**

**Opinion**

- I. We have reviewed the accompanying statement of unaudited consolidated financial results of Crayons Advertising Limited (formerly known as Crayons Advertising Private Limited) {the "Holding Company" or "Company"} and its share of the net profit after tax of an associate for the half year ended September 30, 2024, along with notes (the "Statement"), attached 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 "Listing Regulations").
- II. The statement includes unaudited results of following controlled partnership firms and its associates :
  - BB & HV Private Limited ( Associate Company)
  - All White Communications LLP (Partnership Firm)
  - COEUS Communications India LLP (Partnership Firm)
  - Ultra Violet digital Solutions LLP (Partnership Firm)
- III. 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 Accounting Standard-25 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended (the Act), read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- IV. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 required that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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.

We also performed procedures in accordance with the circular no. CIR/CFD/CMDI/44/2019 dated March 29, 2019, issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

- V Based on our review conducted and procedure performed as per para 3 above and management certified financial information and read par 6 below, nothing further has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Act, read with relevant Rules issued thereunder and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

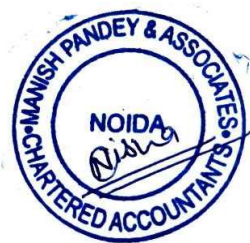
## VI Other Matters

We did not review the unaudited financial results of one associate Company, wherein Company's, share of profit is Rs. 117.28 lakhs for the half year ended September 30, 2023. Financial information of associate duly certified by the management is furnished to us. Our report, to the extent it concerns to this associate on the unaudited consolidated financial results is based solely on the management certified financial results. This associate Company is not considered material to the Company. Our conclusion on the Statement is not modified in respect of above matters.

**For Manish Pandey & Associates**

Chartered Accountants

FRN – 019807C



**Nisha Govardhandas Narayani**

Partner

Membership No. 623330

Place: New Delhi

Date: 28-10-2024

UDIN: 24623330BKGWCN4171

CRAYONS ADVERTISING LIMITED (Formerly known as Crayons Advertising Private Limited.)  
NSIC Complex, Maa Anandmayee Marg, Okhla Phase-3, New Delhi-20  
Consolidated balance Sheet as at September 30, 2024  
CIN-L52109DL1986PLC024711

(All Amounts are in Rupees lakhs, unless otherwise stated)

Particulars	Notes	As at Sept 30, 2024	As at March 31, 2024
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' funds</b>			
Share capital	3	2,443.00	2,443.00
Reserves and surplus	4	8,297.97	8,017.94
Money received against share warrants	3(f)	193.75	193.75
<b>Total equity attributable to the owners of the Company</b>		<b>10,934.72</b>	<b>10,654.69</b>
Minority interest		140.86	131.09
<b>Total shareholders funds</b>		<b>11,075.58</b>	<b>10,785.78</b>
<b>Non-current liabilities</b>			
Long term borrowings	5	269.80	341.75
Long-term provisions	6	196.29	180.89
<b>Total non-current liabilities</b>		<b>466.09</b>	<b>522.64</b>
<b>Current liabilities</b>			
Short-term borrowings	7	928.87	145.11
Trade payables	8		
(a) Total outstanding dues of micro enterprises and small enterprises		79.16	98.03
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises		3,667.75	5,730.94
Other current liabilities	9	3,594.04	2,129.72
Short-term provisions	10	69.59	62.52
<b>Total current liabilities</b>		<b>8,339.41</b>	<b>8,166.32</b>
<b>Total equity and liabilities</b>		<b>19,881.08</b>	<b>19,474.75</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property plant and equipment	11	562.54	587.02
Intangible assets	11A	1.14	2.19
Capital work in Progress	11B	143.36	101.95
Non-current investments	12	880.54	798.26
Deferred tax assets (net)	13	118.94	124.09
Long-term loan and advances	14	904.88	692.14
Other non-current assets	15	144.76	122.36
<b>Total non-current assets</b>		<b>2,756.16</b>	<b>2,428.01</b>
<b>Current assets</b>			
Trade receivables	16	8,045.52	9,651.41
Cash and bank balances	17	1,106.94	1,574.42
Short-term loans and advances	18	4,399.83	3,741.91
Other current assets	19	3,572.63	2,078.99
<b>Total current assets</b>		<b>17,124.92</b>	<b>17,046.73</b>
<b>Total Assets</b>		<b>19,881.07</b>	<b>19,474.74</b>

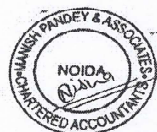
Significant accounting policies

2

The accompanying notes are integral part of these consolidated financial statements

As per our report of even date attached  
As per our report of even date attached

For Manish Pandey & Associates  
Chartered Accountants  
Firm Registration No. 019807C



Nisha Govardhandas Narayani  
Partner  
Membership No. 623330  
UDIN- 24623330BKGCN4171

For and on behalf of the Board of Directors of  
Crayons Advertising Limited  
(Formerly known as Crayons Advertising Private Limited)

Vimi Lalani

Vimi Lalani  
Director  
DIN NO: 00010548

Kunal Lalani

Kunal Lalani  
Managing Director  
DIN NO: 00002756

Gagan Mahajan

Gagan Mahajan  
Company Secretary  
Membership No- A34028

Rajat Singh

Rajat Singh  
Chief Financial Officer

Place : New Delhi  
Date: 28-10-2024

**CRAYONS ADVERTISING LIMITED (Formerly known as Crayons Advertising Private Limited.)**  
**NSIC Complex, Maa Anandmayee Marg, Okhla Phase-3, New Delhi-20**  
**Consolidated statement of profit and loss for the year ended September 30, 2024**  
**CIN-L52109DL1986PLC024711**

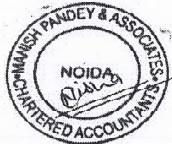
Particulars	Amount (Rs. In Lakhs)			
	For the half -year ended			For the year ended
	30-09-2024	31-03-2024	30-09-2023	31-03-2024
	Unaudited	Audited	Unaudited	Audited
I. Revenue from Operations	9,855.33	12,715.89	10,676.15	23,392.04
II. Other Income	272.36	304.93	136.82	441.75
<b>III. Total Income (I + II)</b>	<b>10,127.69</b>	<b>13,020.82</b>	<b>10,812.97</b>	<b>23,833.80</b>
IV. Expenses:				
Cost of Services	7,996.27	9,542.82	8,525.81	18,068.63
Employee Benefits Expense	803.79	759.08	732.86	1,491.94
Finance Costs	34.55	61.34	30.52	91.86
Depreciation and Amortisation Expense	108.22	86.08	54.61	140.70
Other Expenses	685.46	938.62	761.03	1,699.64
<b>IV. Total Expenses</b>	<b>9,628.30</b>	<b>11,387.94</b>	<b>10,104.83</b>	<b>21,492.78</b>
V. Profit before exceptional and extraordinary items and tax (III - IV)	499.39	1,632.88	708.14	2,341.02
VI. Exceptional items & Extraordinary Items				
- CSR Provision	-	-	-	-
- Prior Period Items	-	-	-	-
<b>VII. Profit before tax (V- VI)</b>	<b>499.39</b>	<b>1,632.88</b>	<b>708.14</b>	<b>2,341.02</b>
VIII. Tax expense:				
MAT credit entitlement	-	-	-	-
Current Tax	(122.85)	(461.16)	(168.46)	(629.62)
Deferred Tax	(5.15)	(1.01)	1.69	6.86
Earlier year tax expenses	-	18.33	(11.47)	0.68
<b>IX. Total Tax Expense</b>	<b>(128.00)</b>	<b>(443.84)</b>	<b>(178.24)</b>	<b>(622.08)</b>
<b>X. Profit (Loss) after Tax before Associates Profit (VII-IX)</b>	<b>371.39</b>	<b>1,189.04</b>	<b>529.90</b>	<b>1,718.94</b>
XI. Add:- Share of Profit of Associates	4.48	(52.59)	117.28	64.69
XII. Less:- Minority Interest	(18.09)	(9.24)	(19.39)	(28.63)
<b>XIII. Profit (Loss) for the period (X-XI-XII)</b>	<b>357.78</b>	<b>1,127.21</b>	<b>627.79</b>	<b>1,755.00</b>
XIV. Earnings per equity share:				
(1) Basic	1.46	4.83	2.82	7.65
(2) Diluted	1.46	4.79	2.82	7.61

0.01

As per our report of even date attached

**For Manish Pandey & Associates**  
Chartered Accountants  
Firm Registration No. 019807C

For and on behalf of the Board of Directors of  
**Crayons Advertising Limited**  
(Formerly known as Crayons Advertising Private Limited)



**Nisha Govardhandas Narayani**  
Partner  
Membership No. 623330  
UDIN- 24623330BKGWCN4171

*Vimi Lalani*

**Vimi Lalani**  
Director  
DIN NO: 00010548

*Kunal Lalani*

**Kunal Lalani**  
Managing Director  
DIN NO: 00002756

*Gagan Mahajan*

**Gagan Mahajan**  
Company Secretary  
Membership No- A34028

*Rajat Singhal*

**Rajat Singhal**  
Chief Financial Officer

Place : New Delhi  
Date: 28-10-2024

CRAYONS ADVERTISING LIMITED (Formerly known as CRAYONS ADVERTISING PVT. LTD.)  
 NSIC Complex, Maa Anandmayee Marg, Okhla Phase-3, New Delhi-20  
 Consolidated statement of cashflow for the year ended March 31, 2024  
 CIN-L52109DL1986PLC024711  
 (All Amounts are in Rupees lakhs, unless otherwise stated)



Particulars	For the year ended September 30, 2024	For the year ended March 31, 2024
<b>A. Cash flow from operating activities</b>		
Net profit before tax	499.38	2,341.02
Adjustment for :		
DTA+DTL+MI	-	69.55
Profit/ Loss on sale of Investments	-	140.70
Depreciation and amortization	108.22	91.86
Interest and finance charges	34.55	(275.77)
Interest income received	(202.21)	(0.85)
Amount written back	-	0.03
loss on sale of property plant & equipment	0.53	-
Profit on Sale of Property Plant & Equipment	(1.97)	66.69
Bad debts written off	-	64.69
Profit from associate	(13.61)	
<b>Operating profit before working capital changes</b>	<b>424.90</b>	<b>2,497.92</b>
Adjustment for :		
(Decrease)/Increase in long term and short term provisions	22.47	22.18
(Decrease)/Increase in current and other liabilities	1,464.32	112.72
(Decrease)/Increase in trade payables	(2,082.06)	972.41
(Increase)/decrease in trade receivables and other asset	30.66	(3,979.76)
(Increase)/decrease in short-term loans and advances, other non current asset	(1,015.91)	(1,736.96)
<b>Cash generated from operations</b>	<b>(1,155.64)</b>	<b>(2,111.51)</b>
Adjustment for :		
Income tax paid (Net of refund)	-	(111.63)
<b>Net cash flow (used in) operating activities (A)</b>	<b>(1,155.64)</b>	<b>(2,223.14)</b>
<b>B. Cash flow from investing activities</b>		
Payment against purchase of property plant & equipment	(122.67)	(489.55)
Proceeds from sale of property plant & equipment		0.42
Purchase of intangible assets		(0.36)
(Purchase)/sale of investments (net)	(68.66)	(284.45)
Advance against Property		(41.50)
Interest income received	202.21	174.45
Fixed deposits (investment)/ matured	269.46	(763.75)
<b>Net cash flow (used in) Investing activities (B)</b>	<b>280.34</b>	<b>(1,404.74)</b>
<b>C. Cash flow from financing activities</b>		
Proceeds from short term borrowing ( net )	783.76	(698.09)
Money received against share warrants		193.75
Repayment of long term borrowings ( net )	(71.95)	79.63
Finance charges paid	(34.55)	(92.02)
Proceeds from issue of share capital		3,322.72
<b>Net cash flow generated from financing activities (C)</b>	<b>677.27</b>	<b>2,805.99</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>(198.02)</b>	<b>(821.88)</b>
Cash and cash equivalents at beginning of the year	773.91	1,595.79
Cash and cash equivalents at the end of the year	<b>575.89</b>	<b>773.91</b>
	<b>As at Sept 30, 2024</b>	<b>As at March 31, 2024</b>
<b>Components of cash and cash equivalents (Refer Note No. 17)</b>		
Balance with banks in current accounts	549.74	757.56
Cash in hand as certified by management	26.15	16.35
	<b>575.89</b>	<b>773.91</b>

**Notes**

- The above Cash flow Statement has been prepared under the indirect method as set out in Accounting Standard - 3 on 'Cash flows Statements' issued by the ministry of corporate Affairs.
- Figures in brackets indicate cash outflow.

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

For Manish Pandey & Associates  
 Chartered Accountants  
 Firm Registration No. 019807C



Nisha Govardhandas Narayani  
 Partner  
 Membership No. 623330  
 UDIN- 24623330BKGWCN4171

Place : New Delhi  
 Date: 28-10-2024

For and on behalf of the Board of Directors of  
**Crayons Advertising Limited**  
 (Formerly known as Crayons Advertising Private Limited)

*Vimi Lalani*

Vimi Lalani  
 Director  
 DIN NO: 00010548

*Gagan Mahajan*

Gagan Mahajan  
 Company Secretary  
 Membership No- A34028

*Kunal Lalani*

Kunal Lalani  
 Managing Director  
 DIN NO: 00002756

*Rajat Singh*

Rajat Singh  
 Chief Financial Officer