Date: 12th November, 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),

Subject: 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. Thursday November 12, 2026, inter alia considered and approved the Unaudited Standalone and Consolidated Financial Results along with the Limited Review Reports issued by Raj K Sri & Co., Chartered Accountants, Statutory Auditors for the half year ended September 30, 2026, which have been duly reviewed and recommended by the Audit Committee.

The Board Meeting commenced at 04.00 p.m. (IST) and concluded at 04.11 p.m. (IST). The Unaudited Standalone and Consolidated Financial Results will also be made available on Company's website i.e. www.value360india.com.

We request you to kindly take the above on record.

Thanking you
Yours Faithfully

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

KUNAL KISHORE
Digitally signed by KUNAL KISHORE
Date: 2026.11.12 16:31:09 +05'30'

Kunal Kishore
Chairman & Managing Director
DIN: 00634724

Enclosed: Unaudited Standalone and Consolidated Financial Results along with Limited Review Reports for the half year ended September 30, 2026.

RAJ K. SRI & CO.
Chartered Accountants

202A, Arunachal Building, Barakhamba Road, New Delhi-110001
Tel.:011-41511319

Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results for the half Year ended 30th September, 2026 of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

AUDITORS' LIMITED REVIEW REPORT

To the Board of Directors of
Value 360 Communications Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Value 360 Communications Limited (hereinafter referred to as "the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"),** for the half year ended September 30, 2026 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

2. The Parent's Management is responsible for the preparation and fair presentation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Parents's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular No CIR/CFD/CMDl/44/2019 issued by the SEBI under Regulation 33(8) of Listing Regulations, as amended, to the extent applicable.



RAJ K. SRI & CO.
Chartered Accountants

202A, Arunachal Building, Barakhamba Road, New Delhi-110001
Tel.:011-41511319

4. The Statement includes unaudited interim financial results of the following subsidiary:

Sr. No.	Company Name	Relation	% of shareholding
1.	Popkorn PR Plus Communication Private Limited	Subsidiary	91.00
2.	Smartube Entertainment Private Limited	Subsidiary	99.99

5. Interim financial results of subsidiaries included in the Statement, whose interim financial results reflect total revenue from operations of Rs.963.24 lakh (including unbilled revenue) and 262 lakh (unbilled revenue), total Profit after tax of Rs. 126.78 lakh and Rs. 187.40 lakh for half year ended September 30, 2026 respectively, as considered in the unaudited consolidated financial results, have been reviewed by us and our report on the Statement, in so far as it relates to the amount and disclosures included in respect of these subsidiaries is based solely on the report furnished by us and our opinion is unmodified in respect of the same.

6. **Emphasis of Matter**
   We draw attention to the fact that the Company has recognized a loss of Rs. 85.69 lakhs during the period under review primarily on account of bad debts amounting to Rs.557.67 lakhs, arising from amounts receivable which have been considered unrecoverable and treated as bad debt. The said loss has been duly recognized in the Statement of Profit and Loss for the period ended September 30, 2026. Our conclusion is not modified in respect of this matter.

7. Based on the review conducted as outlined above, we have not identified any matters that would lead us to believe that the accompanying Statement of Unaudited Consolidated Financial Results, prepared in accordance with the applicable accounting standards and other recognized accounting practices, has failed to disclose the information required under Regulation 33 of the Listing Regulations including the prescribed manner of disclosure. Furthermore, we have not observed any material misstatements in the information provided.

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

Vivek Kumar
Partner
M. No. 528140
UDIN:26528140UHXYIR5837
Date:12-11-2026 Place: Delhi

VALUE 360 COMMUNICATIONS LIMITED

(Formerly known as "Value 360 Communications Private Limited")
CIN: L22222DL2009PLC189466
43A, Okhla Industrial Estate, Phase-III, New Delhi-110020
Tel: 011-46658888; Website: www.value360india.com; E-mail: shareholders@value360india.com

STATEMENT OF CONSOLIDATED ASSETS & LIABILITIES AS ON SEPTEMBER 30, 2026

(Rs. in Lakhs)

PARTICULARS	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
A) EQUITY AND LIABILITIES		
1. Shareholders' Funds		
(a) Share Capital	1,609.00	1,226.08
(b) Reserves & Surplus	5,283.19	2,541.60
Total Shareholders' Funds	**6,892.19**	**3,767.68**
Minority Interest	**57.06**	**45.63**
2. Non Current Liabilities		
(a) Long Term Borrowings	900.03	937.39
(b) Deferred Tax Liabilities (Net)		
(c) Other Long Term Liabilities		
(d) Long Term Provisions	246.07	220.55
Total Non Current Liabilities	**1,146.10**	**1,157.94**
3. Current Liabilities		
(a) Short Term Borrowings	1,188.06	964.67
(b) Trade Payables		
(i) Total Outstanding Dues of Micro and small enterprises	127.31	179.05
(ii) Total Outstanding Dues of Creditors other than Micro and small enterprises	365.67	351.57
(c) Other Current Liabilities	581.85	724.24
(d) Short Term Provisions	640.05	521.59
Total Current Liabilities	**2,902.94**	**2,741.12**
Total Equity & Liabilities	**10,998.29**	**7,712.37**
B) ASSETS		
1. Non Current Assets		
(a) Property, Plant and Equipment and Intangible Assets		
i) Property, Plant and Equipment	302.88	224.97
ii) Intangible Assets	63.24	49.35
iii) Goodwill	256.83	256.83
iv) Capital Work in progress		
v) Intangible Assets Under Development	2,230.69	1,995.65
(b) Non-Current Investment	464.13	264.17
(c) Deferred Tax Assets (Net)	258.11	124.36
(d) Long Term Loans and Advances	594.20	473.89
(e) Other Non Current Assets	270.68	210.81
Total Non Current Assets	**4,440.76**	**3,600.03**
2. Current Assets		
(a) Current Investment		
(b) Inventories		
(c) Trade Receivables	3,108.72	3,068.76
(d) Cash and Cash equivalents	1,494.05	219.88
(e) Short-Term Loans and Advances		
(f) Other Current Assets	1,954.76	823.70
Total Current Assets	**6,557.53**	**4,112.34**
Total Assets	**10,998.29**	**7,712.37**

As per our report of even date
For Raj K. Sri & Co.
Chartered Accountants
FRN: 014141N

Vivek Kumar
(Partner)
M.No.: 528140
UDIN: 26528140UHXYIR5837
Date: 12.11.2026
Place: Delhi

For and on behalf of Board of Directors
Value 360 Communications Limited
(Formerly known as "Value 360 Communications Private Limited")

Kunal Kishore
Chairman and Managing Director
DIN: 00634724

Date: 12.11.2026
Place: Lucknow

VALUE 360 COMMUNICATIONS LIMITED

(Formerly known as "Value 360 Communications Private Limited")
CIN: L22222DL2009PLC189466
43A, Okhla Industrial Estate, Phase-III, New Delhi-110020
Tel: 011-46658888; Website: www.value360india.com; E-mail: shareholders@value360india.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE PERIOD ENDED ON SEPTEMBER 30, 2026

(Rs. in Lakhs)

Sr. No.	PARTICULARS	Half Year Ended			Year Ended
		30.09.2026	31.03.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	**Income**				
	a) Revenue from operations	5,348.47	3,583.85	3,312.16	6,896.01
	b) Other income	39.17	20.31	22.88	43.19
	Total income	**5,387.64**	**3,604.16**	**3,335.04**	**6,939.20**
II	**Expenses**				
	(a) Cost of Service	1,785.61	494.30	302.39	796.69
	(b) Employee benefits expense	1,811.38	1,626.11	1,527.74	3,153.85
	(c) Finance costs	173.63	157.57	236.74	394.31
	(d) Depreciation and amortisation expense	56.34	60.86	51.96	112.82
	(e) Other expenses	1,679.09	587.53	484.59	1,072.12
	Total Expenses	**5,506.05**	**2,926.37**	**2,603.42**	**5,529.79**
III	**Profit before extraordinary items and tax (I-II)**	**(118.41)**	**677.79**	**731.62**	**1,409.41**
IV	Prior Period Expenses/(Income)	-	2.25	-	2.25
V	**Profit before tax (III-IV)**	**(118.41)**	**675.54**	**731.62**	**1,407.16**
VI	**Tax expenses:-**				
	Current Tax	101.03	173.47	249.21	422.68
	Deferred tax	(133.75)	7.51	(20.57)	(13.06)
	Prior Period Taxes	-	(4.45)	-	(4.45)
	Total Tax Exp.	**(32.72)**	**176.53**	**228.64**	**405.17**
VII	**Total profit (loss) for period (V-VI)**	**(85.69)**	**499.01**	**502.98**	**1,001.99**
VIII	Share of Profit/(loss) from Associates	-	-	-	-
	Total profit (loss) for period (VII+VIII)	**(85.69)**	**499.01**	**502.98**	**1,001.99**
VIII	**Attributable to:**				
	Parent	(97.12)	502.49	487.85	990.34
	Minority	11.43	(3.48)	15.13	11.65
IX	**Details of equity share capital**				
	Paid-up equity share capital	1,609.00	1,226.08	1,226.08	1,226.08
	Face value of equity share capital	10	10	10	10
X	**Details of debt securities**				
	Reserves excluding revaluation reserve	5,283.19	2,541.60	2,723.11	2,541.60
XI	**Earnings per share**				
	Basic earnings/ (loss) per share	(1.26)	4.12	4.03	8.12
	Diluted earnings /(loss) per share	(1.26)	4.12	4.03	8.12
XII	Debt Equity Ratio	0.18	0.40		0.40
XIII	Debt Service Coverage Ratio	0.18			(4.38)
XIV	Interest Service Coverage Ratio	0.32			3.54
XV	Disclosure of notes on financial results				

Notes:

1 The above Unaudited Consolidated Financial Results for the half year ended on September 30, 2026, reviewed by statutory auditors, have been reviewed by Audit Committee and Board of Directors in their respective meetings held on November 12, 2026. Further, the review of unaudited consolidated financial results for the half year ended on September 30, 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 statements include the financial information of Value 360 Communications Limited ("Holding Company") and Popkorn PR Plus Communication Private Limited, Smartube Entertainment Private Limited ("Subsidiary Companies").

2 Figures for the previous periods have been regrouped/reclassified, wherever necessary, to conform to the current period classification.

3 The financial statements have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP), under the historical cost convention, on an accrual basis and on a going concern basis. They comply, in all material respects, with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Accounting Standards) Rules, 2021, as amended from time to time, and other relevant provisions of the Companies Act, 2013.





4 The figures of the Half year ended are unaudited and reviewed by Statutory Auditors. During the period, the Company undertook an Initial Public Offering (IPO) comprising a Fresh Issue of 38,29,200 equity shares of face value of Rs. 10/- each at an issue price of Rs. 98/- per equity share (including a share premium of Rs. 88/- per equity share), aggregating to Rs. 3,752.62 Lakhs, and an Offer for Sale of 4,24,800 equity shares by the existing shareholders. The equity shares of the Company were listed on the NSE Emerge Platform on May 11, 2026.

5 During the period, the Group undertook a comprehensive review of its long outstanding trade receivables, particularly balances outstanding for more than three years. Based on the assessment of their recoverability, the Group has written off trade receivables aggregating to Rs. 576.90 lakh, comprising Rs. 557.67 lakh pertaining to Value 360 Communications Limited and Rs. 19.23 lakh pertaining to its subsidiary, Popkorn PR Plus Communication Private Limited, which were considered no longer recoverable.

The write-off has been recognised as an expense in the Consolidated Statement of Profit and Loss for the period. This exercise was undertaken as part of the Group's efforts to rationalise its receivables position and ensure that the financial statements reflect a prudent assessment of recoverable trade receivables.

The Holding Company and its subsidiary companies will, however, continue its efforts to recover these amounts from the respective clients. Any amounts recovered against the receivables written off will be recognised as income in the Consolidated Statement of Profit and Loss in the period in which such recovery is made.

6 The company has utilised proceeds From IPO as per the objects stated in the prospectus as details below:

Object of the issue	Allocated amount (₹ in lakhs)	Funds Utilized (₹ in lakhs)	Pending to be utilized (₹ in lakhs)	Remarks, if any
Funding the working capital requirements towards enabling the strategic growth initiatives of the company and its subsidiaries	1,270.60	1,061.89	208.71	Note No. 1
Funding the capital expenditure towards infrastructure and cutting-edge technology for expansion into content production verticals	465.00	161.36	303.64	Note No. 2
Prepayment or repayment of all or a portion of certain outstanding borrowings availed by our Company	450.00	450.00	-	Note No. 3
Funding investment in influencer marketing platform, ClanConnect and expanding ownership to fulfil potential acquisition in the near future	700.00	200.00	500.00	-
General Corporate Purposes	304.12	-	304.12	-

Note 1: Considering the Company's expansion plans, the unutilized funds of Rs. 208.71 will be utilised in due course.

Note 2: The Company had originally envisaged capital expenditure towards the Bangalore office infrastructure and tools and equipment for content production. However, the Company has opted for a co-working space in Bangalore instead of leased office premises, resulting in lower capital expenditure than originally budgeted. Further, with the adoption of AI-led technology for creative content creation, the requirement for certain tools and equipment originally envisaged has been reassessed and such expenditure may no longer be necessary. This has resulted in lower capital expenditure than originally budgeted.

Note 3: As envisaged in the Prospectus, instead of prepaying the Loan Against Property (LAP), which carried a relatively lower rate of interest, the Company prioritised the repayment and closure of unsecured loans carrying significantly higher interest rates. This decision has helped reduce the Company's overall interest cost, improve margins and enhance profitability, thereby acting in the best interests of the Company and its shareholders.

7 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 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.

As per our report of even date
For Raj K. Sri & Co.
Chartered Accountants
FRN: 014141N

Vivek Kumar
(Partner)
M.No.: 528140
UDIN: 26528140UHXYIR5837
Date: 12.11.2026
Place: Delhi

For and on behalf of Board of Directors
Value 360 Communications Limited
(Formerly known as "Value 360 Communications Private Limited")

Kunal Kishore
Chairman and Managing Director
DIN: 00634724

Date: 12.11.2026
Place: Lucknow

VALUE 360 COMMUNICATIONS LIMITED

(Formerly known as "Value 360 Communications Private Limited")
CIN: L22222DL2009PLC189466
43A, Okhla Industrial Estate, Phase-III, New Delhi-110020
Tel: 011-46658888; Website: www.value360india.com; E-mail: shareholders@value360india.com

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2026

(Rs. in Lakhs)

PARTICULARS		For the period ended	
		30.09.2026	31.03.2026
		(Unaudited)	(Audited)
A) Cash Flow From Operating Activities :			
Net Profit before tax as per Statement of Profit & Loss		**(118.41)**	**1,409.41**
Adjustment for :			
Add:			
Depreciation, amortization and Impairment Expenses		56.34	112.81
Finance Cost		173.63	394.31
Loss on Sale of Fixed Assets		0.04	
Gratuity & Leave Encashment expenses		42.95	(26.23)
		272.96	**480.89**
Less:			
Interest Income		38.89	33.42
Prior Period Expenses			1.40
		38.89	**34.82**
Operating profit before working capital changes		**115.66**	**1,855.48**
Changes in Working Capital			
(Increase)/Decrease in Trade Receivables		(39.96)	(1,270.50)
(Increase)/Decrease in Other Current assets		(956.19)	(160.21)
Increase/(Decrease) in Trade Payables		(37.65)	238.18
Increase/(Decrease) in Other Current Liabilities		(142.40)	(29.04)
Cash generated from operations		**(1,060.54)**	**633.91**
Less:- Income Taxes paid		174.87	119.78
Net cash flow from operating activities	**A**	**(1,235.41)**	**514.13**
B) Cash Flow From Investing Activities :			
(Purchase) of Property, Plant & Equipment		(118.77)	(66.41)
Sale of Property, Plant & Equipment		2.10	
Purchase of Intangible Assets		(31.50)	(35.00)
Intangible Assets Under Development		(235.04)	(1,087.04)
(Payment)/Receipts of Long Term Loans & Advances		(120.31)	(328.65)
(Increase)/Decrease of Non-Current Investments		(199.97)	-
(Increase)/Decrease of other non current assets		(59.86)	(67.42)
Interest Income		38.89	33.42
Net cash flow from investing activities	**B**	**(724.46)**	**(1,551.10)**
C) Cash Flow From Financing Activities :			
Issue of share Capital at premium		3,752.62	357.00
Share Issue Expenses		(530.99)	(35.92)
IPO Related Expenses		-	(56.87)
Increase/(Decrease) in Long Term Borrowings		(37.35)	541.50
Increase/(Decrease) in Short Term Borrowings		223.39	292.28
Finance Cost		(173.63)	(394.31)
Net cash flow from financing activities	**C**	**3,234.04**	**703.68**
Net Increase/(Decrease) In Cash & Cash Equivalents	**(A+B+C)**	**1,274.17**	**(333.29)**
Cash equivalents at the beginning of the year		219.88	553.17
Cash equivalents at the end of the year		**1,494.05**	**219.88**

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	30.09.2026	31.03.2026
Component of Cash and Cash equivalents		
Cash on hand	128.00	99.32
Balance With banks	66.05	120.56
Fixed Deposits	1,300.00	
Total Cash and Cash Equivalent	**1,494.05**	**219.88**

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.

As per our report of even date
For Raj K. Sri & Co.
Chartered Accountants
FRN: 014141N

Vivek Kumar
(Partner)
M.No.: 528140
UDIN: 26528140UHXYIR5837
Date: 12.11.2026
Place: Delhi

For and on behalf of Board of Directors
Value 360 Communications Limited
(Formerly known as "Value 360 Communications Private Limited")

Kunal Kishore
Chairman and Managing Director
DIN: 00634724

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Tel: 011-46658888; Website: www.value360india.com; E-mail: shareholders@value360india.com

CONSOLIDATED KEY FINANCIAL RATIOS

Ratios	Working	30.09.2026	31.03.2026
(a) Current ratio	Current Asset	6,557.53	4,112.34
	Current Liabilities	2,902.94	2,741.12
		2.26	**1.50**
(b) Debt-Equity Ratio	Total Debts	1,263.17	1,503.61
	Equity	6,892.19	3,767.68
		0.18	**0.40**
(c) Debt Service Coverage Ratio	Profit After Tax + Interest on Debt	72.88	1,364.83
	Interest on Debt + Principal repayments (net of refinancing) made during the year for long term borrowings	399.00	(311.89)
		0.18	**(4.38)**
(d) Return on Equity Ratio	Profit after Tax	(85.69)	1,001.99
	Average Shareholder's Equity	5,329.94	3,140.41
		(1.61%)	**31.91%**
(e) Inventory turnover ratio	Total Turnover	NA	NA
	Average Inventories	NA	NA
		NA	**NA**
(f) Trade receivables turnover ratio	Total Turnover	5,348.47	6,896.01
	Average Account Receivable	3,088.74	2,433.51
		1.73	**2.83**
(g) Trade payables turnover ratio	Cost of service	1,785.61	796.69
	Average Account Payable	511.80	411.53
		3.49	**1.94**
(h) Net capital turnover ratio	Total Turnover	5,348.47	6,896.01
	Average Working Capital	4,340.20	1,915.51
		1.23	**3.60**
(i) Net profit ratio	Net Profit	(85.69)	1,001.99
	Total Turnover	5,348.47	6,896.01
		(1.60%)	**14.53%**
(j) Return on Capital employed	Profit Before Tax + Finance Cost	55.23	1,801.46
	Average Capital Employed	6,533.30	6,571.02
		0.85%	**27.42%**
(k) Return on Investments*	Return on Investments	NA	NA
	Average Investments	NA	NA
		NA	**NA**
(l) Interest Service Coverage Ratio	Profit Before Tax + Finance Cost	55.23	1,396.30
	Finance Cost	173.63	394.31
		0.32	**3.54**

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 Limited Review Report on Unaudited Standalone Half Yearly financial results for the period ended on 30th September, 2026 of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

AUDITORS' LIMITED REVIEW REPORT

To the Board of Directors of
Value 360 Communications Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Value 360 Communications Limited** ("the Company") for the half year ended September 30, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

2. The Company's Management is responsible for the preparation and fair presentation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular No CIR/CFD/CMDl/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations as amended, to the extent applicable.



RAJ K. SRI & CO.
Chartered Accountants

202A, Arunachal Building, Barakhamba Road, New Delhi-110001
Tel.:011-41511319

4. **Emphasis of Matter**
   We draw attention to the fact that the Company has recognized a loss of Rs. 399.86 lacs during the period under review primarily on account of bad debts amounting to Rs.557.67 lakhs, arising from amounts receivable which have been considered unrecoverable and treated as bad debt. The said loss has been duly recognized in the Statement of Profit and Loss for the period ended 30th September, 2026. Our conclusion is not modified in respect of this matter.

5. Based on the review conducted as outlined above, we have not identified any matters that would lead us to believe that the accompanying Statement of Unaudited Standalone Financial Results, prepared in accordance with the applicable accounting standards and other recognized accounting practices, has failed to disclose the information required under Regulation 33 of the Listing Regulations including the prescribed manner of disclosure. Furthermore, we have not observed any material misstatements in the information provided.

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

Vivek Kumar
Partner
M. No. 528140
UDIN:26528140HUIGQA5625
Date: 12-11-2026
Place: Delhi

VALUE 360 COMMUNICATIONS LIMITED

(Formerly known as "Value 360 Communications Private Limited")
CIN: L22222DL2009PLC189466
43A, Okhla Industrial Estate, Phase-III, New Delhi-110020
Tel: 011-46658888; Website: www.value360india.com; E-mail: shareholders@value360india.com

STANDALONE STATEMENT OF ASSETS & LIABILITIES AS ON SEPTEMBER 30, 2026

(Rs. in Lakhs)

PARTICULARS	As at 30.09.2026 (Unaudited)	As at 31.03.2026 (Audited)
A) EQUITY AND LIABILITIES		
1. Shareholders' Funds		
(a) Share Capital	1,609.00	1,226.08
(b) Reserves & Surplus	4,763.87	2,325.03
Total Shareholders' Funds	**6,372.87**	**3,551.11**
2. Non Current Liabilities		
(a) Long Term Borrowings	642.81	1,025.66
(b) Deferred Tax Liabilities (Net)		
(c) Other Long Term Liabilities		
(d) Long Term Provisions	216.70	193.14
Total Non Current Liabilities	**859.51**	**1,218.80**
3. Current Liabilities		
(a) Short Term Borrowings	1,018.86	788.39
(b) Trade Payables		
(i) Total Outstanding Dues of Micro and small enterprises	108.06	145.11
(ii) Total Outstanding Dues of Creditors other than Micro and small enterprises	353.62	331.29
(c) Other Current Liabilities	494.39	672.70
(d) Short Term Provisions	475.69	460.09
Total Current Liabilities	**2,450.62**	**2,397.58**
Total Equity & Liabilities	**9,683.00**	**7,167.49**
B) ASSETS		
1. Non Current Assets		
(a) Property, Plant and Equipment and Intangible Assets		
i) Property, Plant and Equipment	279.93	203.20
ii) Intangible Assets		
iii) Capital Work in progress		
iv) Intangible Assets Under Development	1,970.69	1,735.65
(b) Non-Current Investment	515.25	315.29
(c) Deferred Tax Assets (Net)	241.52	110.41
(d) Long Term Loans and Advances	1,018.15	879.83
(e) Other Non Current Assets	250.56	190.69
Total Non Current Assets	**4,276.10**	**3,435.07**
2. Current Assets		
(a) Current Investment		
(b) Inventories		
(c) Trade Receivables	2,315.99	2,874.29
(d) Cash and Cash equivalents	1,438.32	148.57
(e) Short-Term Loans and Advances		
(f) Other Current Assets	1,652.59	709.56
Total Current Assets	**5,406.90**	**3,732.42**
Total Assets	**9,683.00**	**7,167.49**

As per our report of even date
For Raj K. Sri & Co.
Chartered Accountants
FRN: 014141N

Vivek Kumar
(Partner)
M.No.: 528140
UDIN: 26528140HUIGQA5625
Date: 12.11.2026
Place: Delhi

For and on behalf of Board of Directors
Value 360 Communications Limited
(Formerly known as "Value 360 Communications Private Limited")

Kunal Kishore
Chairman and Managing Director
DIN: 00634724

Date: 12.11.2026
Place: Lucknow

VALUE 360 COMMUNICATIONS LIMITED

(Formerly known as "Value 360 Communications Private Limited")
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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2026

(Rs. in Lakhs)

Sr. No.	PARTICULARS	Half Year Ended			Year Ended
		30.09.2026	31.03.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		{1}	{3}	{2}	{4}
I	**Income**				
	a) Revenue from operations	4,479.53	3,365.97	2,879.96	6,245.93
	b) Other income	55.56	36.02	37.64	73.66
	Total income	**4,535.09**	**3,401.99**	**2,917.60**	**6,319.59**
II	**Expenses**				
	(a) Cost of services	1,710.17	476.90	278.81	755.71
	(b) Employee benefits expense	1,640.67	1,480.03	1,401.45	2,881.48
	(c) Finance costs	136.73	243.43	117.99	361.42
	(d) Depreciation and amortisation expense	34.98	45.09	38.23	83.32
	(e) Other expenses	1,543.51	533.70	448.41	982.11
	Total Expenses	**5,066.06**	**2,779.15**	**2,284.89**	**5,064.04**
III	**Profit before extraordinary items and tax (I-II)**	**(530.97)**	**622.84**	**632.71**	**1,255.55**
IV	Prior Period Expenses/(Income)		(104.37)	105.77	1.40
V	**Profit before tax (III-IV)**	**(530.97)**	**727.21**	**526.94**	**1,254.15**
VI	**Tax expenses:-**				
	Current Tax		177.61	189.02	366.63
	Deferred tax	(131.11)	6.09	(14.59)	(8.50)
	Prior Period Taxes		(4.45)	-	(4.45)
	Total Tax Exp.	**(131.11)**	**179.25**	**174.43**	**353.68**
VII	**Total profit (loss) for period (V-VI)**	**(399.86)**	**547.96**	**352.51**	**900.47**
VIII	**Details of equity share capital**				
	Paid-up equity share capital	1,609.00	1,226.08	1,226.08	1,226.08
	Face value of equity share capital	10	10	10	10
IX	**Details of debt securities**				
	Reserves excluding revaluation reserve	4,763.87	2,325.03	1,782.04	2,325.03
X	**Earnings per share**				
	Basic earnings/ (loss) per share	(5.21)	4.50	2.91	7.39
	Diluted earnings /(loss) per share	(5.21)	4.50	2.91	7.39
XI	Debt Equity Ratio	0.13	0.40		0.40
XII	Debt Service Coverage Ratio*	(0.40)			(4.73)
XIII	Interest Service Coverage Ratio*	(2.88)			3.49
XIV	Disclosure of notes on financial results				

Notes:

1 The above unaudited standalone financial results for the half year ended on September 30, 2026, reviewed by statutory auditors, have been reviewed by Audit Committee and Board of Directors in their respective meetings held on November 12, 2026 in compliance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. The statutory auditor have expressed an unmodified limited review report on the aforesaid results.

2 Figures for the previous periods have been regrouped/reclassified, wherever necessary, to conform to the current period classification.

3 The financial statements have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP), under the historical cost convention, on an accrual basis and on a going concern basis. They comply, in all material respects, with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Accounting Standards) Rules, 2021, as amended from time to time, and other relevant provisions of the Companies Act, 2013

4 The figures for the half year ended on 30.09.2026 are unaudited and reviewed by Statutory Auditors. During the period, the Company undertook an Initial Public Offering (IPO) comprising a Fresh Issue of 38,29,200 equity shares of face value of Rs. 10/- each at an issue price of Rs. 98/- per equity share (including a share premium of Rs. 88/- per equity share), aggregating to Rs. 3,752.62 Lakhs, and an Offer for Sale of 4,24,800 equity shares by the existing shareholders. The equity shares of the Company were listed on the NSE Emerge Platform on May 11, 2026.

5 During the period, the Company undertook a comprehensive review of its long outstanding trade receivables, particularly balances outstanding for more than three years. Based on the assessment of their recoverability, the Company has written off trade receivables aggregating to Rs. 557.67 lakh, which were considered no longer recoverable.

The write-off has been recognised as an expense in the Statement of Profit and Loss for the period. This exercise was undertaken as part of the Company's efforts to rationalise its receivables position and ensure that the financial statements reflect a prudent assessment of recoverable trade receivables.

The Company will, however, continue its efforts to recover these amounts from the respective clients. Any amounts recovered against the receivables written off will be recognised as income in the Statement of Profit and Loss in the period in which such recovery is made.

6 The company has utilised proceeds From IPO as per the Objects stated in the prospectus as details below:

Object of the issue	**Allocated amount (₹ in lakhs)**	**Funds Utilized (₹ in lakhs)**	**Pending to be utilized (₹ in lakhs)**	**Remarks, if any**
Funding the working capital requirements towards enabling the strategic growth initiatives of the company and its subsidiaries	1,270.60	1,061.89	208.71	Note No. 1
Funding the capital expenditure towards infrastructure and cutting-edge technology for expansion into content production verticals	465.00	161.36	303.64	Note No. 2
Prepayment or repayment of all or a portion of certain outstanding borrowings availed by our Company	450.00	450.00	-	Note No. 3
Funding investment in influencer marketing platform, ClanConnect and expanding ownership to fulfil potential acquisition in the near future	700.00	200.00	500.00	-
General Corporate Purposes	304.12	-	304.12	-

Note 1: Considering the Company's expansion plans, the unutilized funds of Rs. 208.71 will be utilised in due course.

Note 2: The Company had originally envisaged capital expenditure towards the Bangalore office infrastructure and tools and equipment for content production. However, the Company has opted for a co-working space in Bangalore instead of leased office premises, resulting in lower capital expenditure than originally budgeted. Further, with the adoption of AI-led technology for creative content creation, the requirement for certain tools and equipment originally envisaged has been reassessed and such expenditure may no longer be necessary. This has resulted in lower capital expenditure than originally budgeted.

Note 3: As envisaged in the Prospectus, instead of prepaying the Loan Against Property (LAP), which carried a relatively lower rate of interest, the Company prioritised the repayment and closure of unsecured loans carrying significantly higher interest rates. This decision has helped reduce the Company's overall interest cost, improve margins and enhance profitability, thereby acting in the best interests of the Company and its shareholders.

7 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 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.

As per our report of even date
For Raj K. Sri & Co.
Chartered Accountants
FRN: 014141N

Vivek Kumar
(Partner)
M.No.: 528140
UDIN: 26528140HUIGQA5625
Date: 12.11.2026
Place: Delhi

For and on behalf of Board of Directors
Value 360 Communications Limited
(Formerly known as "Value 360 Communications Private Limited")

Kunal Kishore
Chairman and Managing Director
DIN: 00634724

Date: 12.11.2026
Place: Lucknow

VALUE 360 COMMUNICATIONS LIMITED

(Formerly known as "Value 360 Communications Private Limited")
CIN: L22222DL2009PLC189466
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STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2026

(Rs. in Lakhs)

PARTICULARS		For the period ended	
		30.09.2026	31.03.2026
		(Unaudited)	(Audited)
A) Cash Flow From Operating Activities :			
Net Profit before tax as per Statement of Profit & Loss		**(530.97)**	**1,255.55**
Adjustment for :			
Add:			
Depreciation, amortization and Impairment Expenses		34.98	83.32
Finance Cost		121.87	340.03
Loss on Sale of Fixed Assets		0.04	
Non Cash Expenses		39.16	
		196.05	**423.35**
Less:			
Interest Income		55.46	63.91
Non Cash Income		-	30.40
Prior Period Expenses		-	1.40
		55.46	**95.71**
Operating profit before working capital changes		**(390.38)**	**1,583.19**
Changes in Working Capital			
(Increase)/Decrease in Trade Receivables		558.30	(1,207.82)
(Increase)/Decrease in Long Term Loans & Advances		(138.32)	(382.93)
(Increase)/Decrease in Other Current assets		(792.55)	(159.78)
Increase/(Decrease) in Trade Payables		(14.72)	212.35
Increase/(Decrease) in Other Current Liabilities		(178.31)	12.14
Cash generated from operations		**(955.98)**	**57.15**
Less:- Income Taxes paid		150.48	78.78
Net cash flow from operating activities	**A**	**(1,106.46)**	**(21.63)**
B) Cash Flow From Investing Activities :			
Purchase of Property, Plant & Equipment		(113.84)	(45.12)
Sale of Property, Plant & Equipment		2.10	
Intangible Assets Under Development		(235.04)	(827.04)
(Increase)/Decrease Other Non Current Assets		(59.86)	(66.20)
(Increase)/Decrease in Non Current Investments		(199.97)	-
Interest Income		55.46	63.91
Net cash flow from investing activities	**B**	**(551.15)**	**(874.45)**
C) Cash Flow From Financing Activities :			
Issue of share Capital (Including Premium)		3,752.62	357.00
Share Issue Expenses		(530.99)	(35.92)
IPO Related Expenses		-	(56.87)
Increase/(Decrease) in Short Term Borrowings		230.46	228.92
Increase/(Decrease) in Long Term Borrowings		(382.85)	532.33
Finance Cost		(121.87)	(340.03)
Net cash flow from financing activities	**C**	**2,947.37**	**685.43**
Net Increase/(Decrease) In Cash & Cash Equivalents	**(A+B+C)**	**1,289.76**	**(210.65)**
Cash equivalents at the beginning of the year		148.57	359.22
Cash equivalents at the end of the year		**1,438.33**	**148.57**

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	30.09.2026	31.03.2026
Component of Cash and Cash equivalents		
Cash on hand	76.02	76.37
Balance With banks	62.31	72.20
Fixed Deposits	1,300.00	
Total Cash and Cash Equivalent	**1,438.33**	**148.57**

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.

As per our report of even date
For Raj K. Sri & Co.
Chartered Accountants
FRN: 014141N

Vivek Kumar
(Partner)
M.No.: 528140
UDIN: 26528140HUIGQA5625
Date: 12.11.2026
Place: Delhi

For and on behalf of Board of Directors
Value 360 Communications Limited
(Formerly known as "Value 360 Communications Private Limited")

Kunal Kishore
Chairman and Managing Director
DIN: 00634724

Date: 12.11.2026
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STANDALONE KEY FINANCIAL RATIOS

Ratios	Working	30.09.2026	31.03.2026
(a) Current ratio	Current Asset	5,406.90	3,732.42
	Current Liabilities	2,450.62	2,397.58
		2.21	**1.56**
(b) Debt-Equity Ratio	Long Term Debts	836.74	1,415.60
	Equity	6,372.87	3,511.11
		0.13	**0.40**
(c) Debt Service Coverage Ratio	Profit After Tax + Interest on Debt	(277.99)	1,240.49
	Interest on Debt + Principal repayments (net of refinancing) made during the year for long term borrowings	700.73	(262.17)
		(0.40)	**(4.73)**
(d) Return on Equity Ratio	Profit after Tax	(399.86)	900.46
	Average Shareholder's Equity	4,961.99	2,968.78
		(8.06%)	**30.33%**
(e) Inventory turnover ratio	Total Turnover	NA	NA
	Average Inventories	NA	NA
		NA	**NA**
(f) Trade receivables turnover ratio	Total Turnover	4,479.54	6,245.93
	Average Account Receivable	2,595.14	2,270.38
		1.73	**2.75**
(g) Trade payables turnover ratio	Total Purchases	1,710.17	755.71
	Average Account Payable	469.05	370.23
		3.65	**2.04**
(h) Net capital turnover ratio	Total Turnover	4,479.54	6,245.93
	Average Working Capital	2,145.56	1,130.42
		2.09	**5.53**
(i) Net profit ratio	Net Profit	(399.86)	900.46
	Total Turnover	4,479.54	6,245.93
		(8.93%)	**14.42%**
(j) Return on Capital employed	Profit Before Tax + Finance Cost	(394.24)	1,615.57
	Average Capital Employed	6,001.15	3,940.04
		(6.57%)	**41.00%**
(k) Return on Investments*	Return on Investments	NA	NA
	Average Investments	NA	NA
		NA	**NA**
(l) Interest Service Coverage Ratio	Profit Before Tax + Finance Cost	(394.24)	1,261.89
	Finance Cost	136.73	361.42
		(2.88)	**3.49**

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..