

Date: 01st June, 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: Outcome of the Board Meeting under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations').

With reference to the captioned subject, please be informed that the Board of Directors of the Company at its meeting held today i.e. June 01, 2026, inter alia considered and approved the Audited Standalone and Consolidated Financial Results along with the Auditors Reports issued by Raj K Sri & Associates, Chartered Accountants, Statutory Auditors for the half year and financial year ended March 31, 2026, which have been duly reviewed and recommended by the Audit Committee and approved by the Board. **(Refer Annexure 1).**

The said financial results are also being uploaded on the website of the Company viz., www.value360india.com.

Further, the Board of Directors inter alia considered and approved the following agenda items:

- a. Decided to convene the Seventeenth (17th) AGM of the Members of the Company on Friday, 31st July 2026.
- b. Appointment of LV & Associates, Practicing Company Secretaries, as Secretarial Auditors for a term of 5(five) consecutive financial years commencing from 2026–27 **(Refer Annexure 2).**
- c. Appointment of ARB & Co., Chartered Accountants, as Internal Auditors for the Financial Year 2026-27 **(Refer Annexure 3).**

The above meeting of the Board commenced at 1:35 p.m. (IST) and concluded at 04:30 p.m. (IST).

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

We request you to kindly take the above on your record and disseminate the same on your website, as you may deem appropriate.

Thanking you
Yours Faithfully

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

KUNAL KISHORE
Kunal Kishore
Chairman & Managing Director
DIN: 00634724

Digitally signed by
KUNAL KISHORE
Date: 2026.06.01
16:51:07 +05'30'

Encl:

- Annexure 1:** Declaration of unmodified opinion on Audited (Standalone and Consolidated) Financial Results with Audited (Standalone and Consolidated) Financial Results along with Auditors Report for the half year and financial year ended March 31, 2026.
- Annexure 2:** Appointment of LV & Associates, Practicing Company Secretaries, as Secretarial Auditors for a term of 5(five) consecutive financial years commencing from 2026–27.
- Annexure 3:** Appointment of ARB & Co., Chartered Accountants, as Internal Auditors for the Financial Year 2026-27.

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Annexure 1

Date: 01st June, 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: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations')

Pursuant to Regulation 33(3)(d) of Listing Regulations, we hereby declare that Raj K Sri and Co. (FRN: 014141N), Chartered Accountants, Statutory Auditors, have issued an Audit Report with unmodified opinion on Audited Standalone & Consolidated Financial Results of the Company for the half year and financial year ended March 31, 2026.

Kindly take the same on your record.

Thanking you
Yours Faithfully

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

KUNAL
Digitally signed
by KUNAL
KISHORE
KISHORE
Date: 2026.06.01
16:51:19 +05'30'

Kunal Kishore
Chairman & Managing Director
DIN: 00634724

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RAJ K SRI & CO.

Chartered Accountants

202A, Arunachal Building, Barakhamba Road, New Delhi-110001

Tel: 011-41511319

Independent Auditor's Report

Independent Auditor's Report on Audit of the Standalone Financial Results for the year ended and Half Year Standalone financial results ending on 31.03.2026 of Value 360 Communications Limited pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended (the LODR Regulations)

To the Board of Directors of Value 360 Communications Limited

Report on the Standalone Financial Results

Opinion

We have audited the Standalone Financial Results for the year ended and the half year ended on March 31, 2026 (refer "Other Matters" Section below), both included in the accompanying "Statement of Standalone Financial Results for the Half year ended and Year Ended March 31, 2026 of Value 360 Communications Limited , pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results give the information required by the Act are presented in the manner required by Regulation 33 of LODR Regulations and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with the companies (Accounting Standards) , Rules, 2021 and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and the profit, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other



ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matters

We draw attention to the fact that the Company was listed on the stock exchange with effect from 11th May 2026 and is required to present its financial results in compliance with the requirements of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Since the listing took place subsequent to 31st March 2026, the Company had not received any proceeds from the Initial Public Offer as at the reporting date. Our opinion is not modified in respect of this matter.

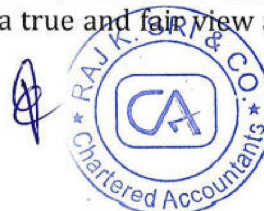
Other Matters

We draw attention to the fact that the Company was listed on the stock exchange with effect from 11th May 2026 and, prior to such listing, was not required to present half yearly financial results under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Accordingly, the figures for the half years ended 31st March 2026, 30th September 2025 and 30th September 2024 included in the statement have been extracted from the accounting software of the Company and do not represent audited or reviewed financial results for the respective half years. We have audited the financial statements of the Company for the full financial years ended 31st March 2025 and 31st March 2026; however, the aforesaid half yearly figures have not been separately subjected to audit or review by us. Our opinion is not modified in respect of this matter.

Management's Responsibility for the Standalone Financial Results

The Company's Management and the Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these annual financial standalone results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the standalone financial results, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual standalone financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) evaluating the effect of any identified misstatements in the Standalone Financial Results.

For Raj K Sri & Co.
Chartered Accountants
FRN:014141N



Vivek Kumar
Partner
M. No. 528140
UDIN: 26528140ZUXLGS5702
Place: Delhi
Date:01.06.2026

VALUE 360 COMMUNICATIONS LIMITED

CIN: U22222DL2009PLC189466

43A, Okhla Industrial Estate, Phase-III, New Delhi-110020

STANALONE STATEMENT OF ASSETS & LIABILITIES AS ON 31st MARCH, 2026

(Rs. In Lacs)

PARTICULARS	As at the year ended	
	31-03-26	31-03-25
	(Audited)	(Audited)
A) EQUITY AND LIABILITIES		
1. Shareholders' Funds		
(a) Share Capital	1226.08	1164.55
(b) Reserves & Surplus	2325.03	1221.89
Total Shareholders' Funds	3551.11	2386.44
2. Non Current Liabilities		
(a) Long Term Borrowings	1025.66	493.33
(b) Deferred Tax Liabilities (Net)		
(c) Other Long Term Liabilities		
(d) Long Term Provisions	193.14	230.40
Total Non Current Liabilities	1218.80	723.73
3. Current Liabilities		
(a) Short Term Borrowings	788.39	559.48
(b) Trade Payables		
(i) Total Outstanding Dues of Micro and small enterprises	145.11	100.27
(ii) Total Outstanding Dues of Creditors other than Micro and small enterprises	331.29	163.78
(c) Other Current Liabilities	672.70	660.56
(d) Short Term Provisions	460.09	324.17
Total Current Liabilities	2397.58	1808.26
Total Equity & Liabilities	7167.49	4918.43
B) ASSETS		
1. Non Current Assets		
(a) Property, Plant and Equipment and Intangible Assets		
i) Property, Plant and Equipment	203.20	241.41
ii) Intangible Assets		
iii) Capital Work in progress		
iv) Intangible Assets Under Development	1735.65	908.61
(b) Non-Current Investment	315.29	315.29
(c) Deferred Tax Assets (Net)	110.41	97.47
(d) Long Term Loans and Advances	879.83	496.89
(e) Other Non Current Assets	190.69	124.49
Total Non Current Assets	3435.07	2184.16
2. Current Assets		
(a) Current Investment		
(b) Inventories		
(c) Trade Receivables	2874.29	1666.47
(d) Cash and Cash equivalents	148.57	359.22
(e) Short-Term Loans and Advances		
(f) Other Current Assets	709.56	708.58
Total Current Assets	3732.42	2734.27
Total Assets	7167.49	4918.43

DATE:01.06.2026

Place : Delhi



VALUE 360 COMMUNICATIONS LIMITED

CIN: U22222DL2009PLC189466

43A, Okhla Industrial Estate, Phase-III, New Delhi-110020

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED ON 31ST MARCH 2026

(Rs.in Lacs)

S. No.	PARTICULARS	Half Year Ended			Year Ended	
		31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
		(Unaudited) {1}	(Unaudited) {2}	(Unaudited) {3}	(Audited) {4}	(Audited) {5}
I	Income					
	a) Revenue from operations	3365.97	2879.96	2833.66	6245.93	4864.35
	b) Other income	36.02	37.64	42.91	73.66	43.22
	Total income	3401.99	2917.60	2876.57	6319.59	4907.57
II	Expenses					
	(a) Cost of services	476.9	278.81	620.45	755.71	772.85
	(b) Employee benefits expense	1480.03	1401.45	1275.28	2881.48	2351.63
	(c) Finance costs	243.43	117.99	115.89	361.42	229.94
	(d) Depreciation and amortisation expense	45.09	38.23	43.57	83.32	80.03
	(e) Other expenses					
		533.7	448.41	339.65	982.11	765.91
	Total Expenses	2779.15	2284.89	2394.84	5064.04	4200.36
	Profit before extraordinary items and tax (I-II)	622.84	632.71	481.73	1255.55	707.21
III	(I-II)					
IV	Prior Period Expenses/(Income)	-104.37	105.77	22.06	1.40	30.72
V	Profit before tax (III-IV)	727.21	526.94	459.67	1254.15	676.49
VI	Tax expenses:-					
	Current Tax	177.61	189.02	237.58	366.63	237.58
	Deferred tax	6.09	-14.59	-5.87	(8.50)	(5.87)
	Prior Period Taxes	-4.45	-	-82.95	(4.45)	(82.95)
	Total Tax Exp.	179.25	174.43	148.76	353.68	148.76
VII	Total profit (loss) for period (V-VI)	547.96	352.51	310.91	900.47	527.73
VIII	Details of equity share capital					
	Paid-up equity share capital	1226.08	1226.08	1164.55	1226.08	1164.55
	Face value of equity share capital	10	10	10	10	10
IX	Details of debt securities					
	Reserves excluding revaluation reserve	2325.03	1782.04	1221.89	2325.03	1221.89
X	Earnings per share					
	Basic earnings/ (loss) per share	4.50	2.91	2.90	7.39	4.92
	Diluted earnings/(loss) per share	4.50	2.91	2.90	7.39	4.92
XI	Debt Equity Ratio	0.40			0.40	0.34
XII	Debt Service Coverage Ratio*				-4.73	0.92
XIII	Interest Service Coverage Ratio*				3.49	3.30
XIV	Disclosure of notes on financial results					

* Such ratios are calculated using balancing approach in half year ended as on 31.03.2026

Note:

- The above standalone audited financial Results for the half year and financial year ended on March 31, 2026 have been reviewed by Audit Committee and approved by the Board of Directors in their respective meetings held on 01st June 2026 in compliance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. The statutory auditor have expressed an unmodified opinion on the aforesaid results.
- The financial statements have been prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP).
- Figures for the previous periods have been regrouped/reclassified, wherever necessary, to confirm to the current period classification.
- The figures for the half years ended 31st March 2026, 30th September 2025 and 30th September 2024 included in the statement have been extracted from the accounting software of the Company and do not represent audited or reviewed financial results for the respective half years.
- Company was listed on the stock exchange with effect from 11th May 2026 and is required to present its financial results in compliance with the requirements of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Since the listing took place subsequent to 31st March 2026, the Company had not received any proceeds from the Initial Public Offer as at the reporting date.
- The Company has estimated and recognized the impact of implementation of the New Labour Codes under Employee benefits expense for the year ended March 31, 2026. The impact of the same is not material to the results for the year.
- The Company's business activity falls within a single primary business segment.



8 The above figures are available on the website of company at www.value360india.com and stock exchange i.e. www.nseindia.com.

9 The Company has following subsidiary/ wholly owned subsidiary/ associate entities:

Name of Company	Status	Incorporation date
Popkorn PR Plus Communication Private Limited	Subsidiary Company	09.07.2013
Smartube Entertainment Private Limited	Subsidiary Company	22.08.2013

10 Weighted avg no. of equity share is calculated on Proportionate Periodical Basis for shares related to public issue for calculation of Earning per share.
Half year EPS is not annualised.



DATE:01.06.2026
Place : Delhi

VALUE 360 COMMUNICATIONS LIMITED

CIN: U22222DL2009PLC189466

43A, Okhla Industrial Estate, Phase-III, New Delhi-110020

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2026

(Rs. in Lacs)

PARTICULARS	For the year ended on	
	31-Mar-2026 (Audited)	31-Mar-2025 (Audited)
A) Cash Flow From Operating Activities :		
Net Profit before tax as per Statement of Profit & Loss	1255.55	707.21
Adjustment for :		
Add:		
Depreciation, amortization and Impairment Expenses	83.32	80.03
Finance Cost	340.03	215.25
Non Cash Expenses		40.04
	423.35	335.32
Less:		
Interest Income	63.91	39.83
Profit on Sale of Fixed Assets		0.31
Non Cash Income	30.40	
Prior Period Expenses	1.40	
	95.71	40.14
Operating profit before working capital changes	1583.19	1,002.39
Changes in Working Capital		
(Increase)/Decrease in Trade Receivables	(1,207.82)	(334.04)
(Increase)/Decrease in Long Term Loans & Advances	(382.93)	36.52
(Increase)/Decrease in Inventory		
(Increase)/Decrease in Short Term Loans & Advances		
(Increase)/Decrease in Other Current assets	(159.78)	107.91
Increase/(Decrease) in Trade Payables	212.35	(84.86)
Increase/(Decrease) in Other Current Liabilities	12.14	174.29
Cash generated from operations	57.15	902.21
Less:- Income Taxes paid	78.78	351.18
Net cash flow from operating activities	A	551.03
B) Cash Flow From Investing Activities :		
Purchase of Property, Plant & Equipment	(45.12)	(90.72)
Intangible Assets Under Development	(827.04)	(492.13)
(Increase)/Decrease Other Non Current Assets	(66.20)	(6.80)
(Increase)/Decrease in Non Current Investments		(234.10)
(Increase)/Decrease of Current investments		
Interest Income	63.91	39.83
Dividend Received		
Net cash flow from investing activities	B	(783.92)
C) Cash Flow From Financing Activities :		
Issue of share Capital (Including Premium)	357.00	890.15
Share Issue Expenses	(35.92)	(46.60)
IPO Related Expenses	(56.87)	(35.00)
Increase/(Decrease) in Short Term Borrowings	228.92	101.73
Increase/(Decrease) in Long Term Borrowings	532.33	(502.17)
Finance Cost	(340.03)	(215.25)
Net cash flow from financing activities	C	192.86
Net Increase/(Decrease) In Cash & Cash Equivalents	(A+B+C)	-40.03
Cash equivalents at the beginning of the year	359.22	399.25
Cash equivalents at the end of the year	148.57	359.22

Notes :-

1. Cash and cash equivalent at the end of the year consist of cash in hand and balances with banks and are net of short term loans and advances from banks as follows :

Particulars	31-03-26	31-03-25
Component of Cash and Cash equivalents		
Cash on hand	76.37	204.44
Balance With banks	72.20	154.78
Fixed Deposits		
Total Cash and Cash Equivalent	148.57	359.22

2. Cash flows are reported using the **indirect method**, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, financing and investing activities of the company are segregated.



DATE:01.06.2026

Place : Delhi

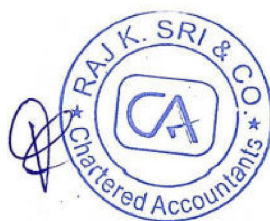
VALUE 360 COMMUNICATIONS LIMITED

CIN: U22222DL2009PLC189466

43A, Okhla Industrial Estate, Phase-III, New Delhi-110020

Ratios	Working	31-Mar-2026	31-Mar-2025
(a) Current ratio	Current Asset	3732.42	2734.26
	Current Liabilities	2397.58	1808.26
		1.56	1.51
(b) Debt-Equity Ratio	Total Debts	1415.60	813.41
	Equity	3511.11	2386.44
		0.40	0.34
(c) Debt Service Coverage Ratio	Profit After Tax+ Interest on Debt	1240.49	742.97
	Interest on Debt+ Principal repayments (net of refinancing) made during the year for long term borrowings	-262.17	805.30
		-4.73	0.92
(d) Return on Equity Ratio	Profit after Tax	900.46	527.73
	Average Shareholder's Equity	2968.78	1718.30
		30%	31%
(e) Inventory turnover ratio	Total Turnover		
	Average Inventories	NA	NA
(f) Trade receivables turnover ratio	Total Turnover	6245.93	4864.35
	Average Account Receivable	2270.38	1499.45
		2.75	3.24
(g) Trade payables turnover ratio	Total Purchases	755.71	772.85
	Average Account Payable	370.23	308.03
		2.04	2.51
(h) Net capital turnover ratio	Total Turnover	6245.93	4864.35
	Average Working Capital	1130.42	985.07
		5.53	4.94
(i) Net profit ratio	Net Profit	900.46	527.73
	Total Turnover	6245.93	4864.35
		14.42%	10.85%
(j) Return on Capital employed	Profit Before Tax +Finance Cost	1615.57	906.43
	Average Capital Employed	3940.04	2661.74
		41.00%	34.05%
(k) Return on Investments*	Return on Investments		
	Average Investments	NA	NA
(l) Interest Services Coverage Ratio	Profit Before Tax +Finance Cost	1261.89	757.67
	Finance Cost	361.42	229.94
		3.49	3.30

*The Company's investments are solely in its subsidiaries. Since no dividend or other income was earned from these investments during the reporting period, the Return on Investment (ROI) ratio is not ascertainable and therefore not meaningful for analysis..



RAJ K SRI & CO.

Chartered Accountants

202A, Arunachal Building, Barakhamba Road, New Delhi-110001

Tel: 011-41511319

Independent Auditor's Report

Independent Auditor's Report on Audit of the Consolidated Financial Results for the year ended and Half Year Standalone financial results ending on 31.03.2026 of Value 360 Communications Limited (Parent) (including its group companies M/s POPKORN PR PLUS COMMUNICATION PRIVATE LIMITED and M/s SMARTUBE ENTERTAINMENT PRIVATE LIMITED) hereinafter called as "Group" pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended (the LODR Regulations)

To the Board of Directors of Value 360 Communications Limited

Report on the Consolidated Financial Results

Opinion

We have audited the Consolidated Financial Results for the year ended and the half year ended on March 31, 2026 (refer "Other Matters" Section below), both included in the accompanying "Statement of Consolidated Financial Results for the Half year ended and Year Ended March 31, 2026 of Value 360 Communications Limited (Group), pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial results give the information required by the Act are presented in the manner required by Regulation 33 of LODR Regulations and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with the companies (Accounting Standards), Rules, 2021 and other accounting principles generally accepted in India, of the state of affairs of the Group as at March 31, 2026, and the profit, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical



requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matters

We draw attention to the fact that the Parent was listed on the stock exchange with effect from 11th May 2026 and is required to present its financial results in compliance with the requirements of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Since the listing took place subsequent to 31st March 2026, the Parent had not received any proceeds from the Initial Public Offer as at the reporting date. Our opinion is not modified in respect of this matter.

Other Matters

We draw attention to the fact that the Parent was listed on the stock exchange with effect from 11th May 2026 and, prior to such listing, was not required to present half yearly financial results under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Accordingly, the figures for the half years ended 31st March 2026, 30th September 2025 and 30th September 2024 included in the statement have been extracted from the accounting software of the Group and do not represent audited or reviewed financial results for the respective half years. We have audited the financial statements of the Group for the full financial years ended 31st March 2025 and 31st March 2026; however, the aforesaid half yearly figures have not been separately subjected to audit or review by us. Our opinion is not modified in respect of this matter.

Management's Responsibility for the Standalone Financial Results

The Group's Management and the Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these annual financial standalone results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation



and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial results, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Group's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual consolidated financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on



whether the Group has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) evaluating the effect of any identified misstatements in the Consolidated Financial Results.

For Raj K Sri & Co.

Chartered Accountants

FRN:014141N



Vivek Kumar

Partner

M. No. 528140

UDIN: 26528140BCCSHJ1421

Place: Delhi

Date: 01.06.2026

VALUE 360 COMMUNICATIONS LIMITED
(Formerly Known As Value 360 Communications Pvt Ltd.)
(CIN: U22222DL2009PLC189466)
43A, Okhla Industrial Estate, Phase III, New Delhi- 110020

STATEMENT OF CONSOLIDATED ASSETS & LIABILITIES AS ON 31st MARCH, 2026

(Rs. In Lacs)

PARTICULARS	As at the year ended	
	31-03-26	31-03-25
	(Audited)	(Audited)
A) EQUITY AND LIABILITIES		
1. Shareholders' Funds		
(a) Share Capital	1226.08	1164.55
(b) Reserves & Surplus	2541.60	1348.58
Total Shareholders' Funds	3767.68	2513.13
Minority Interest	45.63	33.98
2. Non Current Liabilities		
(a) Long Term Borrowings	937.39	395.89
(b) Deferred Tax Liabilities (Net)		
(c) Other Long Term Liabilities		
(d) Long Term Provisions	220.55	256.56
Total Non Current Liabilities	1157.94	652.45
3. Current Liabilities		
(a) Short Term Borrowings	964.67	672.39
(b) Trade Payables		
(i) Total Outstanding Dues of Micro and small enterprises	179.05	110.23
(ii) Total Outstanding Dues of Creditors other than Micro and small enterprises	351.57	182.21
(c) Other Current Liabilities	724.24	753.28
(d) Short Term Provisions	521.59	374.67
Total Current Liabilities	2741.12	2092.78
Total Equity & Liabilities	7712.37	5292.34
B) ASSETS		
1. Non Current Assets		
(a) Property, Plant and Equipment and Intangible Assets		
i) Property, Plant and Equipment	224.97	246.11
ii) Intangible Assets	49.35	39.62
iii) Goodwill	256.83	256.83
iv) Capital Work in progress		
v) Intangible Assets Under Development	1995.65	908.61
(b) Non-Current Investment	264.17	264.17
(c) Deferred Tax Assets (Net)	124.36	107.71
(d) Long Term Loans and Advances	473.89	145.24
(e) Other Non Current Assets	210.81	143.39
Total Non Current Assets	3600.03	2111.68
2. Current Assets		
(a) Current Investment		
(b) Inventories		
(c) Trade Receivables	3068.76	1798.26
(d) Cash and Cash equivalents	219.88	553.17
(e) Short-Term Loans and Advances		
(f) Other Current Assets	823.70	829.23
Total Current Assets	4112.34	3180.66
Total Assets	7712.37	5292.34

DATE: 01-06-2026
Place: Delhi



VALUE 360 COMMUNICATIONS LIMITED
(Formerly Known As Value 360 Communications Pvt Ltd.)
(CIN: U22222DL2009PLC189466)

43A, Okhla Industrial Estate, Phase III, New Delhi- 110020

**STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE PERIOD ENDED 31ST MARCH
2026**

[Rs.in Lacs]

S. No.	PARTICULARS	Half Year Ended			Year Ended	
		31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
I	Income					
	a) Revenue from operations	3583.85	3312.16	3064.25	6896.01	5457.41
	b) Other income	20.31	22.88	16.67	43.19	16.98
	Total income	3604.16	3335.04	3080.92	6939.20	5474.39
II	Expenses					
	(a) Cost of Service	494.30	302.39	630.66	796.69	783.06
	(b) Employee benefits expense	1626.11	1527.74	1398.40	3153.85	2573.51
	(c) Finance costs	157.57	236.74	118.00	394.31	245.13
	(d) Depreciation and amortisation expense	60.86	51.96	63.33	112.82	102.6
	(e) Other expenses	587.53	484.59	375.73	1072.12	919.06
	Total Expenses	2926.37	2603.42	2586.12	5529.79	4623.36
III	Profit before extraordinary items and tax	677.79	731.62	494.80	1409.41	851.03
IV	Prior Period Expenses/(Income)	2.25	0	74.94	2.25	74.94
V	Profit before tax (III-IV)	675.54	731.62	419.86	1407.16	776.09
VI	Tax expenses:-					
	Current Tax	173.47	249.21	205.52	422.68	285.52
	Deferred tax	7.51	-20.57	-10.22	(13.06)	(10.22)
	Prior Period Taxes	(4.45)	0.00	-82.95	(4.45)	(82.95)
	Total Tax Exp.	176.53	228.64	192.35	405.17	192.35
VII	Total profit (loss) for period (V-VI)	499.01	502.98	227.51	1001.99	583.74
VIII	Share of Profit/(loss) from Associates	-	0.00	0.00	0.00	0.00
	Total profit (loss) for period (VII-VIII)	499.01	502.98	227.51	1001.99	583.74
VIII	Attributable to:					
	Parent	502.49	487.85	216.52	990.34	573.20
	Minority	-3.48	15.13	10.99	11.65	10.54
IX	Details of equity share capital					
	Paid-up equity share capital	1226.08	1226.08	1164.55	1226.08	1164.55
	Face value of equity share capital	10.00	10	10	10	10
X	Details of debt securities					
	Reserves excluding revaluation reserve	2541.60	2723.11	1348.58	2541.60	1348.58
XI	Earnings per share					
	Basic earnings / (loss) per share	4.12	4.03	2.02	8.12	5.35
	Diluted earnings / (loss) per share	4.12	4.03	2.02	8.12	5.35
XII	Debt Equity Ratio	0.40			0.40	0.33
XIII	Debt Service Coverage Ratio				-4.38	0.98
XIV	Interest Service Coverage Ratio				3.54	3.38
XV	Disclosure of notes on financial results					

Note:

1 The above Consolidated audited financial Results for the half year and financial year ended on March 31, 2026 have been reviewed by Audit Committee and approved by the Board of Directors in their respective meetings held on 01st June 2026. Further, the audit of consolidated financial results for the year ended on March 31, 2026, in terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended from time to time, has been carried out by the statutory auditor of the Holding Company. The statutory auditor have expressed an unmodified opinion on the aforesaid results.

The statements includes the financial information of Value 360 Communications Limited (Holding Company) and Subsidiary Companies (Popkorn PR Plus Communication Private Limited and Smarttube Entertainment Private Limited).



- 2 The financial statements have been prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP).
- 3 Figures for the previous periods have been regrouped/reclassified, wherever necessary, to confirm to the current period classification.
- 4 The figures for the half years ended 31st March 2026, 30th September 2025 and 30th September 2024 included in the statement have been extracted from the accounting software of the Company and do not represent audited or reviewed financial results for the respective half years.
- 5 Company was listed on the stock exchange with effect from 11th May 2026 and is required to present its financial results in compliance with the requirements of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Since the listing took place subsequent to 31st March 2026, the Company had not received any proceeds from the Initial Public Offer as at the reporting date
- 6 The Company has estimated and recognized the impact of implementation of the New Labour Codes under Employee benefits expense for the year ended March 31, 2026. The impact of the same is not material to the results for the year.
- 7 The business activity of the group falls in single primary business segment.
- 8 The above figures are available on the website of holding company at www.value360india.com and stock exchange i.e. www.nseindia.com.
- 9 The Company has following subsidiary/ wholly owned subsidiary/ associate entities:

Name of Company	Status	Incorporation date
Popkorn PR Plus Communication Private Limited.	subsidiary Company	09.07.2013
Smartube Entertainment Private Limited	subsidiary Company	22.08.2013

- 10 Weighted average no. of equity share is calculated on Proportionate Periodical Basis for shares related to public issue for calculation of Earning per share. Half year EPS is not annualised.



DATE: 01-06-2026
Place : Delhi

VALUE 360 COMMUNICATIONS LIMITED
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CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2026

(Rs. in Lacs)

PARTICULARS	For the year ended on	
	31-Mar-2026 (Audited)	31-Mar-2025 (Audited)
A) Cash Flow From Operating Activities :		
Net Profit before tax as per Statement of Profit & Loss	1409.41	851.03
Adjustment for :		
Add:		
Depreciation, amortization and Impairment Expenses	112.81	102.6
Finance Cost	394.31	245.13
Non Cash Expenses		
Gratuity & Leave Encashment expenses	-26.23	48.16
	480.89	395.89
Less:		
Interest Income	33.42	13.6
Profit on Sale of Fixed Assets	0.00	0.31
Prior Period Expenses	1.40	
	34.82	13.91
Operating profit before working capital changes	1855.48	1233.01
Changes in Working Capital		
(Increase)/Decrease in Trade Receivables	(1,270.50)	(358.26)
(Increase)/Decrease in Inventory		
(Increase)/Decrease in Short Term Loans & Advances		
(Increase)/Decrease in Other Current assets	(160.21)	94.61
Increase/(Decrease) in Trade Payables	238.18	(69.73)
Increase/(Decrease) in Other Current Liabilities	(29.04)	198.05
Cash generated from operations	633.91	1,097.68
Less:- Income Taxes paid	119.78	410.23
Net cash flow from operating activities	514.13	687.45
B) Cash Flow From Investing Activities :		
Purchase of Property, Plant & Equipment	(66.41)	(94.73)
Purchase of Intangible Assets	(35.00)	(60.81)
Intangible Assets Under Development	(1,087.04)	(492.13)
(Increase)/Decrease of CWIP		
(Payment)/Receipts of Long Term Loans & Advances	(328.65)	(18.68)
Sale of Property, Plant & Equipment		
(Increase)/Decrease of Non-Current Investments	-	(234.10)
(Increase)/Decrease of other non current assets	(67.42)	(6.00)
Interest Income	33.42	13.6
Dividend Received		
Net cash flow from investing activities	(1,551.10)	(893.65)
C) Cash Flow From Financing Activities :		
Issue of share Capital at premium	357.00	890.14
Share Issue Expenses	(35.92)	(46.60)
IPO Related Expenses	(56.87)	(35.00)
Increase/(Decrease) in Minority Interest		
Increase/(Decrease) in Long Term Borrowings	541.5	(373.98)
Increase/(Decrease) in Short Term Borrowings	292.28	10.13
Finance Cost	(394.31)	(245.13)
Net cash flow from financing activities	703.68	199.56
Net Increase/(Decrease) In Cash & Cash Equivalents	(333.29)	-6.64
Cash equivalents at the beginning of the year	553.17	559.81
Cash equivalents at the end of the year	219.88	553.17
Notes :-		
1. Cash and cash equivalent at the end of the year consist of cash in hand and balances with banks and are net of short term loans and advances from banks as follows :		
Particulars	31-03-26	31-03-25
Component of Cash and Cash equivalents		
Cash on hand	99.32	219.25
Balance With banks	120.56	333.92
Fixed Deposits		
Total Cash and Cash Equivalent	219.88	553.17
2. Cash flows are reported using the indirect method , whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, financing and investing activities of the company are segregated.		



DATE: 01-06-2026
Place: Delhi

VALUE 360 COMMUNICATIONS LIMITED

CIN: U22222DL2009PLC189466

43A, Okhla Industrial Estate, Phase-III, New Delhi-110020

Ratios	Working	31-Mar-2026	31-Mar-2025
(a) Current ratio	Current Asset	4112.34	3180.66
	Current Liabilities	2741.12	2092.78
		1.50	1.52
(b) Debt-Equity Ratio	Total Debts	1503.61	828.88
	Equity	3767.68	2513.13
		0.40	0.33
(c) Debt Service Coverage Ratio	Profit After Tax+ Interest on Debt	1364.83	813.95
	Interest on Debt+ Principal repayments (net of refinancing) made during the year for long term borrowings	-311.89	833.46
		-4.38	0.98
(d) Return on Equity Ratio	Profit after Tax	1001.99	583.74
	Average Shareholder's Equity	3140.41	1821.75
		31.91%	32.04%
(e) Inventory turnover ratio	Total Turnover	NA	NA
	Average Inventories	NA	NA
		NA	NA
(f) Trade receivables turnover ratio	Total Turnover	6896.01	5457.41
	Average Account Receivable	2433.51	1619.13
		2.83	3.37
(g) Trade payables turnover ratio	Cost of service	796.69	783.06
	Average Account Payable	411.53	328.86
		1.94	2.38
(h) Net capital turnover ratio	Total Turnover	6896.01	5457.41
	Average Working Capital	1915.51	598.05
		3.60	9.13
(i) Net profit ratio	Net Profit	1001.99	583.74
	Total Turnover	6896.01	5457.41
		14.53%	10.70%
(j) Return on Capital employed	Profit Before Tax +Finance Cost	1801.46	1021.23
	Average Capital Employed	6571.02	4259.39
		27.42%	23.98%
(k) Return on Investments*	Return on Investments	NA	NA
	Average Investments	NA	NA
		NA	NA
(l) Interest Services Coverage Ratio	Profit After Tax +Finance Cost	1396.30	828.87
	Finance Cost	394.31	245.13
		3.54	3.38

*The Company's investments are solely in its subsidiaries. Since no dividend or other income was earned from these investments during the reporting period, the Return on Investment (ROI) ratio is not ascertainable and therefore not meaningful for analysis.



Appointment of LV & Associates, Practising Company Secretaries as Secretarial Auditors for a term of 5(five) consecutive financial years commencing from 2026-27

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026, are given below:

Sr. No.	Particulars	Disclosure
1	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of M/s. LV & Associates, Practising Company Secretaries , as the Secretarial Auditor of the Company.
2	Date of appointment & terms of appointment	The Board of Directors at its meeting held on June 01, 2026 approved the appointment of M/s. LV & Associates, Practising Company Secretaries , as the Secretarial Auditor of the Company for a term of 5(five) consecutive financial years commencing from 2026-27 at such remuneration as may be mutually agreed upon.
3	Brief Profile	M/s LV & Associates , a Proprietorship Firm of CS Lokesh Vats , is registered with the Institute of Company Secretaries of India (ICSI) bearing Firm Registration No. S2024HR990100 and holds Peer Review Certificate No. 7174/2025 . CS Lokesh Vats holds Certificate of Practice No. 27455 and has experience in Secretarial Audits, Corporate Laws, SEBI Regulations, FEMA Compliances, Corporate Governance, Due Diligence, Secretarial Compliance Management, and allied advisory services.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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

**Appointment of ARB & Co., Chartered Accountants,
as Internal Auditors for the Financial Year 2026-27**

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026, are given below:

Sr. No.	Particulars	Disclosure
1	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of ARB & Co. (FRN: 031254N), Chartered Accountants , as the Internal Auditor of the Company.
2	Date of appointment & terms of appointment	The Board of Directors at its meeting held on June 01, 2026 approved the appointment of ARB & Co. (FRN: 031254N), Chartered Accountant , as the Secretarial Auditor of the Company for a term of 5(five) consecutive financial years commencing from 2026–27 at such remuneration as may be mutually agreed upon.
3	Brief Profile	M/s ARB & Co. , a Proprietorship Firm of Mr. Alok Sethi is registered with the Institute of Chartered Accountants of India (ICAI) bearing Firm Registration No. 031254N. Mr. Mr. Alok Sethi holds Certificate of Practice No. 538479 and has experience in Audit, Taxation and Internal Audit.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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