Reconciliation of Share Capital Audit Report

1.	For Quarter ended	June 30, 2026	
2.	ISIN	INE1E7Y01018	
3.	Face Value	₹ 10/- (Rupees Ten Only)	
4.	Name of the Company CIN	Value 360 Communications Limited (Formerly Known As "Value 360 Communications Private Limited") U22222DL2009PLC189466	
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	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**	16090008	100.00
12.	Held in dematerialized Form in CDSL	3799955	23.62
13.	Held in dematerialized Form in NSDL	12252535	76.15
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)**
Issued Capital Before IPO	1,22,60,808	Applied	NSE Emerge	Yes	Yes	NA

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Office (INDIA): No. 702, Bhoopalam Plaza, 2nd Floor, 5th Block, HMT Layout, Vidyaranyapura Main Road, Bangalore - 560097, Karnataka, INDIA.
Mobile : +91-94829 45047
E-mail : venkatesh@gbvenkatesh.in
Website : www.gbvenkatesh.in

Initial Public Offer (IPO)	42,54,000 Equity Shares out of which 4,24,800 Equity Shares were in offer for sale					
*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 NA
19.	Reference of previous Quarter with regard to excess dematerialized shares, if any	The company got listed on NSE Emerge on May 11, 2026, therefore, the requirement to submit data for previous quarter is not applicable.
20.	Has the company resolved the matter mentioned in point no.19 above in the current Quarter? If not, reasons, why?	NA
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 Address: 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**

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		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 company was listed on the NSE Emerge platform on May 11, 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: F013129H000965157

Date: July 29, 2026
Place: Bengaluru