

Date: 10th 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: Clarification on Disclosure dated June 01, 2026 regarding Appointment of Internal Auditor and Submission of Revised Annexure A.

Pursuant to the provisions of Regulation 30 (6) read with Schedule III of the Listing Regulations, please Pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we refer to our disclosure dated June 01, 2026 regarding the appointment of Internal Auditor for the Financial Year 2026-27.

We wish to inform that due to an inadvertent clerical error, the details pertaining to the Secretarial Auditor were mistakenly attached in Point 2 of Annexure A in the file uploaded on the NSE instead of the details relating to the Internal Auditor. The error was limited to the annexure attached with the disclosure and does not affect the appointment approved by the Board of Directors.

Accordingly, please find enclosed the revised Annexure A, with the changes highlighted in bold for ease of reference, containing the correct details of ARB & Co., Chartered Accountants, appointed as Internal Auditors of the Company for the Financial Year 2026-27. The appointment was duly approved by the Board of Directors at its meeting held on June 01, 2026.

We regret the inadvertent error and request you to take the enclosed revised Annexure A on record.

Thanking you
Yours Faithfully

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

Kunal Kishore
Chairman & Managing Director
DIN: 00634724

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

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: 07AADCV0015E12X

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: 27AADCV0015E12V

BANGALORE BRANCH

8/2 Novel Office Central, Yellappa
Chetty Layout, Ulsoor Road, Opposite
Conrad Hotel, Bangalore 560042, India
GSTIN/UIN: 29AADCV0015E12R

Annexure A

**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/I/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 Internal Auditor of the Company for the Financial Year 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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