


**IN THE NATURE OF ABRIDGED PROSPECTUS - MEMORANDUM CONTAINING SALIENT FEATURES OF THE RED HERRING PROSPECTUS**

 <p>(Please scan this QR code to view the RHP)</p>	<p>This is an abridged prospectus containing salient features of the Red Herring Prospectus of Crayons Advertising Limited dated May 08, 2023 filed with the Registrar of Companies, Delhi and Haryana. (the “RHP” or “Red Herring Prospectus”). You are encouraged to read greater details available in the RHP, which is available at website of Company at <a href="http://thecrayonsnetwork.com/investors.html">http://thecrayonsnetwork.com/investors.html</a> or at website of BRLM at <a href="http://www.ccvindia.com">www.ccvindia.com</a> or at website of NSE at <a href="https://www.nseindia.com/">https://www.nseindia.com/</a> or expected to be available on the SEBI website at <a href="http://www.sebi.gov.in">www.sebi.gov.in</a>. Unless otherwise specified all capitalised terms used herein and not specifically defined bear the same meaning as ascribed to them in the RHP.</p> <p><b>THIS ABRIDGED PROSPECTUS CONSISTS OF FOUR PAGES OF BID CUM APPLICATION FORM ALONG WITH INSTRUCTIONS AND EIGHT PAGES OF ABRIDGED PROSPECTUS. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES</b></p>
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**CRAYONS ADVERTISING LIMITED**

**Corporate Identity Number:** U52109DL1986PLC024711; **Date of Incorporation:** July 03, 1986

Registered Office	Contact Person	Email and Telephone	Website
NSIC Complex, Maa Anandmayee Marg, Okhla Industrial Estate, Phase- III New Delhi 110020	Mr. Gagan Mahajan, Company Secretary and Compliance Officer.	Email: <a href="mailto:cs@thecrayonsnetwork.com">cs@thecrayonsnetwork.com</a> Tel: +91 – 9654993221	<a href="http://www.thecrayonsnetwork.com">www.thecrayonsnetwork.com</a>

**THE PROMOTERS OF OUR COMPANY ARE MR. KUNAL LALANI, MRS. VIMI LALANI AND M/S VIMI INVESTMENTS AND FINANCE PVT LTD.**

Type of Issue	Fresh Issue Size	Offer For Sale	Total Issue Size	Issue Under 229(1)/229(2)	Share Reservation among QIB, NII & RII		
					QIB	NIB	RIB
Fresh Issue	64,30,000 Equity Shares aggregating to ₹ [•] Lakhs.	Nil	64,30,000 Equity Shares aggregating to ₹ [•] Lakhs	The Issue is being made pursuant to Regulation 229(2) of the SEBI ICDR Regulations.	not more than 50% of the Issue	not less than 15%	not less than 35%

These equity shares are proposed to be listed on Emerge platform of National Stock Exchange India Limited (“NSE Emerge”) and the Designated Stock Exchange will be the National Stock Exchange India Limited.

Details of OFS by Promoter(s)/Promoter Group/Other Selling Shareholders

NAME	TYPE	Number of shares offered / amount in ₹	WACA in ₹ per equity share
NIL			

**PRICE BAND, MINIMUM BID LOT & INDICATIVE TIMELINES**

Price Band*	₹ 62/- to ₹ 65/- Per Equity Share of Face value of Rs. 10/- each. For details of price band, please refer to Pre-Issue Advertisement published in all editions of <b>Financial Express</b> (a widely circulated English national daily newspaper), all editions of <b>Jansatta</b> (a widely circulated Hindi national daily newspaper), (Hindi being the regional language of Delhi, where our Registered Office of our company is located).
Minimum Bid Lot Size*	2,000 Equity Shares and in multiples of 2,000 Equity Shares thereafter. For details of minimum bid lot size, please refer to Pre-Issue Advertisement published in all editions of <b>Financial Express (English)</b> , all editions of <b>Jansatta (Hindi)</b>
Anchor Investor Portion Offer Opens/Closes	Friday, May 19, 2023
Bid/Issue Open On	Monday, May 22, 2023

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Bid/Closes Open On	Thursday, May 25,2023
Finalization of Basis of Allotment with the Designated Stock Exchange	On or about Tuesday, May 30,2023
Initiation of Refunds/unblocking of funds from ASBA Account	On or about Wednesday, May 31,2023
Credit of Equity Shares to Demat Accounts of Allottees	On or about Thursday, June 01,2023
Commencement of trading of the Equity Shares on the Stock Exchange	On or about Friday, June 02,2023

The Company may consider participation by Anchor Investor. The Anchor Investor shall Bid during the Anchor Investor Bidding Period, i.e., one Working Day prior to the Bid Opening Date.

Further for Basis of Issue Price, please refer page 70 of the RHP.

Details of WACA of all shares transacted over the trailing twelve months from the date of RHP.

Period	Name of Promoter	Weighted Average Cost of Acquisition (in Rs.)	Upper End of the Price Band is 'X' times the WACA	Range of acquisition price Lowest Price-Highest Price (in Rs.)
Trailing Twelve Month from the date of RHP	Mr. Kunal Lalani	0.00*	NA	Lowest price – NA Highest price – NA
	Mrs. Vimi Lalani	0.00*		
	M/s Vimi Investments and Finance Private Limited	0.00*		

WACA: Weighted Average Cost of Acquisition is calculated on fully diluted basis for the trailing twelve months from the date of RHP.

\* Only the shares acquired are considered. Acquired through Bonus Issue.

**RISK IN RELATION TO THE FIRST ISSUE**

This being the first public issue of our Company, there has been no formal market for the Equity Shares of our Company. The face value of the Equity Shares is ₹ 10/- each. The Floor Price, Cap Price and Issue Price (determined and justified by our Company in consultation with the Book Running Lead Manager, in accordance with the SEBI ICDR Regulations, and on the basis of the assessment of market demand for the Equity Shares by way of the Book Building Process as stated in the section entitled “Basis for Issue Price” on page 70 of the RHP should not be taken to be indicative of the market price of the Equity Shares after the Equity Shares are listed. No assurance can be given regarding an active or sustained trading in the Equity Shares or regarding the price at which the Equity Shares will be traded after listing.

**GENERAL RISKS**

Investments in equity and equity-related securities involve a degree of risk and investors should not invest any funds in the Issue unless they can afford to take the risk of losing their entire investment. Investors are advised to read the risk factors carefully before taking an investment decision in the Issue. For taking an investment decision, investors must rely on their own examination of our Company and the Issue, including the risks involved. The Equity Shares in the Issue have not been recommended or approved by the Securities and Exchange Board of India (“SEBI”), nor does SEBI guarantee the accuracy or adequacy of the contents of this Red Herring Prospectus. Specific attention of the investors is invited to the section titled “Risk Factors” on page 21 of the RHP.

**PROCEDURE**

You may obtain a physical copy of the Bid-cum-Application Form and the RHP from the Stock Exchange, Registrar to the Issue, Registrar and Share Transfer Agents (“RTAs”), Collecting Depository Participants (“CDPs”), Registered Brokers, Underwriters, Bankers to the Issue, Investors’ Associations or Self Certified Syndicate Banks (“SCSBs”).

If you wish to know about processes and procedures applicable to this issue, you may request for a copy of the RHP and/or the General Information Document (GID) from the BRLM or download it from the website of Company at <http://thecrayonsnetwork.com/investors.html> or website of BRLM at [www.ccvindia.com](http://www.ccvindia.com) or website of NSE at [www.nseindia.com](http://www.nseindia.com) or expected to be available on the SEBI website at [www.sebi.gov.in](http://www.sebi.gov.in).

**PRICE INFORMATION OF BRLM**

Sr. No.	Issue Name	Name of BRLM	+/- % change in closing price, [+/- % change in closing benchmark]		
			30th calendar day from listing	90th calendar day from listing	180th calendar day from listing
1.	Shish Industries Limited		-3.33% [-0.68%]	-10.00% [3.33%]	-9.00% [7.034%]

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2.	Ratnabhumi Developers Limited	Corporate Capital Ventures Private Limited	-30.83% [4.04%]	-41.67% [1.771%]	-30.00% [7.35%]
3.	Touchwood Entertainment Limited		81.13% [4.35%]	-10.00% [-2.73%]	34.38% [2.58%]
4.	SMVD Poly Pack Limited		-22.18% [5.1%]	-44.91% [-3.8%]	-58.18% [2.25%]
5.	Narmada Agrobases Limited		-3.13% [0.29%]	-12.03% [2.22%]	-23.44% [0.181%]
6.	Rudrabhishek Enterprises Limited		0.00% [3.72%]	0.12% [-7.11%]	17.93% [-1.48%]
7.	Rajnandini Metal Limited		-2.31% [2.419%]	-2.31% [3.67%]	0.38% [12.73%]
8.	Nupur Recyclers Limited		313.00% [3.65%]	169.58% [1.47%]	219.17% [-7.98%]
9.	Uma Exports Limited		-8.68% [-6.96%]	-24.49% [-9.35%]	-29.78% [-1.96%]
10.	Annapurna Swadish Limited*		118.07% [4.22%]	80.57% [4.63%]	151.57% [-0.36%]
11.	Swastik Pipe Limited*		-13.30% [4.22%]	0.95% [4.63%]	-19.30% [2.9%]
12.	Phantom Digital Effects Limited*		186.53% [4.16%]	138.89% [3.35%]	143.37% [0.24%]
13.	Droneacharya Aerial Innovations Limited		231.57% [1.29%]	133.43% [-3.20%]	*2

**Notes:**

- Kindly note that we have assumed the % of change in benchmark on the basis of the Companies listed on the relevant Stock Exchange.
- \*The listing date of Droneacharya Aerial Innovations Limited was December 23, 2022. Since the Company has not completed its 180 Calendar days. Hence, the information for the same has been kept blank.
- For further details, please refer to price information of past issues handled by the BRLM beginning on page 222 of the RHP respectively.

<b>Book Running Lead Manager</b>	<b>CORPORATE CAPITALVENTURES PRIVATE LIMITED</b> B-1/E-13, Mohan Cooperative Industrial Estate, Mathura Road, New Delhi 110044 <b>Tel:</b> +91 11-41824066; <b>Email:</b> <a href="mailto:smeipo@ccvindia.com">smeipo@ccvindia.com</a> <b>Investor Grievances Email id-</b> <a href="mailto:investor@ccindia.com">investor@ccindia.com</a> <b>Website:</b> <a href="http://www.ccvindia.com">www.ccvindia.com</a> <b>SEBI Registration:</b> INM000012276 <b>Validity:</b> Permanent <b>Contact Person:</b> Mrs. Harpreet Parashar
<b>Registrar to the Issue</b>	<b>SKYLINE FINANCIAL SERVICES PVT. LTD.</b> <b>SEBI Registration No.:</b> INR000003241 <b>Address:</b> D-153 A, 1 <sup>st</sup> Floor, Okhla Industrial Area, Phase - I, New Delhi-110020 <b>Tel No:</b> +91- 11-40450193-197; <b>Fax No:</b> +91-11-26812683; <b>Email:</b> <a href="mailto:ipo@skylinerta.com">ipo@skylinerta.com</a> ; <b>Investor Grievances Email id-</b> <a href="mailto:grievances@skylinerta.com">grievances@skylinerta.com</a> <b>Website:</b> <a href="http://www.skylinerta.com">www.skylinerta.com</a> ; <b>Contact Person:</b> Mr. Anuj Rana
<b>Market Maker or Syndicate Member</b>	<b>S S Corporate Securities Limited</b> <b>SEBI Registration No.:</b> INZ000219533 <b>Address:</b> 3rd Floor, D-Block, Ndm-2 Netaji Subhash Place, Pitampura Delhi -110034 <b>Tel:</b> 011- 47003600 <b>Email id:</b> <a href="mailto:info@sscoperate.com">info@sscoperate.com</a> <b>Contact Person:</b> Harshit Singhal <b>Website:</b> <a href="http://www.sscoperate.com">www.sscoperate.com</a>
<b>Statutory Auditors</b>	M/s S.S. Kothari Mehta & Company, Chartered Accountants, Firm Registration No.: 000756N
<b>Name of Credit Rating Agency and the rating or grading obtained, if any</b>	Not Applicable
<b>Name of Debenture Trustee</b>	Not Applicable
<b>Self Certified Syndicate Banks</b>	The banks registered with SEBI, offering services: a list of which is available on the website of SEBI at <a href="https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&amp;intmId=40">https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&amp;intmId=40</a>
<b>Non-Syndicate Registered Brokers</b>	Bidders can submit ASBA Forms in the Issue using the stock broker network of the stock exchange, i.e. through the Registered Brokers at the Broker Centers. The list of the Registered Brokers, including details such as postal address, telephone number and e-mail address, is provided on the websites of the Stock Exchanges at <a href="http://www.nseindia.com">www.nseindia.com</a> or any such websites of the Stock Exchange, as updated from time to time. For further details, see section titled "Issue

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	Procedure” beginning at page of the RHP.
<b>Details regarding website address(es)/ link(s) from which the investor can obtain list of registrars to issue and share transfer agents, depository participants and stock brokers who can accept application from investor (as applicable)</b>	The list of is available at <a href="https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes">https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes</a>

**PROMOTER OF OUR COMPANY**

Sr. No.	Name	Individual/Corporate	Experience & Educational Qualification
1.	Mr. Kunal Lalani	Individual	Mr. Kunal Lalani, aged 62 years, is the Promoter and Chairman & Managing Director of our Company. He was originally appointed on the Board on August 01, 1986 as the Managing Director of the Company. He has an experience of around 36 years in our Industry. The company was started off in 1986 by Mr. Lalani with a vision to provide 360 Degree communication solutions & to build long lasting relationships with brands. He is the key driver of the growth of the Company from the inception. He is responsible for the managing and supervising operations, expansion of business, sourcing new projects and overall management of the business of the Company. Over the years, he has been actively involved with various Industry & Associations i.e Executive Committee Member of AAAI (Advertising Agencies Association India), President of DAC (Delhi Advertising Club), President of AORT (Association of Radio Taxis), ManCom Member of IAA, India Chapter (International Advertising Association).
2.	Mrs. Vimi Lalani	Individual	Mrs. Vimi Lalani, aged 56 years, is the Non-Executive Director of our Company. She holds a diploma in Commercial Arts and has further done an Advance Multimedia Course from APTECH. She has over 28 years of experience in industry. She started her journey into advertising as a Visualiser in her tenure at M/s Visualiser Trikaya Grey (Now Grey Worldwide Ltd.) Not only did she work on campaigns for leading brands, but also learnt photography and print production during her time at Grey. She continues to play an instrumental role in providing creative direction and quality check on all the creative works of the agency. As a result, Crayons has made a distinct image for itself for producing outstanding creatives. At Crayons, she has been able to build memorable campaigns and brands with clutter breaking work for brands such as Kohinoor Basmati Rice, Kajaria, Bang & Olufsen and Incredible India, and many more.
3.	Vimi Investment & Finance Private Limited	Corporate	Vimi Investment & Finance Private Limited (VIFL) was incorporated on February 17, 1992 as a private limited under the Companies Act 1956. The registered office of the company is situated at First and Second Floor SCO No. 283, Sector-32D Chandigarh Chandigarh,160032. The Corporate Identification Number is U74110CH1992PTC042512. VIFL is a Non-Banking Financial Company categorized as a Core Investment Company as defined in the “Master Direction - Core Investment Companies (Reserve Bank) Directions, 2016 (Updated as on December 29, 2022)” and is not required to be registered with Reserve Bank of India as per above directions.

**OUR BUSINESS OVERVIEW AND STRATEGY**

**Company Overview:**

Crayons Advertising Limited is a full-fledged innovative advertising solution, operating through offices located at New Delhi, Mumbai, Chennai, Kolkata and Lucknow. We are running this business successfully for over 36 years, the company provide high-end ecosystem and end-to-end ad-tech communication solutions platform for advertising media services. The team of talented and passionate creatives at Crayons are capable of handling projects of any scale and complexity as they have experience in the advertising domain.

**Our Offering:** Our company offers advertising media services which consist of Brand Strategy, Events, Digital Media, Print Media, Outdoor (OOH) Media services which covers advertisement modes such as Newspapers, Brochures, Magazines, Television Channels, FM channels and display of Outdoor Hoardings, etc.

**Geographies Served:**

For details see “Our Business” on page 86 of the RHP

**Key Performance Indicators:**

For details see “Restated Standalone Statement of Mandatory Accounting Ratios” On page 145 of the RHP

<b>Industries Served:</b> For details see “Our Business” on page 86 of the RHP
<b>Intellectual Property, if any:</b> On page 101 of the RHP
<b>Market Share:</b> Not Ascertainable
<b>Manufacturing plant, if any:</b> NA
<b>Employee Strength:</b> 188

**BOARD OF DIRECTORS**

Sr. No.	Name	Designation	Experience and Educational Qualification	Other Directorships
1.	Mr. Kunal Lalani	Managing Director	Mr. Kunal Lalani is a Matriculate (Secondary School). Experience: +36 years in the Advertising Industry	<p><b><u>Indian Private Limited Company</u></b></p> <ol style="list-style-type: none"> <li>1. New Age Mobility Private Limited</li> <li>2. Advertising Agencies Association of India</li> <li>3. Britonna Hotel And Yacht Club Private Limited</li> <li>4. V and R Auto Gauges Private Limited</li> <li>5. Plasopan Engineers India Private Limited</li> <li>6. Vimi Investments and Finance Private Limited</li> <li>7. Crayons Global Finance Private Limited</li> <li>8. Ultraviolet Digital Solutions Private Limited</li> <li>9. Sahyog Properties Private limited</li> <li>10. Mega Infotel Private Limited</li> <li>11. Mega Cabs Private Limited</li> <li>12. Sanya Resorts and Hospitality Private Limited</li> <li>13. B. Bar Mumbai Private Limited</li> <li>14. Bengaluru Megacabs Private Limited</li> <li>15. Ecotec Developers Private Limited</li> <li>16. Bollywood Merchandise Private Limited</li> </ol> <p><b><u>Indian Public Limited Company</u></b></p> <ol style="list-style-type: none"> <li>1. Mega Corporation Limited</li> </ol> <p><b><u>Indian Limited Liability Partnership</u></b></p> <ol style="list-style-type: none"> <li>1. Ultraviolet Digital Solutions LLP</li> </ol>
2.	Mr. Hulasmal Lalani	Non- Executive Director	Mr. Hulasmal Lalani is a Matriculate (Secondary School). Experience: +44 years in the Building & construction, Electricals, Automobile, Textile & various other industries.	<p><b><u>Indian Private Limited Company</u></b></p> <ol style="list-style-type: none"> <li>1. Indication Instruments Limited</li> <li>2. Duropan Engineers (India) Private Limited</li> <li>3. Duro Prints Private Limited</li> <li>4. Plasopan Engineers India Private Limited</li> </ol>
3	Mrs. Vimi Lalani	Non- Executive Director	She holds a diploma in Commercial Arts and has further done an Advance Multimedia Course from APTECH. Experience: +28 years in the Advertising Industry	<p><b><u>Indian Private Limited Company</u></b></p> <ol style="list-style-type: none"> <li>1. J Tech Communication India Private Limited</li> <li>2. Mega Motoren &amp; Lifestyles Private Limited</li> <li>3. Ludhiana Call Taxi Private Limited</li> <li>4. Mega Holidays Private Limited</li> <li>5. Sahyog Properties Private Limited</li> <li>6. Crayons Global Finance Private Limited</li> <li>7. Vimi Investments and Finance Private Limited</li> <li>8. Chandra Mukhi Goods Pvt Ltd</li> </ol> <p><b><u>Indian Limited Liability Partnership</u></b></p> <ol style="list-style-type: none"> <li>1. Ultraviolet Digital Solutions LLP</li> <li>2. Mega Luxuries &amp; Hotels LLP</li> <li>3. Crayons Academy for Skills Excellence LLP</li> </ol>
4	Mr. Atul Jeevandhar kumar Hegde	Non- Executive Director	He holds degree of Graduate from University of Mumbai. Experience: +36 years in Banking, Management, Finance, Marketing and	<p><b><u>Indian Private Limited Company</u></b></p> <ol style="list-style-type: none"> <li>1. Brand Planet Consultants India Private Limited</li> <li>2. FFC Information Solution Private Limited</li> <li>3. Rainmaker Ventures Private Limited</li> <li>4. YAAP Digital Private Limited</li> </ol>

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			Human Resources.	5. OPLIFI Digital Private Limited
5	Mr. Vinod Zutshi	Non- Executive Independent Director	Mr. Vinod Zutshi holds degree of Indian Administrative Service (IAS), LLB from the University of Delhi, MBA from Faculty of Management Studies - Delhi University. Experience: Mr. Vinod Zutshi is an Indian Administrative Service (IAS) with 35 years' experience in Administration at National, State and District levels	NIL
6	Mr. Surendra Kumar Pagaria	Non- Executive Independent Director	Surendra Kumar Pagaria is an B.com from St Xaviers, Kolkata Experience: +17 years in Business industry.	<b>Indian Public Limited Company</b> Mega Corporation Limited

For further details in relation to our Board of Directors, see “Our Management” beginning on page 114 of the RHP.

**OBJECTS OF THE ISSUE**

We intend to utilize the Proceeds of the Issue, after deducting the Issue related expenses, as estimated to be ₹ [●] lakhs (the “Net Proceeds”).

Our Company proposes to utilize the Net Proceeds from the Issue towards the following objects:

- 1) Funding of working capital requirements of the Company;
- 2) Capital expenditure on infrastructure and cutting-edge technology for expansion; and
- 3) General Corporate Expenses.

**Proposed schedule of implementation and deployment of Net Proceeds**

We propose to deploy the Net Proceeds for the aforesaid purposes in accordance with the estimated schedule of implementation and deployment of funds set forth in the table below:

(₹ in lakhs)

Particulars	Total Estimated Cost	Amount to be funded from Net Proceeds	Estimated schedule of deployment of Net Proceeds in Fiscal 2023
Funding of working capital requirements of the Company	1452.46	1452.46	1452.46
Capital expenditure on infrastructure and cutting-edge technology for expansion	1529.50	1529.50	1529.50
General Corporate Expenses *	[●]	[●]	[●]
<b>Total*</b>	[●]	[●]	[●]

\*To be finalised upon determination of the Issue Price and updated in the Prospectus prior to filing with the RoC. The amount utilised for general corporate purposes shall not exceed 25% of the Net Proceeds of the Issue.

**Means of Finance:** The fund requirements for all objects are proposed to be entirely funded from the Net Proceeds. Accordingly, we confirm that there is no requirement for us to make firm arrangements of finance through verifiable means towards 75% of the stated means of finance.

**Details and reasons for non-deployment or delay in deployment of proceeds or changes in utilization of issue proceeds of past public issues / rights issues, if any, of the Company in the preceding 10 years:** Not Applicable

**Terms of Issuance of Convertible Security, if any:** Not Applicable

**Name of Monitoring Agency:** As the net proceeds of the Issue will be less than ₹10,000 lakhs, under the SEBI ICDR Regulations, it is not required that a monitoring agency be appointed by our Company.

**Shareholding Pattern as on the date of the RHP:**

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Category of shareholder	Number of fully paid up equity shares held	Shareholding as a % of total number of shares
Promoters and Promoter Group	1,79,55,760	99.75
Public	44,240	0.25
<b>Total</b>	<b>1,80,00,000</b>	<b>100.00</b>

**RESTATED STANDALONE FINANCIAL STATEMENTS**

Summary of Standalone Restated Financial Statements:

(Figures in INR Lakhs.)

Particulars	As at 31 <sup>st</sup> December 2022	As at 31 <sup>st</sup> March 2022	As at 31 <sup>st</sup> March 2021	As at 31 <sup>st</sup> March 2020
Revenue from operations	19,901.18	19,252.59	10,496.62	16,100.04
Net Profit/(Loss) before tax and extraordinary items	1,756.58	235.32	29.54	180.56
Net Profit / (Loss) after tax and extraordinary items	1267.08	161.34	12.97	116.57
Equity Share Capital	1,800.00	225.00	225.00	225.00
Reserves and Surplus	3,191.03	3,498.95	3,337.61	3,324.64
Networth	4,991.03	3,723.95	3,562.61	3,549.64
Basic earnings per share (Rs.)	7.04	0.90	0.07	0.65
Diluted earnings per share (Rs.)	7.04	0.90	0.07	0.65
Return on net worth (%)	25.39	4.33	0.36	3.28
Net asset value per share (Rs.) Diluted	27.73	20.69	19.79	19.72

Note 1: Earnings per share for the quarter ended December 31, 2022 is not annualized.

Note 2: The return on net worth for the quarter ended December 31, 2022 is not annualized.

**INTERNAL RISK FACTORS****Below mentioned risks are the top 5 risk factors as per the RHP:**

1. The main business object/activities of our group companies/entities viz, Coeus Communications India LLP, All White Communication LLP, Ultraviolet Digital Solutions LLP and Omni Media Communications Private Limited also permit them to undertake similar business to that of crayons business, which may create a potential conflict of interest and which in turn, may have an implication on our operations and profits.
2. The Government of Bihar, Information and Public Relations Department has issued a debarment order against our company, which prohibits us from conducting any business activities within Bihar. It is currently uncertain how long this order will remain in effect, despite the fact that our company has already submitted a request to the Bihar government for reconsideration, requesting that the punishment should always be for a specified period and not for eternity.
3. Our Company unable to trace all secretarial records of the company since its incorporation. So, we cannot confirm if all filings were made in a timely manner. However, we have received a search report from a Practicing Company Secretary for ascertainment of information and reconciliation of secretarial data and records of the company.
4. Our main requirement for advertisement is dependent on the availability of ad space in that particular media such as availability of particular space on which client wants to publish/display the advertisements. Company relies on renting advertising spaces from respective media agency. We currently have no long-term agreements with any agencies. Non-availability or price volatility of ad space may affect our sales and profitability.
5. We do not own the premises in which our registered office & branch offices are located and the same are on lease/ rent arrangement. Any termination of such lease/license and/or non-renewal thereof and attachment by Property Owner could adversely affect our operations.

**SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTION**

**A. Total number of outstanding litigations against the company and amount involved**

Name	By/Against	Civil Proceedings	Criminal Proceedings	Tax Proceedings	Actions by regulatory authorities	Amount Involved (Rs.)
Company	By	3	1	-	-	25,21,56,142
	Against	-	-	-	-	-
Promoter	By	-	-	-	-	-
	Against	-	-	-	-	-
Group Companies/Entities	By	-	-	-	-	-
	Against	-	-	-	-	-
Directors other than promoters	By	-	-	-	-	-
	Against	-	-	-	-	-

**A. Brief details of top 5 material outstanding litigations against the company and amount involved:**

25,21,56,142

**B. Regulatory Action, if any - disciplinary action taken by SEBI or stock exchanges against the Promoters in last 5 financial years including outstanding action, if any: Nil**

**C. Brief details of outstanding criminal proceedings against Promoters: Nil**

**ANY OTHER IMPORTANT INFORMATION AS PER MANAGERS/COMPANY - NIL**

**DECLARATION BY THE COMPANY**

We hereby declare that all relevant provisions of the Companies Act 2013 and the rules, regulations and guidelines issued by the Government of India, or the rules, regulations or guidelines issued by the SEBI, established under Section 3 of the Securities and Exchange Board of India Act, 1992, as the case may be, have been complied with and no statement made in the Red Herring Prospectus is contrary to the provisions of the Companies Act 2013, the Securities Contracts (Regulation) Act, 1956, the Securities Contract (Regulation) Rules, 1957 and the Securities and Exchange Board of India Act, 1992, each as amended, or the rules, regulations or guidelines issued thereunder, as the case may be. We further certify that all the statements and disclosures made in this Red Herring Prospectus are true and correct.