

Date: 30th September, 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: Notice of Postal Ballot & Remote E-voting - Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)

In compliance with Regulation 30 read with Schedule III and other applicable provisions of the Listing Regulations, please find enclosed herewith a copy of the Postal Ballot Notice dated September 30, 2026, seeking approval of the Members of the Company in respect of the following proposed resolution to be passed through postal ballot via remote e-voting, for your information and records:

Item No.	Proposed Resolution	Type of Resolution
1.	Ratification of PRE-IPO Employee Stock Option Scheme titled “Employee Stock Option Scheme 2025” (“ESOP 2025”).	Special

The Postal Ballot Notice along with Explanatory Statement is also available on the website of the Company www.value360india.com, National Stock Exchange of India Limited (“NSE”) at www.nseindia.com and on the website of National Securities Depository Limited (“NSDL”) at www.evoting.nsdl.com.

In accordance with applicable laws and circulars issued by MCA and SEBI, the Company has completed the electronic dispatch of the Postal Ballot Notice, along with the Explanatory Statement, on Wednesday, September 30, 2026, to all the Members whose names appear in Register of Members/Register of Beneficial Owners, as on **Friday, September 25, 2026** (the “Cut-off date”) and whose email IDs are registered with the Company/RTA/Depositories/Depository participants.

The Company has engaged the services of NSDL for the purpose of providing remote e-voting facility to all its Members. The remote e-voting commences from **Thursday, October 01, 2026 at 9:00 a.m. (IST) and will end on Friday, October 30, 2026 at 5:00 P.M. (IST)** (both days inclusive). The communication of assent/dissent of the Members on the resolutions proposed in the Notice will only take place through the remote e-voting system.

Value 360 Communications Limited

(Formerly Known as “Value 360 Communications Private Limited”)

T: +91 11 4665 8888 **E:** info@value360india.com **CIN:** L22222DL2009PLC189466

HEAD OFFICE

43-A, Ground Floor, Okhla
 Phase-3, Okhla Industrial Estate,
 New Delhi, Delhi – 110020, India.
GSTIN/UIN: 07AADCV0015E1ZX

MUMBAI BRANCH

Office No. 2A & 2B, 1st Floor, Trade Globe Building,
 Sir M.V. Road, CTS Nos. 240, 240/1 & 240/2, Village Kondivita,
 Andheri (East), Mumbai, Maharashtra – 400059
GSTIN/UIN: 27AADCV0015E1ZV

BANGALORE BRANCH

8/2 Novel Office Central, Yellappa
 Chetty Layout, Ulsoor Road, Opposite
 Conrad Hotel, Bangalore 560042, India
GSTIN/UIN: 29AADCV0015E1ZR

The **results** of the remote e-voting by Postal Ballot will be declared, on or before **Monday, November 02, 2026**, by the Chairman of the Company or any such person authorized by him. The same will be uploaded on the website of the Company: www.value360india.com, the website of NSDL: www.evoting.nsdl.com as well as on Stock Exchange's website viz. www.nseindia.com. The Resolution, if approved by the requisite majority through Postal Ballot, shall be deemed to have been passed on **Friday, October 30, 2026**, being the last date specified for receipt of votes through Remote e-Voting.

We request you to take the above information on your 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
DN: cn=KUNAL KISHORE,
c=IN, o=Value 360 Communications Limited,
ou=Value 360 Communications Limited,
email=kunal.kishore@value360india.com,
serialNumber=1, reason=I am the signer of this
document. [C=IN, CN=KUNAL KISHORE,
O=Value 360 Communications Limited,
OU=Value 360 Communications Limited,
email=kunal.kishore@value360india.com]
Date: 2026.09.30 17:26:32 +05'30'

Kunal Kishore
Chairman & Managing Director
DIN: 00634724

Enclosed as above

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8/2 Novel Office Central, Yellappa
Chetty Layout, Ulsoor Road, Opposite
Conrad Hotel, Bangalore 560042, India
GSTIN/UIN: 29AADCV0015EIZR

Postal Ballot Notice



VALUE 360 COMMUNICATIONS LIMITED

(formerly known as “Value 360 Communications Private Limited”)

Registered Office: 43A, Okhla Industrial Estate, Phase III, New Delhi, Delhi, 110020, India

CIN: L22222DL2009PLC189466; E-mail: shareholders@value360india.com; Tel.: 022-46646832

Website: www.value360india.com

POSTAL BALLOT NOTICE

(Pursuant to Section 110 of the Companies Act, 2013 read with Rule 20 and Rule 22 of the Companies (Management and Administration) Rules, 2014 each as amended and applicable Circulars issued by the Ministry of Corporate Affairs)

E-VOTING STARTS ON	E-VOTING ENDS ON
Thursday, October 01, 2026 at 9:00 a.m. (IST)	Friday, October 30, 2026 at 5:00 P.M. (IST)

To the Members of the Company,

NOTICE is hereby given that the resolution set out below are proposed for approval by the members of Value 360 Communications Limited (Formerly Known As “Value 360 Communications Private Limited”) (“**the Company**”) by means of Postal Ballot, only by remote e-voting process (“e-voting”) being provided by the Company to all its members to cast their votes electronically, pursuant to Sections 108, 110 of the Companies Act, 2013 (“**the Act**”), read with Rules 20 and 22 of the Companies (Management and Administration) Rules, 2014 (“**the Rules**”), the Secretarial Standard -2 on General Meetings issued by the Institute of Company Secretaries of India (“**SS-2**”), the circulars issued by Ministry of Corporate Affairs (“**MCA**”) in this regard, namely, General Circular No. 14/2020 dated April 8, 2020, No. 17/2020 dated April 13, 2020, No. 03/2022 dated May 5, 2022, No. 11/2022 dated December 28, 2022, No. 09/2023 dated September 25, 2023, No. 09/2024 dated September 19, 2024 and General Circular No. 03/2025 dated September 22, 2025, being the latest circular issued in this regard (hereinafter collectively referred to as “**MCA Circulars**”), Regulation 44(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations**”) and other applicable provisions, of the Act, rules, regulations, circulars and notifications (including any statutory modification(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force), the resolution as set out hereunder is proposed for approval of the Members of Value 360 Communications Limited (“**the Company**”) as a **Special Resolution**, by way of Postal Ballot only through remote e-Voting i.e. voting through electronic means (“**Remote e-Voting**”).

Pursuant to Sections 102, 110 and other applicable provisions of the Act, and Regulation 6 of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (“SEBI SBEB & Sweat Equity Regulations”) and SS-2, the Explanatory Statement pertaining to the said resolution setting out the material facts and related particulars is annexed hereto.

In compliance with the MCA Circulars, the Company is sending this Notice **only** in electronic form to those Members whose e-mail addresses are registered with the Company/Registrar and Transfer Agent ('RTA') / Depositories. Accordingly, physical copy of the Notice along with Postal Ballot Form and pre-paid business reply envelope are not being sent to the Members for this Postal Ballot. The communication of the assent or dissent of the Members would only take place through the remote e-Voting system. The detailed procedure for remote e-Voting forms part of the '**Notes**' section to this Notice. Eligible Member whose e-mail address is not registered with the Company/Depositories, are requested to follow the process provided in the Notes to receive this Postal Ballot Notice.

In compliance with the provisions of Sections 108, 110 and other applicable provisions of the Act, read with (i) Rule 20 and Rule 22 of the Rules, as amended; (ii) Regulation 44 of the Listing Regulations (iii) the SS-2 and (iv) MCA Circulars, the Company has provided Remote e-Voting facility only, to its Members to enable them to cast their votes electronically instead of submitting the Postal Ballot Form physically. For this purpose, the Company has engaged the services of National Securities Depository Limited ("**NSDL**") as the agency to provide Remote e-Voting facility. Voting rights of the Members shall be in proportion to the shares held by them in the paid-up equity share capital of the Company as on Cut-off date. The instructions for Remote e-Voting forms part of this Postal Ballot Notice.

The Postal Ballot Notice will also be placed on the website of the Company (www.value360india.com) and on the website of NSDL (www.evoting.nsdl.com). Members are requested to carefully read the instructions in this Postal Ballot Notice and record their assent (FOR) or dissent (AGAINST) only through the Remote e-Voting process not later than 5:00 p.m. (IST) on Friday, October 30, 2026. Remote e-Voting will be disabled by NSDL immediately after the end time and will not be allowed beyond the said date and time.

The Board of Directors has appointed Ms. Himani Tyagi, a Practising Company Secretary (Membership No.: A75604), Proprietor of Tyagi Himani and Company, as the Scrutinizer at their meeting held on September 30, 2026, for conducting the Postal Ballot through Remote e-Voting process in a fair and transparent manner and in accordance with the provisions of the Act and the rules made thereunder. The Scrutiniser's decision on the validity of the votes cast in the Postal Ballot shall be final.

After completion of scrutiny of the votes, the Scrutinizer will submit her Report to the Chairman/Company Secretary of the Company as authorized by the Board. The results of the voting conducted through Postal Ballot (through the Remote e-Voting process) along with the Scrutinizer's Report will be announced by the Chairman or such person as authorized, on/before Monday, November 02, 2026. The same will be uploaded on the website of the Company: www.value360india.com, the website of NSDL: www.evoting.nsdl.com and also shall be communicated to National Stock Exchange of India Limited ("**NSE**"), where the Company's equity shares are listed and be made available on their respective websites.

SPECIAL BUSINESS

1. Ratification of PRE-IPO Employee Stock Option Scheme titled "Employee Stock Option Scheme 2025" ("ESOP 2025").

To consider and, if thought fit, to pass the following resolution as a **Special Resolution**:
"**RESOLVED THAT** pursuant to the provisions of Section 62(1)(b) and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), read with Rule 12 of the Companies (Share Capital and Debentures) Rules, 2014, Regulation 12(1) and other applicable provisions of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 ("SEBI SBEB & Sweat Equity Regulations"), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements)

Regulations, 2015, the Articles of Association of the Company, and subject to obtaining in-principle approval from the Stock Exchange(s) where the Equity Shares of the Company are listed and such other approvals consents and permissions as may be required, the Employee Stock Option Scheme titled "Employee Stock Option Scheme 2025" ("ESOP 2025"), in its original and unchanged form as originally approved by the members of the Company at the Extra-Ordinary General Meeting held on July 08, 2025 prior to the Initial Public Offering ("IPO") and listing of the Equity Shares of the Company, be and is hereby ratified by the members of the Company pursuant to Regulation 12(1) of the SEBI SBEB & Sweat Equity Regulations.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall include the Nomination and Remuneration Committee thereof and any committee constituted or authorized by the Board in this regard) be and is hereby authorized to administer, implement and give effect to ESOP 2025 in accordance with its existing terms and conditions and the applicable provisions of the Act, the SEBI SBEB & Sweat Equity Regulations and other applicable laws.

RESOLVED FURTHER THAT the powers, authorities and authorizations granted to the Board of Directors and/or the Nomination and Remuneration Committee, pursuant to the resolution passed by the members of the Company at the Extra-Ordinary General Meeting held on July 08, 2025, in relation to the ESOP 2025 and matters incidental or ancillary thereto, shall continue to remain valid, effective and operative without any modification or interruption, and shall not be deemed to have been withdrawn, rescinded, superseded or otherwise affected by the ratification of ESOP 2025 pursuant to this resolution.

RESOLVED FURTHER THAT any Director, Chief Financial Officer or Company Secretary of the Company be and is hereby severally authorized to do all such acts, deeds, matters and things as may be necessary, proper or expedient to give effect to the aforesaid ratification of ESOP 2025, including making applications to stock exchange(s) for in-principle and listing approvals, making such filings, submissions and providing such information, documents or certified true copies of this resolution to any person, authority, institution or other stakeholder, as may be required."

By Order of the Board of Directors of
Value 360 Communications Limited
(formerly known as "Value 360 Communications Private Limited")

Sd/-
Bhakti Sharma
Company Secretary
Mem. No. ACS58320

Delhi, September 30, 2026

Registered Office:

43A, Okhla Industrial Estate, Phase III,
New Delhi, Delhi, 110020, India
Tel: 022-46646832
CIN: L22222DL2009PLC189466
E-mail: shareholders@value360india.com
Website: www.value360india.com

Notes:

1. The relevant Explanatory Statement pursuant to Sections 102, 110 of the Companies Act, 2013 ("the Act"), read with Rules 20 and 22 of the Companies (Management and Administration) Rules, 2014 ("the Rules") and Regulation 6 of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 ("SEBI SBEB & Sweat Equity Regulations") setting out the material facts and reasons for the proposed Resolution of the Postal Ballot Notice is appended herein below for your consideration.
2. Pursuant to the provisions of Sections 108 and 110 of the Act read with the Rules made thereunder and General Circular No. 09/2024 dated 19th September, 2024, other Circulars issued by the Ministry of Corporate Affairs ("MCA") from time to time, and Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated 3rd October, 2024 issued by the Securities and Exchange Board of India ("SEBI") ("the Circulars"), companies have an option to seek the approval of the Members through Postal Ballot (via remote e-voting) for the above-mentioned resolution, instead of getting the same passed at a General Meeting. Accordingly, if the resolution is approved by the Members through Postal Ballot via remote e-voting, it shall be deemed to have been passed as if the same has been passed at a General Meeting of the Members convened in this regard.
3. As per the MCA Circulars, physical copies of the Postal Ballot Notice, Postal Ballot Forms and pre-paid business reply envelopes are not being sent to Members for this Postal Ballot. Members are requested to provide their assent or dissent through Remote e-Voting only. The Company has **engaged** the services of **NSDL** to provide Remote e-Voting facility to its members.
4. A copy of the Postal Ballot Notice is available on the website of the Company at www.value360india.com, website of the stock exchange, i.e. the National Stock Exchange of India Limited at www.nseindia.com and on the website of our e-Voting agency i.e. NSDL e-Voting website at www.evoting.nsd.com.
5. All documents referred to in the Postal Ballot Notice will also be available electronically for inspection, without any fee, to Members from the date of circulation of the Postal Ballot Notice up to the closure of the voting period. Members seeking to inspect such documents can send an e-mail to shareholders@value360india.com from their registered e-mail addresses mentioning their names, folio numbers/DP ID and Client ID, between the period Thursday, October 01, 2026 to Friday, October 30, 2026.
6. After sending the notice of Postal ballot through email, an advertisement shall be published in English newspaper and Hindi newspaper, each with wide circulation in the district, where the Registered Office of the Company is situated, and also on the Company's website: www.value360india.com.
7. The voting rights shall be reckoned on the paid-up value of equity shares registered in the name of Members as on close of business hours on **Friday, September 25, 2026, i.e. the Cut-off date**. Members whose names appear in the Register of Members / List of Beneficial Owners as on the Cut-off date shall only be considered eligible for the purpose of Remote e-Voting and those members would be able to cast their votes and convey their assent or dissent to the proposed resolutions only through the Remote e-Voting process. Any person who is not a member as on the Cut-off date should treat this Postal Ballot Notice for information purpose only. A Member cannot exercise his vote by proxy on Postal Ballot.

Postal Ballot Notice

8. Members of the Company as on the Cut-off date (including those Members who may not have received this Notice due to non-registration of their e-mail addresses with the Company/RTA/Depositories) shall be entitled to vote in relation to the aforementioned resolution in accordance with the process specified in this Postal Ballot Notice.
9. The Remote e-Voting will commence on **Thursday, October 01, 2026 at 9:00 a.m. (IST) and will end on Friday, October 30, 2026 at 5:00 P.M. (IST)**. Remote e-Voting will be disabled by NSDL immediately after the end time and will not be allowed beyond the said date and time.
10. Members are requested to cast their vote through the Remote e-Voting process not later than 5.00 P.M. IST on Friday, October 30, 2026, in order to be eligible for being considered, failing which it will be strictly considered that no vote has been received from the Member. Once the votes on the Resolutions are casted by the Members, the Members shall not be allowed to change these subsequently.
11. The Board of Directors has appointed Ms. Himani Tyagi, a Practising Company Secretary (Membership No.: A75604), Proprietor of Tyagi Himani and Company, as Scrutiniser for conducting the Postal Ballot, through e-voting process, in a fair and transparent manner and they have communicated their willingness to be appointed and will be available for the said purpose. The Scrutiniser's decision on the validity of the votes cast in the Postal Ballot shall be final.
12. After completion of scrutiny of the votes, the Scrutinizer will submit her Report to the Chairman/Company Secretary of the Company as authorized by the Board. The result of the voting by postal ballot through the Remote e-Voting process will be announced by the Chairman, or such person as authorized, **on or before Monday, November 02, 2026**. The Scrutinizer's decision on the validity of the e-Voting shall be final and binding.
13. The Results declared along with the Scrutinizer's Report shall be placed on the Company's website www.value360india.com and on the website of NSDL www.evoting.nsdl.com immediately after the result is declared by the Chairman or any other person authorized by him, and the same shall be communicated to the Stock Exchanges, where the equity shares of the Company are listed.
14. The Resolution, if approved by the requisite majority through Postal Ballot, shall be deemed to have been passed on Friday, October 30, 2026, i.e. the last date specified for receipt of votes through the Remote e-Voting process.
15. **Registration of e-mail ID**
Members who have not registered their email IDs are requested to do so at the earliest. Members holding shares in:
 - **Electronic mode** can register their email ID by contacting their respective Depository Participant(s) ("DP").
 - **Physical mode** can register their email ID with the Company or KFin. Requests can be emailed to shareholders@value360india.com or einward.ris@kfintech.com or by registering with the first holder PAN at <https://kprism.kfintech.com/signup>. Existing users can login through KPRISM (<https://kprism.kfintech.com/>). All updations to be done through ISR Forms only.

16. Members whose names appears in the Register of Members / List of Beneficial Owners as on the cut-off date only i.e., Friday, September 30, 2026, shall be entitled to vote on the resolution set out in this Notice. A person who is not a Member as on the cut-off date should treat this Notice for information purpose only.
17. The details of the process and manner for Remote e-Voting are explained herein below:
Process to vote electronically using NSDL e-Voting system:

The way to vote electronically on NSDL e-Voting system consists of “Two Steps” which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 2. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDeAS Portal” or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp

	4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 5. Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience. NSDL Mobile App is available on  App Store   Google Play 
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi / Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option

	where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID

	For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
 - a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
 - c) How to retrieve your 'initial password'?
 - (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
 - (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**
6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
 - a) Click on **"Forgot User Details/Password?"**(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b) **Physical User Reset Password?"** (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

8. Now, you will have to click on “Login” button.
9. After you click on the “Login” button, Home page of e-Voting will open.

Step 2: Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies “EVEN” in which you are holding shares and whose voting cycle.
2. Select “EVEN” of company for which you wish to cast your vote during the remote e-Voting period.
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on “Submit” and also “Confirm” when prompted.
5. Upon confirmation, the message “Vote cast successfully” will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

18. General Guidelines for shareholders

- a. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to cshimaniyagi@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "**Upload Board Resolution / Authority Letter**" displayed under "**e-Voting**" tab in their login.
- b. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the “Forgot User Details/Password?” or “Physical User Reset Password?” option available on www.evoting.nsdl.com to reset the password.
- c. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on: 022 - 4886 7000 or send a request to Ms. Pallavi Mhatre – Deputy Vice President at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to shareholders@value360india.com.
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to shareholders@value360india.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting for Individual shareholders holding securities in demat mode.**
3. Alternatively, shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

By Order of the Board of Directors of
Value 360 Communications Limited
(formerly known as "Value 360 Communications Private Limited")

Sd/-
Bhakti Sharma
Company Secretary
Mem. No. ACS58320

Delhi, September 30, 2026

Registered Office:

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New Delhi, Delhi, 110020, India
Tel: 022-46646832
CIN: L22222DL2009PLC189466
E-mail: shareholders@value360india.com
Website: www.value360india.com

STATEMENT PURSUANT TO SECTIONS 102, 110 OF THE COMPANIES ACT, 2013 ("THE ACT"), READ WITH RULES 20 AND 22 OF THE COMPANIES (MANAGEMENT AND ADMINISTRATION) RULES, 2014 ("THE RULES") AND REGULATION 6 OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (SHARE BASED EMPLOYEE BENEFITS AND SWEAT EQUITY) REGULATIONS, 2021 ("SEBI SBEB & SWEAT EQUITY REGULATIONS").

The following Statement sets out all material facts relating to the Special Business proposed in this Postal Ballot Notice:

Item No. 1

The Company had formulated the Employee Stock Option Scheme, 2025 ("ESOP 2025") with the objective of attracting, retaining and motivating eligible employees by providing them an opportunity to participate in the growth and long-term value creation of the Company.

The Nomination and Remuneration Committee and the Board of Directors of the Company at their respective meetings held on July 07, 2025, approved the ESOP 2025, subject to the approval of the members of the Company.

Thereafter, the members of the Company, at the Extra-Ordinary General Meeting held on July 08, 2025, accorded their approval for the introduction, implementation and adoption of the ESOP 2025 and authorised the Board of Directors of the Company (hereinafter referred to as the "Board" which term shall include any committee, including the Nomination and Remuneration Committee, duly authorised by the Board) to create, offer, issue and allot, at any time, to or for the benefit of eligible employees, Options exercisable into not more than 6,25,000 (Six Lakhs Twenty-Five Thousand) equity shares of the Company, on such terms and conditions as may be determined in accordance with the ESOP 2025 and applicable laws.

In view of the Company's transition to a listed company and the applicability of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 ("SEBI SBEB & Sweat Equity Regulations") to the ESOP 2025, the Company is seeking ratification of the ESOP 2025 by the members as required under Regulation 12 of SEBI SBEB & Sweat Equity Regulations, so as to confirm and align the ESOP 2025 and its implementation with the applicable provisions of the Companies Act, 2013, the rules made thereunder, the SEBI SBEB & Sweat Equity Regulations and other applicable laws.

I. Salient Features of the ESOP 2025:

- a. Total number of options to be granted:** Not exceeding 6,25,000 options, convertible into an equivalent number of equity shares of the Company.
- b. Eligible Employees, Vesting Period, Exercise Price, Exercise Period, Lock-in Period, Rights of the Option Holder and Other Terms & Conditions:** As mentioned in the Employee Stock Option Scheme, 2025 (ESOP 2025).
- c. Other Terms and Conditions:** The rights, obligations and other terms and conditions applicable to the Options, including conditions relating to vesting, exercise, lapse, resignation, termination, death, permanent incapacity and other events, shall be governed by the provisions of the ESOP 2025.

II. Disclosures as per Rule 16 of the Companies (Share Capital and Debentures) Rules, 2014

Sr. No.	Disclosures Required	Details
a.	The class of employees for whose benefit the scheme is being implemented and money is being provided for purchase of or subscription to shares	Class of Employees: Definition of Employees as mentioned in the Employee Stock Option Scheme, 2025. Money is being provided for purchase of or subscription to shares: Not Applicable
b.	The particulars of the trustee or employees in whose favor such shares are to be registered	Not Applicable
c.	The particulars of trust and name, address, occupation and nationality of trustees and their relationship with the promoters, directors or key managerial personnel, if any	Not Applicable
d.	Any interest of key managerial personnel, directors or promoters in such scheme or trust and effect thereof	Not Applicable
e.	The detailed particulars of benefits which will accrue to the employees from the implementation of the scheme	The implementation of the Employee Stock Option Scheme, 2025 will provide eligible employees with an opportunity to acquire ownership interest in the Company, thereby aligning their interests with the long-term growth and performance of the Company.
f.	The details about who would exercise and how the voting rights in respect of the shares to be purchased or subscribed under the scheme would be exercised	a. Employees as defined under Employee Stock Option Scheme, 2025 will exercise the options. b. The voting rights in respect of the shares to be purchased subscribed under the scheme would be exercised: The shares will be exercised as mentioned in the ESOP 2025 and Equity Shares shall rank pari-passu with the existing Equity Shares of the Company in all respects.

III. Disclosures pursuant to Rule 12(2) of the Companies (Share Capital and Debentures) Rules, 2014

Sr. No.	Disclosures Required	Details
a.	Total number of stock options to be granted	Not exceeding 6,25,000 Options, convertible into an equivalent number of Equity Shares of the Company.
b.	Identification of classes of employees entitled to participate in the Employees Stock Option Scheme	Employees eligible to participate in the ESOP 2025 as specified in the Scheme, subject to applicable laws.
c.	The appraisal process for determining the eligibility of employees to the Employees Stock Option Scheme	As specified in the ESOP 2025 and as may be determined by the Nomination and Remuneration Committee/Board in accordance with applicable laws.

d.	The requirements of vesting and period of vesting	As specified in Clause 7 of the ESOP 2025. In case any of the aforesaid particulars are provided under any other relevant clause(s) of the ESOP 2025, the provisions of such relevant clause(s) shall be read in conjunction with and shall form part of the disclosure herein.
e.	The maximum period within which the options shall be vested	As specified in Clause 7 and 8 of the ESOP 2025. In case any of the aforesaid particulars are provided under any other relevant clause(s) of the ESOP 2025, the provisions of such relevant clause(s) shall be read in conjunction with and shall form part of the disclosure herein.
f.	The exercise price or the formula for arriving at the same	₹ 45/- per share based on the valuation of the equity shares of the Company as certified by a Registered Valuer, Shri Sanket Garg (Registration Number - IBBI/RV/11/2022/14794) as per the Valuation Report dated June 20, 2025, in accordance with applicable laws, including the Companies Act, 2013 and the relevant rules thereunder.
g.	The exercise period and process of exercise	As specified in Clause 8 of the ESOP 2025. In case any of the aforesaid particulars are provided under any other relevant clause(s) of the ESOP 2025, the provisions of such relevant clause(s) shall be read in conjunction with and shall form part of the disclosure herein.
h.	The Lock-in period, if any	As specified in Clause 9 of the ESOP 2025 and applicable laws and regulations. In case any of the aforesaid particulars are provided under any other relevant clause(s) of the ESOP 2025, the provisions of such relevant clause(s) shall be read in conjunction with and shall form part of the disclosure herein.
i.	The maximum number of options to be granted per employee and in aggregate	As specified in Clause 3 of the ESOP 2025. In case any of the aforesaid particulars are provided under any other relevant clause(s) of the ESOP 2025, the provisions of such relevant clause(s) shall be read in conjunction with and shall form part of the disclosure herein.
j.	The method which the company shall use to value its options	As specified in Clause 4 of the ESOP 2025. In case any of the aforesaid particulars are provided under any other relevant clause(s) of the ESOP 2025, the provisions of such relevant clause(s) shall be read in conjunction with and shall form part of the disclosure herein.

k.	The conditions under which option vested in employees may lapse e.g. in case of termination of employment for misconduct	As specified in Clause 8 of the ESOP 2025. In case any of the aforesaid particulars are provided under any other relevant clause(s) of the ESOP 2025, the provisions of such relevant clause(s) shall be read in conjunction with and shall form part of the disclosure herein.
l.	The specified time period within which the employee shall exercise the vested options in the event of a proposed termination of employment or resignation of employee	As specified in Clause 8 of the ESOP 2025. In case any of the aforesaid particulars are provided under any other relevant clause(s) of the ESOP 2025, the provisions of such relevant clause(s) shall be read in conjunction with and shall form part of the disclosure herein.
m.	A statement to the effect that the company shall comply with the applicable accounting standards	The Company shall comply with the applicable accounting standards in relation to the ESOP 2025.

IV. Disclosures as per Part C of Schedule-I of SEBI SBEB & Sweat Equity Regulations

a. Brief description of the scheme(s)

Employee Stock Option Scheme 2025 ("ESOP 2025") has been formulated to attract, retain and motivate eligible Employees by providing them an opportunity to participate in the growth and value creation of the Company. The Scheme is administered by the Nomination and Remuneration Committee. Refer Clauses 1, 4 and 5.

b. Total number of options, SARs, shares or benefits, as the case may be, to be offered and granted

Up to 6,25,000 Options, each convertible into one Equity Share of the Company. Refer Clause 3.1.

c. Identification of classes of employees entitled to participate and be beneficiaries in the scheme(s)

Eligible Employees of the Company and its Group Companies, including Subsidiary/Associate Companies, in India, subject to the eligibility criteria under the Scheme. Refer Clauses 2.1(xiv) and 5.

d. Requirements of vesting and period of vesting

Options shall vest subject to the applicable Vesting Conditions and continued employment/service. The minimum Vesting Period is one year, with the normal vesting schedule of 30%:30%:40% over three years. Refer Clause 7.

e. Maximum period (subject to regulation 18(1) and 24(1) of these regulations, as the case may be) within which the options / SARs / benefits shall be vested

Three (3) years from the date of Grant, subject to the terms of the Scheme. Refer Clause 7.3.

f. Exercise price, SAR price, purchase price or pricing formula

Exercise Price: ₹45/- per Equity Share, subject to adjustments as provided under the Scheme and Applicable Laws. Refer Clause 8.

- g. **Exercise period/offer period and process of exercise/acceptance of offer**
Exercise Period is three (3) years from the respective Vesting Date, subject to the Scheme. Grant is to be accepted in the prescribed manner within the period specified in the Grant Letter. Refer Clauses 6 and 8.2.
- h. **Appraisal process for determining the eligibility of employees for the scheme(s)**
Eligibility and quantum of Grant shall be determined by the Nomination and Remuneration Committee based on the applicable Eligibility Criteria, designation and appraisal/assessment process. Refer Clauses 3.2, 4.3 and 5.1.
- i. **Maximum number of options, SARs, shares, as the case may be, to be offered and issued per employee and in aggregate, if any**
Aggregate ceiling: 6,25,000 Options. Grant to an Employee is subject to the limits specified under the Scheme and Applicable Laws. Refer Clauses 3.1, 3.2 and 3.7.
- j. **Maximum quantum of benefits to be provided per employee under a scheme(s)**
One Option entitles the Option Grantee to acquire one Equity Share upon exercise. The benefit is subject to the number of Options granted to the Employee. Refer Clauses 3.2 and 8.
- k. **Whether the scheme(s) is to be implemented and administered directly by the company or through a trust**
The Scheme is implemented and administered directly by the Company through the Nomination and Remuneration Committee. Refer Clause 4.1.
- l. **Whether the scheme(s) involves new issue of shares by the company or secondary acquisition by the trust or both**
The Scheme involves fresh issue of Equity Shares by the Company upon exercise of Options and does not contemplate secondary acquisition through a trust. Refer Clauses 3 and 8.
- m. **The amount of loan to be provided for implementation of the scheme(s) by the company to the trust, its tenure, utilization, repayment terms, etc.**
Not Applicable. The Scheme does not contemplate implementation through a trust or any loan to a trust.
- n. **Maximum percentage of secondary acquisition (subject to limits specified under the regulations) that can be made by the trust for the purposes of the scheme(s)**
Not Applicable. The Scheme does not contemplate secondary acquisition through a trust.
- o. **A statement to the effect that the company shall conform to the accounting policies specified in regulation 15**
The Company shall comply with the accounting requirements specified under Regulation 15 of the SEBI SBEB & Sweat Equity Regulations and applicable accounting standards. Refer Clause 16.1.
- p. **The method which the company shall use to value its options or SARs**
Black-Scholes Option Pricing Model shall be used for determining the fair value of the Options for accounting and disclosure purposes. Refer Clauses 4.3(j) and 8(c).

- q. The following statement, if applicable: 'In case the company opts for expensing of share based employee benefits using the intrinsic value, the difference between the employee compensation cost so computed and the employee compensation cost that shall have been recognized if it had used the fair value, shall be disclosed in the Directors' report and the impact of this difference on profits and on earnings per share ("EPS") of the company shall also be disclosed in the Directors' report'

Not Applicable, as the Company has adopted the Black-Scholes Option Pricing Model for valuation of Options. Refer Clause 8(c).

- r. Period of lock-in

No separate lock-in period is prescribed for Shares allotted upon exercise of Options, subject to restrictions under Applicable Laws and the Company's Insider Trading Code. Refer Clause 9.

- s. Terms & conditions for buyback, if any, of specified securities covered under these regulations

Not Applicable. No buy-back is presently contemplated under the Scheme. Any buy-back, if undertaken, shall be subject to Applicable Laws. Refer Clause 4.3(g).

None of the Directors, Key Managerial Personnel, or their relatives are in any way concerned or interested in the proposed resolution, except to the extent of the options that may be granted to them under the Scheme.

The Board recommends the **Special Resolution** as set out in the accompanying Notice for the approval of the members.

By Order of the Board of Directors of
Value 360 Communications Limited
(formerly known as "Value 360 Communications Private Limited")

Sd/-
Bhakti Sharma
Company Secretary
Mem. No. ACS58320

Delhi, September 30, 2026

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