Date: 28th October, 2026

To,
Listing Department,
National Stock Exchange of India Limited
C-1, G-Block, Bandra-Kurla Complex Bandra (E), Mumbai – 400 051

NSE Symbol: VALUE360 ISIN: INE1E7Y01018

Dear Sir(s) / Madam(s),

Sub: Reconciliation of Share Capital Audit Report

Please find enclosed the Reconciliation of Share Capital Audit Report of Value 360 Communications Limited for the quarter ended September 30, 2026. The report has been signed by Mr. Venkatesh Bhat of M/s GB Venkatesh & Associates, Practicing Company Secretaries.

This report is submitted in compliance with Regulation 76 of the Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018, as amended.

This report will also be made available on the website of the Company and can be accessed at www.value360india.com.

This is for your information and records.

Thanking you
Yours Faithfully

For **Value 360 Communications Limited**
(Formerly Known as "Value 360 Communications Private Limited")

KUNAL KISHORE
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Date: 2026.10.28 13:20:36 +05'30'

Kunal Kishore
Chairman & Managing Director
DIN: 00634724

Encl.: As above

To,
Value 360 Communications Limited
(Formerly known as "Value 360 Communications Private Limited")
43A, Okhla Industrial Estate Phase 3 Rd, Okhla Phase III,
Okhla Industrial Area, South Delhi, New Delhi – 110020.

Dear Sir / Madam,

We have examined relevant books, registers, forms, documents, and papers produced electronically before us by Value 360 Communications Limited (Formerly known as "Value 360 Communications Private Limited") ("Company") and KFIN Technologies Limited, Registrars and Transfer Agent ("RTA") of the Company, in respect of Reconciliation of Share Capital Audit Report as per Regulation 76 of the Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018, as amended. To the best of our knowledge and according to the information and explanations given to us, we certify the following:

RECONCILIATION OF SHARE CAPITAL AUDIT REPORT

1.	For Quarter ended	September 30, 2026	
2.	ISIN	INE1E7Y01018, full paid-up equity shares	
3.	Face Value	₹ 10/- (Rupees Ten Only) per Equity Share	
4.	Name of the Company CIN	Value 360 Communications Limited (Formerly Known As "Value 360 Communications Private Limited") L22222DL2009PLC189466	
5.	Registered Office Address	43A, Okhla Industrial Estate, Phase-III, South Delhi, New Delhi - 110020, India	
6.	Correspondence Address	43A, Okhla Industrial Estate, Phase-III, South Delhi, New Delhi - 110020, India	
7.	Telephone and Fax numbers	Telephone No.: +91 011 46658888	
8.	Email Address	compliance@value360india.com	
9.	Names of Stock Exchanges where the Company's Securities are listed	Emerge Platform of National Stock Exchange of India Limited ("NSE Emerge - SME Platform")	
Capital Details		**Number of Shares**	**% of Total Issued Capital**
10.	Issued Capital	16090008	100.00
11.	Listed Capital (Exchange Wise) as per Company's records: **NSE Emerge - SME Platform**	 16090008	 100.00
12.	Held in dematerialized Form in CDSL	3388355	21.06
13.	Held in dematerialized Form in NSDL	12664135	78.71

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14.	Physical Shares	37518	0.23
15.	Total number of shares (12+13+14)	16090008	100.00
16.	Reasons for differences if any, between (10 & 11), (10 & 15) and (11 & 15)	NA	
17.	Certifying the details of changes in Share Capital during the Quarter under consideration as per Table below:		

Particulars*	No. of Shares	Applied/ Not Applied for listing	Listed on Stock Exchanges (Specify Names)	Whether intimated to CDSL	Whether intimated to NSDL	In-principal approval pending for SE (Specify Names)
No Change						

*Rights, Bonus, Preferential Issue, ESOPs, Amalgamation, Conversion, Buyback, Capital Reduction, Forfeiture and Any other (to specify).

18.	Register of Members updated (Yes/ No) If not, updated up to which date	Yes N.A.
19.	Reference of previous Quarter with regard to excess dematerialized shares, if any	Nil
20.	Has the company resolved the matter mentioned in point no.19 above in the current Quarter? If not, reasons, why?	N.A.
21.	Mention the total number of requests, if any, confirmed after 21 days and the total number of requests pending beyond 21 days with the reasons of delay: Note: 21 days from the date of receipt by the RTA.	

Total no. of Demat requests	No. of requests	No. of shares	Reasons for delay
Confirmed after 21 days	0	0	NA
Pending for more than 21 days	0	0	NA

22.	Name, Telephone & Fax No. of the Compliance Officer of the Company	**Ms. Bhakti Sharma** M. No.: A58320 Company Secretary and Compliance Officer Phone: +91 8178025783
23.	Name, Address, Telephone, Fax No., Regn. No. of the Certifying Auditor	**M/s GB Venkatesh & Associates** Partner Name: Mr. Venkatesh Bhat Practising Company Secretaries

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		Address: No. 702, Bhoopalam Plaza, 2nd Floor, 5th Block, HMT Layout, Vidyaranyapura Main Road, Bengaluru – 560097, Karnataka, India M. No.: F13129 CP No.: 24932 Ph. No.: +91- 9482945047 Email: info@gbvenkatesh.in UC. No.: S2024KR981000
24.	Appointment of common agency for share registry work (if yes, name and address)	Yes **Kfin Technologies Limited** Tower - B, Plot No 31 & 32, Selenium Building, Financial District, Nanakramguda, Gachibowli, Hyderabad - 500032, Telangana, India CIN: L72400MH2017PLC444072 Tel No: 040-67162222 Fax: 040-23001153 Email: Einward.Ris@Kfintech.Com Website: Www.Kfintech.Com SEBI Vide Registration Number: INR000000221
25.	Any other details that the Auditor may like to provide. {E.g. BIFR Company, delisting from SE, Company changed its name etc.}	The Corporate Identity Number (CIN) of the Company was changed from **U22222DL2009PLC189466** to **L22222DL2009PLC189466** pursuant to the Change Request Form submitted to the Registrar of Companies, Delhi, on August 13, 2026.

For **GB VENKATESH & ASSOCIATES**
UC. No.: S2024KR981000

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VENKATESH BHAT
M. No.: F13129
CP No.: 24932
Peer Review No.: 7044/2025
UDIN: F013129H002015129

Date: October 26, 2026
Place: Bengaluru