

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF THE BOARD OF DIRECTORS OF VALUE 360 COMMUNICATIONS LIMITED (FORMERLY KNOWN AS "VALUE 360 COMMUNICATIONS PRIVATE LIMITED") HELD ON THURSDAY, APRIL 23, 2026 AT 01:00 P.M. THROUGH VIDEO CONFERENCING (VC) MODE.

APPROVAL OF RED HERRING PROSPECTUS

"RESOLVED THAT pursuant to Sections 26, Sections 32 and other relevant provisions of the Companies Act, 2013 and subject to the approval of the NSE, ROC, SEBI and other regulatory authorities, the Red Herring Prospectus for the SME IPO of up to 42,54,000 equity shares (Consist of 38,29,200 Equity Shares of Fresh Issue and 4,24,800 Equity Shares of Offer for Sale by Promoter Selling Shareholder) of Rs. 10/- each for cash at Rs. [●]/- per share aggregating to Rs. [●] Lakhs of which up to 2,13,600 Equity Shares of Rs. 10/- each will be reserved for subscription by market maker to the offer submitted to this meeting, duly initialed by the Chairman & Managing Director for the purpose of identification be and is hereby approved.

RESOLVED FURTHER THAT, the Red Herring Prospectus be signed by all the directors, selling shareholder, and key managerial personnel before being delivered to the Registrar of companies for registration.

RESOLVED FURTHER THAT, any one of the Directors of the Company be and is hereby authorized to make such alterations, modifications or changes as may be suggested by the NSE/ Stock Exchange, Book Running Lead Manager, Registrar of Companies, etc. while approving the Red Herring Prospectus.

RESOLVED FURTHER THAT, any one of the Directors of the company, be and is hereby authorized to file the Red Herring Prospectus/Prospectus with SEBI or Stock exchange for approval and to the Registrar of Companies for filing and the same be issued within the prescribed time limit, advertise the same in newspapers and comply with all other formalities in this regard.



Value 360 Communications Limited

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

T: +91 11 4665 8888 **E:** info@value360india.com **CIN:** U22222DL2009PLC189466

HEAD OFFICE

43-A, Ground Floor, Okhla
Phase-3, Okhla Industrial Estate,
New Delhi, Delhi - 110020, India.

GSTIN/UIN: 07AADCV0015E1ZX

MUMBAI BRANCH

Office No. 201, 202, 2nd Floor, Old Maheshwar Villa, Business
Suites 9, Swami Vivekanand Road, Santacruz West, Mumbai,
Mumbai Suburban, Maharashtra, 400054, India.

GSTIN/UIN: 27AADCV0015E1ZV

BANGALORE BRANCH

8/2 Novel Office Central, Yellappa
Chetty Layout, Ulsoor Road, Opposite
Conrad Hotel, Bangalore 560042, India

GSTIN/UIN: 29AADCV0015E1ZR

RESOLVED FURTHER THAT, any one of the Directors of the company be and are hereby a severally authorized, to do all acts, deeds, matters, and things as may be deemed necessary, proper and desirable and to sign and execute all necessary documents, applications and returns for the purpose of giving effect to the aforesaid resolution along with filing of necessary e-forms with the Registrar of Companies."

\\ Certified True Copy //

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

Gaurav Patra

Gaurav Patra
Whole Time Director
DIN: 02551958



Date : April 23, 2026
Place : New Delhi

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