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VALUE 360  
Managing Brand Equity

# VALUE 360 COMMUNICATIONS LIMITED

CORPORATE IDENTIFICATION NUMBER: U22222DL2009PLC189466

Our Company was incorporated as a private limited company under the name and style of 'Value 360 Communications Private Limited', under the Companies Act, 1956, pursuant to a certificate of incorporation dated April 17, 2009 having corporate identification number U22222DL2009PTC189466 issued by the Assistant Registrar of Companies, Delhi & Haryana. Subsequently, our Company was converted into a public limited company pursuant to a resolution passed by our Board of Directors in its meeting held on December 02, 2024, and by the Shareholders in an extraordinary general meeting held on December 27, 2024, and consequently the name of our Company was changed to 'Value 360 Communications Limited' and a fresh certificate of incorporation dated January 29, 2025 was issued by the Registrar of Companies, Central Processing Centre. The corporate identification number of our Company is U22222DL2009PLC189466. For change in registered office and other details please see 'Our History and Certain Corporate Matters' on page 179 of this Red Herring Prospectus.

Registered Office: 43A, Okhla Industrial Estate, Phase III, South Delhi, New Delhi, Delhi, India, 110020  
Corporate Office: NA. Website: www.value360india.com; E-Mail: Compliance@value360india.com; Telephone No: 011-46658888  
Company Secretary and Compliance Officer: Ms. Bhakti Sharma

"THE ISSUE IS BEING MADE IN ACCORDANCE WITH CHAPTER IX OF THE SEBI ICDR REGULATIONS (IPO OF SMALL AND MEDIUM ENTERPRISES) AND THE EQUITY SHARES ARE PROPOSED TO BE LISTED ON EMERGE PLATFORM OF NATIONAL STOCK EXCHANGE OF INDIA LIMITED (NSE EMERGE)."

## PROMOTERS OF OUR COMPANY: MR. KUNAL KISHORE, MR. GAURAV PATRA AND MRS. MANISHA CHAUDHARY

### BRIEF DESCRIPTION OF THE BUSINESS OF THE COMPANY

The Company's PR Communications vertical offers a comprehensive suite of strategic communication services, including Investor Relations, Crisis Communication, Reputation Management, Digital PR Solutions, and End-to-End Campaign Management. The vertical helps brands build credibility, manage stakeholder perception, and maintain a strong media presence.

### ATTENTION INVESTORS - CORRIGENDUM TO PROSPECTUS

This corrigendum ("Corrigendum") is with reference to the Prospectus dated May 07, 2026 ("Prospectus") filed by Value 360 Communications Limited ("Company") with the Registrar of Companies.

Investors are requested to note the following amendment in the Prospectus:

Amendment in the Chapter titled "Material Contracts and Documents for Inspection" on page 350 of the Prospectus:

The Date of Due Diligence Report issued by Mahima Khandelwal mentioned in point 10. of Material Document has been incorrectly stated in the Prospectus. The same shall be read as follows:

Material Documents:

Existing Disclosure: 10. Written consent dated July 25, 2025 from M/s. Mahima Khandelwal & Associates, & M/s. Tyagi Himani and Company, Practising Company Secretary to include their name as an independent practicing company secretary under Section 26 of the Companies Act, 2013 in this Prospectus and be named as an "expert" as defined under Section 2(38) of the Companies Act, 2013 in respect of their reports dated July 26, 2025 and February 28, 2026 and such consent has not been withdrawn until the filing of this Prospectus with the SEBI.

Revised Disclosure: 10. Written consent dated July 25, 2025 from M/s. Mahima Khandelwal & Associates, & M/s. Tyagi Himani and Company, Practising Company Secretary to include their name as an independent practicing company secretary under Section 26 of the Companies Act, 2013 in this Prospectus and be named as an "expert" as defined under Section 2(38) of the Companies Act, 2013 in respect of their reports dated July 25, 2025 and February 28, 2026 and such consent has not been withdrawn until the filing of this Prospectus with the SEBI.

Accordingly, the date mentioned in the Prospectus related to Due diligence Report issued by Mahima Khandelwal shall stand corrected to the revised date mentioned above.

This Corrigendum should be read in conjunction with the Prospectus, and all other terms and conditions of the Prospectus remain unchanged.

### BASIS OF ALLOTMENT

INITIAL PUBLIC ISSUE OF 42,54,000 EQUITY SHARES OF FACE VALUE OF ₹ 10/- EACH OF VALUE 360 COMMUNICATIONS LIMITED (FORMERLY KNOWN AS "VALUE 360 COMMUNICATIONS PRIVATE LIMITED"), ("VALUE360" OR THE "COMPANY" OR THE "ISSUER") FOR CASH AT A PRICE OF ₹ 98/- PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF ₹ 88/- PER EQUITY SHARE (THE "ISSUE PRICE") AGGREGATING TO ₹ 4,168.92 LAKHS (THE "ISSUE"), OF WHICH 2,13,600 EQUITY SHARES OF FACE VALUE OF ₹ 10/- EACH FOR CASH AT A PRICE OF ₹ 98/- PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF ₹ 88/- PER EQUITY SHARE AGGREGATING TO ₹ 209.33 LAKHS WILL BE RESERVED FOR SUBSCRIPTION BY MARKET MAKER TO THE ISSUE (THE "MARKET MAKER RESERVATION PORTION"). THE ISSUE LESS THE MARKET MAKER RESERVATION PORTION I.E. NET ISSUE OF 40,40,400 EQUITY SHARES OF FACE VALUE OF ₹ 10/- EACH AT A PRICE OF ₹ 98/- PER EQUITY SHARE INCLUDING A SHARE PREMIUM OF ₹ 88/- PER EQUITY SHARE AGGREGATING TO ₹ 3,959.59 LAKHS IS HEREINAFTER REFERRED TO AS THE "NET ISSUE". THE ISSUE AND THE NET ISSUE WILL CONSTITUTE 26.44% AND 25.11%, RESPECTIVELY, OF THE POST ISSUE PAID UP EQUITY SHARE CAPITAL OF OUR COMPANY.

DETAILS OF OFFER FOR SALE, SELLING SHAREHOLDER AND THEIR AVERAGE COST OF ACQUISITION

NAME OF SELLING SHAREHOLDER	TYPE	NUMBER OF EQUITY SHARE OFFERED	WEIGHTED AVERAGE COST OF ACQUISITION PER EQUITY SHARE
Mr. Gaurav Patra	Promoter Selling Shareholder	4,24,800 Equity Shares	₹ 10 Each

### BID/ISSUE PERIOD

BID/ISSUE OPENS ON: MONDAY, MAY 04, 2026 | BID/ISSUE CLOSURES ON: WEDNESDAY, MAY 06, 2026

FACE VALUE OF EQUITY SHARES IS RS 10.00 EACH AND ISSUE PRICE IS RS. 98.00 EACH  
THE ISSUE PRICE IS 9.8 TIMES OF THE FACE VALUE OF EQUITY SHARE

### RISK TO INVESTORS

For details refer to section titled "Risk Factors" on page 28 of the RHP.

- Our Company, Promoters, Subsidiaries, and Directors are currently involved in ongoing legal proceedings. Any unfavorable outcome in these proceedings could result in liabilities or penalties, which may negatively impact our business, financial performance, cash flows, and reputation.
- Our Company is highly dependency on Public Relations Service Segment for Revenue.
- Expansion into AI-led creative content production and media buying introduces significant operational, financial, and execution risks, including capital strain, integration challenges, potentially disrupting profitability and operational efficiency.
- The Valuation of proposed investment in India Interactive Pvt Ltd is based on future projections and assumptions under DCF method which if not realized may materially affect the accuracy of valuation and investment outcomes.
- We may not be able to effectively integrate the businesses we acquire, which may adversely affect our ability to achieve our growth and business objectives. In addition, acquisitions, including our recent acquisitions, involve numerous risks, any of which could harm our business, results of operations, cash flows and financial condition.
- We work with multiple clients from various locations, and delays or defaults in their payments could disrupt our cash flows. This may impact our working capital and profitability.
- The rapidly evolving digital marketing landscape exposes the Company to technological, regulatory, and consumer behavior risks, requiring constant adaptation and investment to remain competitive while managing rising compliance and operational costs.
- We do not own any of the properties from which we operate. If we are unable to renew our current leases or if we renew them on terms which are detrimental to our Company, we may suffer a disruption in our operations or increased relocating costs, or both, which could adversely affect our business, results of operations, cash flows and financial condition.
- Failures in IT systems and infrastructure supporting our system and operations could significantly disrupt our operations and have a material adverse effect on our business, results of operations, cash flows and financial condition.
- Though our tech-driven integrated business model provides the opportunity for clients to engage our synergistic services across verticals through integrating AI and automation, we may not be able to effectively cross-leverage our diverse offerings to clients due to a variety of reasons outside of our control. This may adversely affect our growth prospects.

### PROPOSED LISTING: MONDAY, MAY 11, 2026

The Issue was being made through the Book Building Process, in terms of Rule 19(2)(b)(i) of the Securities Contracts (Regulation) Rules, 1957, as amended ("SCRR") read with Regulation 253 of the SEBI ICDR Regulations, as amended, wherein not more than 2% of the Net Issue was available for allocation on a proportionate basis to Qualified Institutional Buyers ("QIBs", the "QIB Portion"). Further, not less than 29% of the Net Issue shall be available for allocation on a proportionate basis to Non-Institutional Bidders and not less than 69% of the Net Issue was made available for allocation to individual Bidders in accordance with the SEBI (ICDR) Regulations, subject to valid Bids being received at or above the Issue Price. All potential Bidders were required to mandatorily utilize the Application Supported by Blocked Amount ("ASBA") process providing details of their respective ASBA accounts, and UPI ID in case of RIBs using the UPI Mechanism, if applicable, in which the corresponding Bid Amounts was blocked by the SCSBs or by the Sponsor Bank under the UPI Mechanism, as the case may be, to the extent of respective Bid Amounts, Anchor Investors were not permitted to participate in the Issue through the ASBA process. We do not have an anchor investor for the issue. For details, see "Offer Procedure" beginning on page 310 of the Prospectus.

The investors are advised to refer to the Prospectus for the full text of the Disclaimer clause pertaining to NSE. For the purpose of this Offer, the designated Stock Exchange will be the National Stock Exchange of India Limited EMERGE platform.

### SUBSCRIPTION DETAILS

The issue received 2,733 applications for 92,55,600 equity shares (including market maker reservation portion) as per the Application data after considering invalid bids. Other than RC 1,225 Transaction declined by Investors, RC 476 Mandate not accepted by Investors and Withdrawal/Cancelled Bids reported by SCSB and technical rejections resulting in 1.16 times subscription (including reserved portion of market maker). The Details of the Applications received from various categories (before technical rejection) are as under:

The details of the Applications Received (After rejections):

Category	Number of Applications	Number of Shares	Reserved	No. of Times Subscription	Amount
Qualified Institutional Bidders	1	12,24,000	72,000	17.00	70,56,000
Non-Institutional Investors -Above Rs. 2Lakhs and Up to Rs.10 Lakhs	90	406,800	3,92,400	1.04	3,84,55,200
Non-Institutional Investors -Above Rs.10 Lakhs	55	10,45,200	7,84,800	1.33	7,69,10,400
Individual Investors	854	20,49,600	27,91,200	0.73	27,35,37,600
Market Maker	1	2,13,600	2,13,600	1.00	2,09,32,800
Total	1,001	49,39,200	42,54,000	1.16	41,68,92,000

### Final Demand

A summary of the final demand as per NSE as on the Bid/Issue Closing Date at different Bid Prices is as under:

Sl. No.	Bid Price	No. of Equity Shares	% of Total	Cumulative Total	Cumulative (%)
1	95	1,54,800	1.67	1,54,800	1.67
2	96	19,200	0.21	1,74,000	1.88
3	97	14,400	0.16	1,88,400	2.04
4	98	90,67,200	97.96	92,55,600	100.00
TOTAL		92,55,600	100.00		

The Basis of Allotment was finalized in consultation with the Designated Stock Exchange – NSE on Thursday, May 07, 2026.

1) Allocation on Individual Investor (After Technical Rejections): The Basis of Allotment to the Individual Investors, who have bid at cut-off Price or at or above the Issue Price of Rs. 98 per equity share, was finalized in consultation with NSE. The category was subscribed by 0.73 times i.e., for 20,49,600 Equity Shares. Total number of shares allotted in this category is 20,49,600 Equity Shares to 854 successful applicants. The category wise details of the Basis of Allotment are as under:

S. No.	No. of Shares applied for (Category wise)	Number of applications received	% to total	Total No. of Shares applied in each category	% to total	Total No. of Shares to be allotted in each category	Allocation per Applicant Before rounding off	After rounding off	Ratio of allottees to applicants	Serial Number of Qualifying applicants	Number of successful applicants (after rounding off)	% to total	Total No. of Shares allocated/ allotted	% to total	Surplus/ Deficit (7)-(14)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	2400	854	100.00	2049600	100.00	2791200	3268.38	2400	1	1	854	100.00	2049600	100.00	-741900
GRAND TOTAL	854	100	2049600	100	2791200						854	100	2049600	100	-741900

2) Allocation on Non-Institutional Investor (After Technical Rejections) Below 10 Lakhs: The Basis of Allotment to Other than Individual Investors, who have bid at Issue price of Rs. 98 per equity share or above, was finalized in consultation with NSE. The category was subscribed by 1.04 times i.e., for 4,06,800 Equity Shares. Total number of shares allotted in this category is 4,06,800 Equity Shares to 90 successful applicants. The category wise details of the Basis of Allotment are as under:

S. No.	No. of Shares applied for (Category wise)	Number of applications received	% to total	Total No. of Shares applied in each category	% to total	Total No. of Shares to be allotted in each category	Allocation per Applicant Before rounding off	After rounding off	Ratio of allottees to applicants	Serial Number of Qualifying applicants	Number of successful applicants (after rounding off)	% to total	Total No. of Shares allocated/ allotted	% to total	Surplus/ Deficit (7)-(14)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	3600	66	73.33	237600	58.41	364480	5522.12	3600	1	1	66	73.33	237600	58.41	-128860
2	4800	10	11.11	48000	11.80	73628	7362.80	4800	1	1	10	11.11	48000	11.80	-25628
3	6000	2	2.22	12000	2.95	18407	9203.50	6000	1	1	2	2.22	12000	2.95	-6407

S. No.	No. of Shares applied for (Category wise)	Number of applications received	% to total	Total No. of Shares applied in each category	% to total	Total No. of Shares to be allotted in each category	Allocation per Applicant Before rounding off	After rounding off	Ratio of allottees to applicants	Serial Number of Qualifying applicants	Number of successful applicants (after rounding off)	% to total	Total No. of Shares allocated/ allotted	% to total	Surplus/ Deficit (7)-(14)
4	7200	2	2.22	14400	3.54	22089	11044.50	7200	1	1	2	2.22	14400	3.54	-7689
5	8400	1	1.11	8400	2.06	12885	12885.00	8400	1	1	1	1.11	8400	2.06	-4485
6	9600	9	10.00	86400	21.24	132531	14725.67	9600	1	1	9	10.00	86400	21.24	-46131
GRAND TOTAL		90	100	406800	100	624000					90	100	406800	100	-217200

3) Allocation on Non-Institutional Investor (After Technical Rejections) Above 10 Lakhs: The Basis of Allotment to Other than Retail Individual Investors, who have bid at Issue price of Rs. 98 per equity share or above, was finalized in consultation with NSE. The category was subscribed by 1.33 times i.e., for 10,45,200 Equity Shares. Total number of shares allotted in this category is 10,45,200 Equity Shares to 55 successful applicants. The category wise details of the Basis of Allotment are as under:

S. No.	No. of Shares applied for (Category wise)	Number of applications received	% to total	Total No. of Shares applied in each category	% to total	Total No. of Shares to be allotted in each category	Allocation per Applicant Before rounding off	After rounding off	Ratio of allottees to applicants	Serial Number of Qualifying applicants	Number of successful applicants (after rounding off)	% to total	Total No. of Shares allocated/ allotted	% to total	Surplus/ Deficit (7)-(14)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	10800	50	90.91	540000	51.06	76592	15139.84	10800	1	1	50	90.91	540000	51.06	-21692
2	14400	1	1.82	14400	1.38	20186	20186.00	14400	1	1	1	1.82	14400	1.38	-5786
3	15600	2	3.64	31200	2.99	43737	21868.50	15600	1	1	2	3.64	31200	2.99	-12537
4	204000	1	1.82	204000	19.52	265975	265975.00	204000	1	1	1	1.82	204000	19.52	-81975
5	255000	1	1.82	255000	24.45	335310	335310.00	255000	1	1	1	1.82	255000	24.45	-102710
GRAND TOTAL		55	100	1045200	100	1465200					55	100	1045200	100	-420000

4) Allocation to QIBs (After Technical Rejections): The Basis of Allotment to QIBs, who have bid at Issue price of Rs. 98 per equity share or above, was finalized in consultation with NSE. The category was subscribed by 17.00 times i.e., for 12,24,000 Equity Shares. Total number of shares allotted in this category is 5,38,800 Equity Shares to 1 successful applicant. The category wise details of the Basis of Allotment are as under:

S. No.	No. of Shares applied for (Category wise)	Number of applications received	% to total	Total No. of Shares applied in each category	% to total	Proportionate shares available	Allocation per Applicant Before rounding off	After rounding off	Ratio of allottees to applicants	Serial Number of Qualifying applicants	Number of successful applicants (after rounding off)	% to total	Total No. of Shares allocated/ allotted	% to total	Surplus/ Deficit (7)-(14)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	1224000	1	100.00	1224000	100.00	538800	538800	538800	1	1	1	100.00	538800	100.00	0
GRAND TOTAL		1	100	1224000	100	538800					1	100	538800	100	0

5) Allocation to Market Maker (After Technical Rejections): The Basis of Allotment to Market Maker, who have bid at Issue price of Rs. 98 per equity share or above, was finalized in consultation with NSE. The category was subscribed by 1 time i.e., for 2,13,600 Equity Shares. Total number of shares allotted in this category is 213,600 Equity Shares to 1 successful applicant. The category wise details of the Basis of Allotment are as under:

S. No.	No. of Shares applied for (Category wise)	Number of applications received	% to total	Total No. of Shares applied in each category	% to total	Proportionate shares available	Allocation per Applicant Before rounding off	After rounding off	Ratio of allottees to applicants	Serial Number of Qualifying applicants	Number of successful applicants (after rounding off)	% to total	Total No. of Shares allocated/ allotted	% to total	Surplus/ Deficit (7)-(14)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	213600	1	100.00	213600	100.00	213600	213600	213600	1	1	1	100.00	213600	100.00	0
GRAND TOTAL		1	100	213600	100	213600					1	100	213600	100	0

The Board of Directors of the company at its meeting held on May 07, 2026, has approved the Basis of Allocation of Equity Shares as approved by the Designated Stock Exchange (NSE) and has authorised the corporate action for issue of Equity shares to various successful applicants. The CAN-cum-allotment advices and/or notices will forward to the Email Id's and address of the applicants as registered by the depositories/ as filed in the application form on or before May 07, 2026. Further the instructions to SCSB's for unblocking the amount will process on or prior to May 07, 2026. In case the same is not received within 10 days, investors may contact at the address given below: The Equity Shares allocated to the successful applicants are being credited to their beneficiary accounts subject to validation of the account details within the depositories concerned. The company is taking steps to get the Equity Shares admitted for trading on the NSE Emerge within Four working days from the date of the closure of the issue.

Note: All capitalized terms used and not defined herein shall have the respective meanings assigned to them in the Prospectus dated May 07, 2026 ("Prospectus") filed with the Registrar of Companies, Delhi.

### INVESTORS PLEASE NOTE

The details of the allotment made would also be hosted on the website of Registrar to the Offer, Kfin Technologies Limited at www.kfintech.com. All future correspondence in this regard may kindly be addressed to the Registrar to the Offer quoting full name of the First/ Sole applicants. Serial number of the Application Form, number of Equity Shares applied for and Bank Branch where the application had been lodged and payment details at the address of the Registrar given below.



KFin Technologies Limited

KFin Selenium, Tower B, Plot 31-32, Gachibowli, Financial District, Nanakarmguda, Hyderabad – 500032

Telephone: +91 40 6716 2222; Website: www.kfintech.com; Email ID: value360 ipo@kfintech.com

Investor Grievance ID: einward.ris@kfintech.com; Contact Person: Mr. M. Murali Krishna; SEBI Registration No.: INR0000000221

CIN: L72400TG2017PLC117649

For VALUE 360 COMMUNICATIONS LIMITED

Sd/-

Kunal Kishore

Chairman and Managing Director

DIN: 00634724

Date: May 08, 2026

Place: Delhi

THE LEVEL OF SUBSCRIPTION SHOULD NOT BE TAKEN TO BE INDICATIVE OF EITHER THE MARKET PRICE OF THE EQUITY SHARES ON LISTING OR THE BUSINESS PROSPECTS OF VALUE 360 COMMUNICATIONS LIMITED.

VALUE 360 COMMUNICATIONS LIMITED has filed a Prospectus dated May 07, 2026 with the ROC. The Prospectus shall be made available on the website of the SEBI at www.sebi.gov.in as well as on the website of the BRLM i.e., Horizon Management Private Limited at www.horizonmanagement.in, the website of the NSE at www.nseindia.com. Any potential investor should note that investment in equity shares involves a high degree of risk and for details relating to such risks, see "Risk Factors" on page 28 of the Red Herring Prospectus.

The Equity Shares issued in the Issue have not been and will not be registered under the U.S. Securities Act of 1933, as amended (the "Securities Act") or any state securities laws in the United States and may not be offered or sold within the United States or to, or for the account or benefit of U.S. persons" (as defined in Regulation S of the Securities Act), except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act. Accordingly, the Equity Shares will be offered and sold (i) within the United States only to persons reasonably believed to be "Qualified Institutional Buyers" (as defined in Rule 144A of the Securities Act) under Section 4(a) of the Securities Act and (ii) outside the United States in offshore transaction in reliance on Regulation S under the Securities Act and the applicable laws of the jurisdiction where those offer and sales occur. The Equity Shares have not been and will not be registered, listed or otherwise qualified in any other jurisdiction outside India and may not be offered or sold, and Application may not be made by persons in any such jurisdiction, except in compliance with the applicable laws of such jurisdiction.

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