

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



(Scan this QR Code to View the RHP)

This is an abridged prospectus containing salient features of the Red Herring Prospectus dated April 23, 2026 (the “RHP”). You are encouraged to read greater details available in the RHP, this abridged prospectus (“Abridged Prospectus”) and the general information document for investing in public offer (“GID”) undertaken through the Book Building Process before applying in the Issue (as defined below). The investors are advised to retain a copy of the RHP/Abridged Prospectus for their future reference.

You may also download the RHP from the website of the Stock Exchange (www.nseindia.com), the Book Running Lead Manager (“BRLM”) at www.horizonmanagement.in and from the website of the Company www.value360india.com.

Unless otherwise specified all capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the RHP.

THIS ABRIDGED PROSPECTUS CONSISTS OF 4 PAGES OF BID CUM APPLICATION FORM ALONG WITH INSTRUCTIONS AND 8 PAGES OF ABRIDGED PROSPECTUS. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.

You may obtain a physical copy of the Bid-cum-Application Form and the RHP from Stock Exchange, Syndicate Member, Registrar and Share Transfer Agents, Collecting Depository Participants, Registered Brokers, Bankers to the Issue, investors’ association of Self Certified Syndicate Banks. You may also download the RHP from the websites of Securities and Exchange Board of India (“SEBI”) at www.sebi.gov.in,

BRLM at www.horizonmanagement.in

and National Stock Exchange of India Limited (“Stock Exchange” or “NSE”) at www.nseindia.com.

VALUE 360

Managing Brand Equity

VALUE 360 COMMUNICATIONS LIMITED

CORPORATE IDENTIFICATION NUMBER: U22222DL2009PLC189466 | DATE OF INCORPORATION: APRIL 17, 2009

REGISTERED OFFICE	CORPORATE OFFICE	CONTACT PERSON	TELEPHONE AND EMAIL	WEBSITE
43A, Okhla Industrial Estate, Phase III, South Delhi, New Delhi, Delhi, India, 110020	NA	Bhakti Sharma <i>Company Secretary and Compliance Officer</i>	Tel No: 011-46658888 Email Id: Compliance@value360india.com	www.value360india.com

PROMOTERS OF OUR COMPANY: MR. KUNAL KISHORE, MR. GAURAV PATRA AND MRS. MANISHA CHAUDHARY

DETAILS OF THE ISSUE TO THE PUBLIC

Type	Fresh Issue Size	Offer for Sale Size	Total Issue Size ^{^^}	Eligibility	Share Reservation			
					QIBs	NIIs	Individual Investors	Market Maker
Fresh Issue and Offer for Sale	Up to 38,29,200 Equity Shares of face value of ₹ 10/- each aggregating to ₹ [●].	Up to 4,24,800 Equity Shares of face value of ₹ 10/- each aggregating to ₹ [●].	Up to 42,54,000 Equity Shares of face value of ₹ 10 each aggregating to ₹ [●] lakhs.	The Issue is being made pursuant to Regulation 229(2) and 253(1) of Chapter IX of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended (“SEBI ICDR Regulations”). As the Company's post issue paid up capital is more than ₹ 10.00 crore and up to ₹ 25.00 crore.	Not more than 72,000 Equity Shares up to ₹ [●] lakhs	Not less than 11,77,200 Equity Shares up to ₹ [●] lakhs	Not less than 27,91,200 Equity Shares up to ₹ [●] lakhs	Up to 2,13,600 Equity shares up to ₹ [●] lakhs

These equity shares are proposed to be listed on the EMERGE Platform of NSE. For the purpose of the Issue, the Designated Stock Exchange will be NSE.

NAME OF SELLING SHAREHOLDER	TYPE	NUMBER OF EQUITY SHARE OFFERED	WEIGHTED AVERAGE COST OF ACQUISITION PER EQUITY SHARE
Mr. Gaurav Patra	Promoter Selling Shareholder	Up to 4,24,800 Equity Shares	₹ 10 Each

ELIGIBILITY FOR THE ISSUE

Whether the company is compulsorily required to allot at least 75% of the net offer to public, to qualified institutional buyers - No

Price Band, Minimum Bid Lot & Indicative Timelines

Price Band	₹ 95/- to ₹ 98/- per Equity Share of Face Value of ₹10/- each
Minimum Bid Lot Size (i.e. Minimum Application Size)	Two lots of 1200 Equity Shares each
Anchor Investor Portion Offer Opens/Closes	NA
Bid/Issue Open On	Monday, May 4, 2026
Bid/Issue Closes On	Wednesday, May 6, 2026
Finalization of Basis of Allotment with the Designated Stock Exchange	On or before Thursday, May 7, 2026
Initiation of Allotment / Refunds / Unblocking of Funds from ASBA Account or UPI ID linked bank account *	On or before Thursday, May 7, 2026
Credit of Equity Shares to Demat accounts of Allottees	On or before Friday, May 8, 2026
Commencement of trading of the Equity Shares on the Stock Exchange	On or before Monday, May 11, 2026

For details of price band and basis of issue price, please refer to Basis for Issue Prices and page 127 of the RHP.

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**In case of any delay in unblocking of amounts in the ASBA Accounts (including amounts blocked through the UPI Mechanism) exceeding four Working Days from the Bid/Issue Closing Date, the Bidder shall be compensated at a uniform rate of ₹ 100/- per day for the entire duration of delay exceeding four Working Days from the Bid/Issue Closing Date by the intermediary responsible for causing such delay in unblocking. The BRLM shall, in their sole discretion, identify and fix the liability on such intermediary or entity responsible for such delay in unblocking. For the avoidance of doubt, the provisions of the SEBI circular dated March 16, 2021, as amended pursuant to SEBI circular dated June 2, 2021 shall be deemed to be incorporated in the agreements to be entered into by and between the Company and the relevant intermediaries to the extent applicable.*

Details of WACA of all shares transacted by our Promoters over the trailing eighteen months from the date of RHP

Types of transactions	Weighted average cost of acquisition (Rs. per Equity Shares)	Floor price (i.e. Rs. 95)	Cap price (i.e. Rs. 98)
Weighted average cost of acquisition of primary / new issue	NA	NA	NA
Weighted average cost of acquisition for secondary sale / acquisition	NA	NA	NA

WACA: Weighted Average Cost of Acquisition has been calculated on fully diluted basis for the trailing eighteen months from the date of Red Herring Prospectus.

RISK IN RELATION TO 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, the Cap Price and the Issue Price (determined by our Company in consultation with the Book Running Lead Manager on the basis of the assessment of market demand for our Equity Shares by way of the Book Building Process as stated under chapter titled “Basis for Issue Price” on page 127 of this Red Herring Prospectus), 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 active or sustained trading in the Equity Shares or regarding the price at which the Equity Shares will be traded after listing.

GENERAL RISKS

Investment in equity and equity related securities involve a degree of risk and investors should not invest any funds in this Issue unless they can afford to take the risk of losing their investment. Investors are advised to read the risk factors carefully before taking an investment decision in this Issue. For taking an investment decision, investors must rely on their own examination of the issuer and the Issue including the risks involved. The securities have not been recommended or approved by the Securities and Exchange Board of India (“SEBI”) nor does SEBI guarantee the accuracy or adequacy of this Red Herring Prospectus. Specific attention from investors is invited to the section titled ‘Risk factors’ on page 28 of this Red Herring Prospectus.

PROCEDURE

You may obtain a physical copy of the Bid-cum-Application Form and the RHP from the stock exchange, syndicate member, registrar to the issue, registrar and share transfer agents (“RTA”), depository participants, stock brokers, underwriter, banker to the issue, investors’ associations or Self Certified Syndicate Banks. You may also download the Red Herring Prospectus from the websites of SEBI, Book Running Lead Manager, the Company and Stock Exchange where the equity shares are proposed to be listed that is www.sebi.gov.in, www.horizonmanagement.in, www.value360india.com and www.nseindia.com.

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 GID from the BRLM or download it from the website of the BRLM at www.horizonmanagement.in and the Stock Exchange i.e. www.nseindia.com.

Sr. No.	Issuer Name	Issue size (₹ In Lakhs)	Issue Price (₹)	Listing date	Opening price on listing date	+/- % change in Price on closing price, [+/- % change in closing benchmark]- 30 th calendar days from listing*		+/- % change in Price on closing price, [+/- % change in closing benchmark]- 90 th calendar days from listing*		+/- % change in Price on closing price, [+/- % change in closing benchmark]- 180 th calendar days from listing*	
1	Cosmic CRF Limited	5,721.08	314	30-06-2023	251.2	10.83%	2.23%	6.70%	2.16%	87.24%	10.23%
2	Baba Food Processing (India) Limited	3,288.06	76	15-11-2023	76	-6.93%	7.66%	-23.48%	9.86%	-23.75%	12.10%
3	MVK Agro Food Product Limited	6,588.00	120	07-03-2024	79	-36.29%	0.09%	-52.98%	-2.71%	-33.27%	12.38%
4	Shree Karni Fabcom Limited	4,249.44	227	14-03-2024	260	67.18%	1.68%	88.35%	5.05%	193.22%	12.60%
5	Veritaas Advertising Limited	848.16	114	21-05-2024	275	-40.00%	4.38%	-49.53%	8.93%	-51.39%	4.45%
6	Tunwal E-Motors Limited	11,564.00	59	23-07-2024	64	-9.87%	1.19%	-26.56%	1.53%	-25.82%	-5.21%
7	Forcas Studio Limited	3,744.00	80	26-08-2024	152	-34.42%	3.72%	-37.85%	-4.41%	-46.71%	-8.86%
8	Osel Devices Limited	7,065.60	160	24-09-2024	198.05	-5.03%	-5.80%	3.56%	-9.07%	26.18%	-2.13%
9	Thinking Hats Entertainment Solutions Limited	1,508.76	44	03-10-2024	60	-6.23%	-3.75%	-25.18%	-6.36%	-47.25%	-5.56%
10	Onyx Biotech Limited	2,934.10	61	22-11-2024	54.05	-5.99%	-1.34%	9.99%	-15.74%	-6.94%	3.79%
11	Abha Power and Steel Limited	3,854.40	75	04-12-2024	81.9	-33.29%	-1.14%	-60.99%	-25.94%	-59.71%	1.02%
12	Citicchem India Limited	1,260.00	70	03-01-2025	70	-46.41%	-13.00%	-62.06%	-3.70%	-62.86%	5.62%
13	Rexpro Enterprises Limited	5,365.00	145	29-01-2025	117	-24.06%	-15.29%	-27.18%	5.06%	-31.97%	6.55%
14	Swasth Foodtech Limited	1493	94	28-02-2025	94	-8.88%	6.30%	-64.03%	11.52%	-66.90%	9.03%
15	Super Iron Foundry Limited	6,805.30	108	19-03-2025	108	-62.75%	3.78%	-67.79%	8.13%	-53.98%	8.40%
16	Divine Hira Jewellers Limited	3,183.84	90	24-03-2025	85.5	-39.77%	2.44%	-39.01%	5.86%	2.87%	6.07%

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17	Neetu Yoshi Limited	7,704.00	75	04-07-2025	105.00	1.10%	-3.20%	26.43%	-2.68%	1.76%	1.63%
18	Swastika Castal Limited	1406.60	65.00	28-07-2025	67.00	20.24%	-1.00%	21.04%	4.96%	-9.85%	0.67%
19	Parth Electrical & Engineering Ltd	4,972.16	170.00	11-08-2025	182.70	54.43%	1.58%	39.00%	3.69%	29.09%	5.30%
20	L. T. Elevator Limited	3,937.44	78.00	19-09-2025	136.01	2.20%	2.10%	30.79%	2.29%	30.46%	-7.58%
21	Workmates Core2Cloud Solution Limited	6,984.14	204.00	18-11-2025	387.60	-6.44%	-0.23%	-12.80%	-2.59%	N.A.	N.A.
22	Clear Secured Services Limited	8,560.20	132.00	08-12-2025	119.00	14.33%	0.69%	-7.65%	-8.06%	N.A.	N.A.
23	Methodhub Software Limited	10,249.00	194.00	12-12-2025	155.20	-14.95%	-1.98%	-13.87%	-10.44%	N.A.	N.A.
24	Yajur Fibres Limited	12,040.80	174.00	14-01-2026	139.20	-54.93%	-0.58%	-60.23%	-8.93%	N.A.	N.A.
25	Shayona Engineering Limited	1,486.00	144.00	30-01-2026	144.00	-5.19%	-4.15%	N.A.	N.A.	N.A.	N.A.

Source: www.nseindia.com; www.bseindia.com

Name of BRLM and contact details (telephone and email id) of BRLM	Horizon Management Private Limited Telephone: +91 33 4600 0607 Email ID: smeipo@horizon.net.co Investor Grievance ID: investor.relations@horizon.net.co
Name of Syndicate Member	Horizon Management Private Limited
Name of Market Maker	Aikyam Capital Private Limited
Name of Registrar to the Issue and contact details (telephone and email id)	Kfin Technologies Limited Address: Kfin Selenium, Tower B, Plot 31-32, Gachibowli, Financial District, Nanakarmguda, Hyderabad – 500032 Telephone: +91 40 6716 2222 E-mail: value360.ipo@kfintech.com Investor Grievance: einward.ris@kfintech.com
Name of Statutory Auditor	Raj K Sri & Co., Chartered Accountants
Name of Credit Rating Agency and the rating or grading obtained, if any	As this is an Issue of Equity Shares, credit rating is not required
Name of Debenture trustee, if any.	As this is an Issue of Equity Shares, the appointment of debenture trustees is not required.
Self-Certified Syndicate Banks	The list of banks that have been notified by SEBI to act as SCSBs for the ASBA process is provided on https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=35 . or at such other website as may be prescribed by SEBI and updated from time to time. A list of the Designated Branches of the SCSBs with which an ASBA Bidder (other than UPI Bidders using the UPI Mechanism), not bidding through Syndicate/ Sub Syndicate or through a Registered Broker, RTA or CDP may submit the Bid cum Application Forms, is available at https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=34 or at such other websites as may be prescribed by SEBI from time to time.
Self-Certified Syndicate Banks and mobile applications enabled for UPI Mechanism	In accordance with SEBI Circular No. SEBI/HO/CFD/DIL2/CIR/P/2019/85 dated July 26, 2019 and the SEBI ICDR Master Circular, UPI Bidders using the UPI Mechanism may only apply through the SCSBs and mobile applications whose names appears on the website of the SEBI, which may be updated from time to time. A list of SCSBs and mobile applications, using the UPI handles and which are live for applying in public issues using UPI mechanism is available on the website of SEBI at https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=40 and https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=43 , respectively, as updated from time to time and at such other websites as may be prescribed by SEBI from time to time.
Non-Syndicate Registered Brokers	Bidders can submit ASBA Forms in the Issue using the stockbroker network of the stock exchange, i.e., through the Registered Brokers at the Broker Centres. The list of the Registered Brokers eligible to accept ASBA Forms from Bidders (other than UPI Bidders), including details such as postal address, telephone number and e-mail address, is provided on the websites of the NSE i.e. (www.nseindia.com). For further details, see section titled “Issue Procedure” on page 311 of the RHP.
Details regarding website address(es)/ link(s) from which the investor can obtain list of registrar to issue and share transfer agents, depository participants and stock brokers who can accept application from investor (as applicable)	The list of the RTAs eligible to accept ASBA forms at the Designated RTA Locations, including details such as address, telephone number and e-mail address, are provided on the websites of Stock Exchange at https://www.nseindia.com/products-services/initial-public-offerings-asba-procedures as updated from time to time. The list of the CDPs eligible to accept ASBA Forms at the Designated CDP Locations, including details such as their name and contact details, is provided on the websites of the Stock Exchange at https://www.nseindia.com/static/products-services/initial-public-offerings-asba-procedures , as updated from time to time. For further details, see “Issue Procedure” on page 311 of the RHP.

PROMOTERS OF THE COMPANY

Sr. No.	Name	Individual/ Corporate	Experience & Educational Qualification of Individual promoters and details of corporate promoters
1	Kunal Kishore	Individual	He is the Co-Founder of the Company and is serving as a Director of the Company since inception. Presently, he is serving as a Chairman and Managing Director of the Company. He is an entrepreneur, startup investor. He has been appointed as a Managing Director of the Company in 2020 and has been designated as Chairman of the Company in 2025. He is a PR professional and entrepreneur, he leads from the front while mapping the overall strategic direction and driving growth initiatives for the group companies. He was graduated in Bachelor of Journalism (Mass Communication) from Guru Gobind Singh Indraprastha University. He also serves as the President of the Public Relations Consultants Association of India (PRCAI).
2	Gaurav Patra	Individual	He is the Joint Group COO & Co-Founder of V360 Group. He has been serving as a Director of the Company since inception and has been designated as a Whole Time Director in 2025. Over the past two decades, Mr. Patra has cultivated a deep understanding of the media landscape and strong communication and management skills. Before establishing V360 Group, Gaurav worked with leading publications like Cyber Media, Media Transasia, Jasubhai Digital Media, and The Indian Express Group. An alumnus of the Indian Institute of Mass Communication, Gaurav has successfully transitioned from journalism to entrepreneurship, emerging as a PR veteran and digital media professional
3	Manisha Chaudhary	Individual	She is a visionary businesswoman and Founder-Director of Value 360 Communications and has been instrumental in establishing and growing the Company's public relations business. She has been serving as a Director in the Company since 2013 and has been appointed as an Executive Director in the year 2025. She has a background in journalism and has progressed in her career within the public relations industry. She has received recognition from certain industry publications and organizations for her contributions to the sector. As a Founder-Director of Value 360 Communications since 2007, Manisha has played a key role in Company's growth and development. Under her leadership, the Company has expanded its operations in the public relations sector. Prior to this, she served as Director at Precision PR & Media Pvt. Ltd. from 2005 to 2007.

For details in respect of the Promoters, please see the section entitled titled "Our Promoters and Promoter Group" on page 204 of the RHP.

BUSINESS OVERVIEW OF THE COMPANY

Our Company was founded by Kunal Kishore and Gaurav Patra as an unregistered partnership firm in 2007. Subsequently, a new company was incorporated under the Companies Act, 1956 on April 17, 2009, under the name and style of 'Value 360 Communications Private Limited'. Value 360 Communications' PR Communications vertical offers a comprehensive suite of strategic communication services, including Investor Relations, Crisis Communication, Reputation Management, Digital PR Solutions, and End-to-End Campaign Management. The vertical helps brands build credibility, manage stakeholder perception, and maintain a strong media presence.

Today, V360 Group's operations are segmented into two synergistic business streams. The first, is Value 360 Communications, its PR communications vertical, encompasses investor relations, crisis communication and reputation management, digital PR solutions, and end-to-end campaign management. This segment reflects the dynamic evolution of the PR landscape—from traditional media relations to a digitally transformed environment where data-driven, real-time engagement is paramount. Over the years Value 360 has been the foundational pillar of V360 group and has built a strong competitive position benefitting from long-term client relationships and a predictable revenue structure.

The second segment, Popkorn PR Plus Communication Private Limited ("Popkorn") is the digital ads and content solutions business, is equally robust. It includes brand strategy and positioning, social media strategy and management, content creation and production, influencer marketing and collaborations, digital advertising and performance marketing, as well as website and app development. Complemented by offerings in experiential marketing, on-ground activations, retail and packaging design, and media planning and buying, this suite of services is increasingly critical for companies across India seeking to engage a digital-savvy audience and drive market performance.

For further details, please refer to chapter titled "Our Business" beginning on Page No. 154 of this Red Herring Prospectus.

Key Performance Indicators:

(₹ in lakhs except percentages and ratios)

Value 360 Communications Limited				
Key Financial Performance	31-Jan-26	31-Mar-25	31-Mar-24	31-Mar-23
Revenue from Operations (1)	5,471.26	5,457.41	5,059.24	5,114.28
Total Revenue	5,507.75	5,474.39	5,079.73	5,134.14
EBITDA (2)	1,454.77	1,181.78	862.10	568.06
EBITDA Margin (%) (3)	26.41%	21.59%	16.97%	11.06%
PAT	761.88	579.32	412.49	121.44
PAT Margin (%) (4)	13.83%	10.58%	8.12%	2.37%
Trade Receivables days (5)	164	120	103	103
Inventory days (6)	-	-	-	-
Trade Payable days (7)	98	63	74	54
Return on equity (%) (8)	21.25%	22.77%	35.74%	16.03%
Return on capital employed (%) (9)	31.40%	34.21%	37.18%	35.01%
Debt-Equity Ratio (times) (10)	0.47	0.42	1.26	1.43
Current Ratio (times) (11)	1.47	1.52	1.46	1.78

#As certified by the Statutory Auditor vide their certificate dated April 07, 2026. For references to footnotes, please refer to the RHP.

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Industries Served:

Our client portfolio, which spans over 350 engagements in FY24, reflects a diverse and geographically expansive mix of pan-India entities operating across multiple industries. A significant testament to our client-centric approach is evident in the growth of repeat business-rising from 48% of our revenue from operations in FY23 to 63% in FY25. Key sectors driving our revenue mix include Banking, Financial Services and Insurance (BFSI), Technology and IT, Consumer and Retail, Automotive sector and Hospitality and Travel, which contributed approximately 9.34%, 11.19%, 10.18%, 14.22% and 5.08% respectively in ten months ended January 31, 2026. This diversified engagement across sectors underscores our ability to leverage deep industry insights to deliver bespoke solutions tailored to the unique requirements of varied client segments. In addition to servicing private and public sector enterprises, multinationals, and non-governmental organizations, our domain expertise has been honed through decades of strategic client interactions and successful campaign executions. This experience has not only bolstered our reputation for high-quality service delivery but has also positioned us to address increasingly sophisticated client challenges in a dynamic market environment.

Following is the contribution of our top ten (10), top twenty-five (25) and top hundred (100) clients in our total revenue from operations:

(₹ in lakhs, except percentages)

OUR CLIENTS								
Particulars	Revenue from operations for ten months period ended on January 31, 2026	% of Total revenue	Revenue from operations as on Mar 31, 2025	% of Total revenue	Revenue from operations as on Mar 31, 2024	% of Total revenue	Revenue from operations as on Mar 31, 2023	% of Total revenue
Top 10 Customers	1,578.89	28.86%	1,265.40	23.11%	892.28	17.64%	974.22	19.05%
Top 25 Customers	2,488.41	45.48%	1,998.15	36.50%	1,481.90	29.29%	1,558.97	30.48%
Top 50 Customers	3,272.99	59.82%	2,763.05	50.47%	2,213.52	43.75%	2,235.33	43.71%
Top 100 Customers	4,205.65	76.87%	3,740.05	68.32%	3,159.20	62.44%	3,203.03	62.63%

REPEAT CUSTOMERS

TEN MONTHS PERIOD ENDED JANUARY 31, 2026:

(₹ in Lakhs)

Particulars	Count	% of Total Count	Amount	% of Total Amount
Repeat in Ten Months Ended January 31, 2026	158	50.64%	2827.78	51.68%
New in Ten Months Ended January 31, 2026	154	49.36%	2643.47	48.32%
Total	312	100.00%	5471.26	100.00 %

Segment-wise Revenue contribution

Particulars	Ten months ended January 31, 2026		31-Mar-25		31-Mar-24		31-Mar-23	
	Revenue from operations	% share of revenue	Revenue from operations	% share of revenue	Revenue from operations	% share of revenue	Revenue from operations	% share of revenue
PR Services	4,734.23	86.53%	4,688.81	85.92%	4,395.85	86.89%	4,716.77	92.23%
Digital ads and content solutions	737.03	13.47%	768.60	14.08%	663.39	13.11%	397.51	7.77%
Total	5,471.26	100%	5,457.41	100%	5,059.24	100%	5,114.28	100%

*Certified by the Statutory Auditor of the Company, Raj K Sri & Co., Chartered Accountants, by way of their certificate dated April 07, 2026.

Top 5 State-wise Revenue Bifurcation

Sr. No.	States	Share of net revenue in the Period ended January 31, 2026	Share of net revenue in FY'25	Share of net revenue in FY'24	Share of net revenue in FY'23
1.	Maharashtra	23.58%	25.71%	23.09%	21.70%
2.	Haryana	28.40%	17.44%	17.74%	13.83%
3.	Karnataka	17.34%	16.03%	15.20%	14.76%
4.	Delhi	10.40%	16.45%	13.42%	15.40%
5.	Uttar Pradesh	6.72%	9.10%	10.96%	10.37%
	Total	86.44%	84.74%	80.41%	76.06%

Market Share: Not ascertainable

Employee Strength: 275, For further details, please see "Our Business" on page 154 of the RHP.

OUR MANAGEMENT

Name, Designation, Educational Qualification & Term of office	Age (Years)	Year of joining	Compensation paid for F.Y. ended 2024-25	Overall experience (in years)	Previous employment
Name: Mr. Kunal Kishore Designation: Chairman and Managing Director Educational Qualification: Bachelor of Journalism (Mass Communication) from Guru Gobind Singh Indraprastha University Term: Five years with effect from September 07, 2020	46	2009	₹ 130.50 Lakhs	22	1. Precision P.R and Media Private Limited 2. Lexicon Corporate Communication Consultants Limited

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Name: Mr. Gaurav Patra Designation: Whole-Time Director Educational Qualification: Post Graduate Diploma Course in Journalism (English) from Indian Institute of Mass Communication Term: Five years with effect from January 30, 2025 and liable to retire by rotation	54	2009	₹ 124.05 Lakhs	30	
Name: Atul Sharma Designation: Chief Executive Officer Educational Qualification: Master of Business Economics from University of Delhi Term: NA	50	2026	NIL	26	1. Ruder Finn PR (India) Private Limited 2. Genesis BCW Private Limited 3. Corporate Voice Weber Shandwick Private Limited 4. Clea Public Relations Private Limited
Name: Keshav Shanbhag Designation: Chief Financial Officer Educational Qualification: Chartered Financial Analyst (ICFAI), MBA in Finance, Bachelor of Commerce Term: NA	42	2025	₹ 13.01 Lakhs	17	1. Multi Commodity Exchange of India Ltd. (MCX) 2. M/s Satyug Gold Pvt. Ltd 3. M/s IN10 Media Pvt Ltd. 4. M/s Dentsu Aegis Network Limited
Name: Bhakti Sharma Designation: Company Secretary and Compliance Officer Educational Qualification: Company Secretary (ICSI), Bachelor of Laws (L.L.B.), Masters of Commerce, Term: NA	31	2025	₹ 0.64 Lakhs	6	1. Jaipan Industries Limited 2. Shantilal Dand & Co. (IBC Firm) 3. Polycab India Limited 4. CLE Private Limited

For further details in relation to our Board of Directors, see “Our Management” beginning on page 188 of the RHP.

OBJECTS OF 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 the working capital requirements towards enabling the strategic growth initiatives;
2. Prepayment or repayment of all or a portion of certain outstanding borrowings availed by our Company;
3. Funding the capital expenditure towards infrastructure and cutting-edge technology for expansion into content production verticals;
4. Investment in influencer marketing platform, Irida Interactive Private Limited (ClanConnect) and expanding ownership to fulfil potential acquisition in the near future;
5. General Corporate Purposes.

(Collectively, referred to herein as the “Objects”).

The main objects clause of our Memorandum of Association and the objects incidental and ancillary to the main objects enable us to undertake the activities for which funds are being raised in the Issue. The existing activities of our Company are within the object clause of our Memorandum of Association.

Additionally, we believe that the listing of Equity Shares will enhance our Company’s corporate image, brand name and create a public market for our Equity Shares in India.

Issue Proceeds

The details of the proceeds of the Issue are set out in the following table:

(₹ in Lakhs)

Particulars	Estimated amount ⁽¹⁾
Gross Proceeds from the Issue	[●]
(Less) Issue related expenses	[●]
Net Proceeds	[●]

⁽¹⁾ To be finalized on determination of the Issue Price and updated in the Prospectus prior to filing with the ROC.

Requirement of Funds and Utilization of Net Proceeds

The Net Proceeds are proposed to be used in the manner set out in the following table:

(₹ in Lakhs)

Sr. No.	Particulars	Estimated amount
1.	Funding the working capital requirements towards enabling the strategic growth initiatives	1,270.60
2.	Funding the capital expenditure towards infrastructure and cutting-edge technology for expansion into content production verticals	465.00
3.	Prepayment or repayment of all or a portion of certain outstanding borrowings availed by our Company;	450.00
4.	Investment in influencer marketing platform, Irida Interactive Private Limited (ClanConnect) and expanding ownership to fulfil potential acquisition in the near future;	700.00
5.	General corporate purposes (1)	[●]
Total		[●]

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

(1) To be finalized on 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 15% of the Gross Proceeds of the Issue or ₹ 10 crores, whichever is less.

For further details, please see chapter titled “Objects of the Issue” beginning on Page No. 107 of this Red Herring Prospectus.

Means of Finance: The fund requirements set out for the aforesaid objects of the Issue are proposed to be met entirely from the Net Proceeds and internal accruals. In view of above, we confirm that, with respect to the Objects, our Company is in compliance with Regulation 230(1)(e) of the SEBI ICDR Regulations and we are not required to make firm arrangements of finance through verifiable means towards at least 75% of the stated means of finance, excluding the amount to be raised through the Issue and existing identifiable internal accruals. In case of a shortfall in the Net Proceeds or any increase in the actual utilization of funds earmarked for the Objects, our Company may explore a range of options including utilizing our internal accruals.

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

Name of monitoring agency, if any – Not Applicable

Terms of Issuance of Convertible Security, if any – Not Applicable

SHAREHOLDING PATTERN

Sr. No.	Particulars	Pre-Issue number of shares	% Holding of Pre issue
1.	Promoters and Promoter Group	1,00,00,000	81.56
2.	Public	22,60,808	18.44
	Total	1,22,60,808	100.00

Number/amount of equity shares proposed to be sold by selling shareholders, if any. – Not Applicable

CONSOLIDATED RESTATED FINANCIAL STATEMENTS

(₹ in lakhs, except share data)

Sr. No.	Particulars	Ten months period ended on January 31, 2026	March 31, 2025	March 31, 2024	March 31, 2023
1.	Share Capital	1,226.08	1,164.55	1.00	1.00
2.	Net Worth	3532.36	2517.48	1135.65	731.97
3.	Revenue from Operations	5471.26	5457.41	5059.24	5114.28
4.	Profit after Tax	761.88	579.32	412.49	121.44
5.	Earnings per Share*	6.26	5.41	4.12	1.21
6.	Net Asset Value per equity share*	29.01	23.49	11.36	7.32
7.	Total borrowings	1,666.86	1,068.28	1,432.13	1,049.42

*Not Annualised

For further details, please refer to the section titled “Restated Financial Statements” beginning on Page No. 213 of the RHP.

INTERNAL RISK FACTORS

The below mentioned risks are top 5 risk factors as per the RHP. For further details, see “Risk Factors” on page 28 of the RHP.

1. Our Company, Promoters, Subsidiaries, and Directors are currently involved in ongoing legal proceedings. Any unfavorable outcome in these proceedings could result in liabilities or penalties, which may negatively impact our business, financial performance, cash flows, and reputation.
2. Our Company is highly dependency on Public Relations Service Segment for Revenue.
3. Expansion into AI-led creative content production and media buying introduces significant operational, financial, and execution risks, including capital strain, integration challenges, potentially disrupting profitability and operational efficiency.
4. The Valuation of proposed investment in Irida Interactive Pvt Ltd is based on future projections and assumptions under DCF method which if not realised may materially affect the accuracy of valuation and investment outcomes.
5. We may not be able to effectively integrate the businesses we acquire, which may adversely affect our ability to achieve our growth and business objectives. In addition, acquisitions, including our recent acquisitions, involve numerous risks, any of which could harm our business, results of operations, cash flows and financial condition.

SUMMARY OF OUTSTANDING LITIGATIONS, CLAMS AND REGULATORY ACTIONS

A. Brief details of the material outstanding litigations initiated by or against our Company, Directors Promoters, and Subsidiaries, as applicable:

Name	By/ Against	Criminal Proceedings	Actions by Statutory and Regulatory Authority	Disciplinary Actions by Authorities	Tax Proceeding	Pending litigation based on Materiality Policy	Amount involved (₹ in lakhs)
Our Company	By	Nil	Nil	NA	Nil	Nil	Nil
	Against	Nil	Nil	Nil	3	Nil	613.59*
Directors and Promoter of Our Company	By	Nil	Nil	NA	Nil	Nil	Nil
	Against	Nil	Nil	Nil	Nil	Nil	Nil

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

Our Key Managerial Personnel (Other than Promoters and Directors)	By	Nil	Nil	Nil	Nil	Nil	Nil
	Against	Nil	Nil	Nil	Nil	Nil	Nil
Our Subsidiary	By	Nil	Nil	Nil	Nil	Nil	Nil
	Against	Nil	Nil	Nil	3	Nil	70.56**
Group Companies	By	Nil	Nil	NA	Nil	Nil	Nil
	Against	Nil	Nil	Nil	Nil	Nil	Nil

Note: *Our Company has: (i) 1 pending direct tax litigation of ₹ 549.78 lakhs (principal amount along with accrued interest); (ii) 2 pending GST litigation of

₹ 57.30 lakhs and 6.51 lakhs for FY 2019-20 and FY 2021-22 respectively (principal amount along with interest and penalty).

**Our Subsidiary Popkorn PR Plus Communication Private Limited (iii) 1 pending direct tax litigations of ₹ 40.00 lakhs (principal amount along with accrued interest) and (iv) 2 pending GST litigations of ₹ 19.70 lakhs and ₹ 10.86 lakhs for FY 2020-21 FY 2021-22 respectively.

C. Litigation Involving Our Company

1. Litigation involving Criminal Laws NIL
2. Litigation involving Civil Laws One Execution Petition is pending for disposal in the court of Ld. District Judge (Commercial Court), GB Nagar, Noida Courts, Uttar Pradesh titled as “M/s Value 360 Communications Ltd. Vs. M/s Ossify Industries Pvt. Ltd.”
3. Litigation Involving Actions by Statutory/Regulatory Authorities NIL
4. Disciplinary Actions by Authorities NIL
5. Litigation involving Tax Liability

Below are the details of pending tax cases involving our Company, specifying the number of cases pending and the total amount involved:

Particulars	Number of cases	Amount involved (₹ in lakhs) *
Indirect Tax		
Sales Tax/VAT	Nil	Nil
Central Excise	Nil	Nil
Customs	Nil	Nil
Service Tax	Nil	Nil
Goods & Service Tax	4	94.37**
Total	4	94.37
Direct Tax		
(Income Tax) Outstanding Demand	2	589.78^
(Income Tax) E-Proceedings	Nil	Nil
Total	2	589.78

*To the extent quantifiable

** This is the principal amount of the GST liability imposed, including penalty and interest. Our Company has deposited the principal amount of Rs. 2.96 lakhs and has filed an appeal in form GST APL-01 with Appellate Authority of GST for the FY 2019-20 and the other demand of Rs. 6.51 lakhs are related to FY 2021-22 and the Company is in the process of filing the appeal with the appropriate authority.

^ This amount includes the Tax liability and interest. Our company has filed an appeal against this demand order in form 35 on April 18, 2024 and the same is pending.

6. Other Pending Litigation based on Materiality Policy of our Company NIL

D. 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

E. Brief details of outstanding criminal proceedings against Promoters – Nil

LITIGATION AGAINST OUR COMPANY’S KEY MANAGERIAL PERSONNEL AND SENIOR MANAGERIAL PERSONNEL (OTHER THAN DIRECTORS AND PROMOTERS)

As on date of this Red Herring Prospectus, there are no pending criminal proceedings or actions by regulatory authorities and statutory authorities involving our Key Managerial Personnel and Senior Management except as stated below:

There is an Outstanding Income Tax demand of Rs. 1,24,290/- related to A.Y. 2024-25 of our CFO Mr. Keshav Kashinath Shanbag.

ANY OTHER INFORMATION AS PER BRLM/ISSUER: NIL

DECLARATION BY THE COMPANY

We hereby certify and declare that all relevant provisions of the Companies Act and the rules, guidelines / regulations issued by the Government of India or the rules, guidelines/regulations issued by SEBI, established under Section 3 of the SEBI Act, as the case may be, have been complied with and no statement, disclosure or undertaking made in this Red Herring Prospectus is contrary to the provisions of the Companies Act, the SCRA, the SCRR, the SEBI Act or rules made or guidelines or regulations issued thereunder, as the case may be. I further certify that all statements, disclosure or undertaking in this Red Herring Prospectus are true and correct.