VALUE 360
Managing Brand Equity

Date: 31st July, 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: Submission of Scrutinizer's Report on remote e-voting and e-voting during 17th Annual General Meeting of Value 360 Communications Limited held on Friday, July 31, 2026 at 11:00 A.M. (IST)

The 17th Annual General Meeting ('17th AGM') of the Company was held on Friday, July 31, 2026 at 11:00 a.m. (IST) and concluded at 12:15 p.m. (IST) through Video Conferencing ('VC') / Other Audio-Visual Means ('OAVM').

In this regard, we are enclosing the Combined Scrutinizer's Report on remote e-voting and e-voting during 17th AGM.

The report is also being uploaded on Company's website www.value360india.com and on the website of National Securities Depository Limited i.e. www.evoting.nsdl.com

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
Date: 2026.07.31 17:33:12 +05'30'

Kunal Kishore
Chairman & Managing Director
DIN: 00634724

Enclosed as above

Value 360 Communications Limited
(Formerly Known as "Value 360 Communications Private Limited")
T: +91 11 4665 8888 E: info@value360india.com CIN: U22222DL2009PLC189466

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

MUMBAI BRANCH
Office No. 201, 202, 2nd Floor, Old Maheshwar Villa, Business Suites 9, Swami Vivekanand Road, Santacruz West, Mumbai, Mumbai Suburban, Maharashtra, 400054, India.
GSTIN/UIN: 27AADCV0015E1ZV

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

CONSOLIDATED SCRUTINIZER'S REPORT

[Pursuant to Section 108 of the Companies Act, 2013 and Rule 20 and 21 of the Companies (Management and Administration) Rules, 2014]

To,
The Chairman
Value 360 Communications Limited
(Formerly known as "Value 360 Communications Private Limited")
43A, Okhla Industrial Estate, Phase III, South Delhi,
Delhi-110020, India

Subject: Consolidated Scrutinizer's Report on remote e-voting & e-voting conducted during the 17th Annual General Meeting ("AGM") of the Shareholders of Value 360 Communications Limited held on Friday, July 31, 2026 by means of Video Conferencing (VC) / Other Audio Visual Means (OAVM) commenced at 11:00 a.m. (IST)

Dear Sir,

I, Lokesh Vats, Proprietor of **M/s LV & Associates, Practicing Company Secretaries** firm having office at 1st Floor, HN 16, Basant Kunj, Sector 25, Part-2, Panipat-132103, India, was appointed as Scrutinizer by the Board of Directors of **Value 360 Communications Limited (formerly known as "Value 360 Communications Private Limited") ("the Company")** for the purpose of scrutinizing the voting process i.e. remote e-voting and e-voting at the 17th Annual General Meeting **("AGM")** under the provisions of Section 108 and read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended up to date) and General Circular Nos. 14/2020 dated April 8, 2020, General Circular No. 17/2020 dated April 13, 2020, General Circular No. 20/2020 dated May 5, 2020, General Circular No. 22/2020 dated June 15, 2020, General Circular No. 33/2020 dated September 28, 2020, General Circular No. 39/2020 dated December 31, 2020, Circular No. 02/2021 dated January 13, 2021 and General Circular No. 02/2022 dated May 5, 2022 and General Circular No.10/2022, General Circular No. 11/2022 dated December 28, 2022 and General Circular No. 09/2023 dated September 25, 2023 and Circular No. 09/2024 dated September 19, 2024 and Circular No. 03/2025 dated September 22, 2025 **(collectively "MCA Circulars")** and Securities Exchange Board of India ("SEBI") circular dated May 12, 2020, January 15, 2021, May 13, 2022, January 5, 2023 and October 7, 2023 **(collectively referred to as the "SEBI Circulars")**, Secretarial Standard-2 on General Meetings issued by the Institute of Company Secretaries of India and other applicable laws and regulations (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) in respect of the resolution(s) mentioned in Notice of 17th Annual General Meeting **("AGM")** of the members of the Company, held on **Friday, July 31, 2026 at 11:00 A.M. ("IST")** through Video Conferencing ("VC")/Other Audio-Visual Means ("OVAM");

I submit my report as under:

1. The Management of the Company is responsible to ensure the compliance with the requirements of (i) the provisions of the Companies Act, 2013 and the Rules made thereunder, and (ii) the MCA Circulars; and (iii) the Listing Regulations, related to voting through electronic means by remote e-voting and electronic voting ("e-voting") in respect of the resolution contained in the AGM Notice including the dispatch of the Notice to the Shareholders and also to ensure a secured framework for e-voting.

2. My responsibility as Scrutinizer is restricted to make a consolidated scrutinizer's report of the votes cast in **'Favour' or 'Against'** the resolution contained in the AGM Notice, based on the report generated from the e-voting system provided by National Securities Depository Limited ("NSDL").

3. The remote e-voting period commenced on Tuesday, July 28, 2026 at 09:00 A.M. (IST) and ended on Thursday, July 30, 2026 at 05:00 P.M. (IST) via e-voting platform on the designated website of NSDL, being the e-voting service provider viz; https://www.evoting.nsdl.com/

4. The Members of the Company as on the "cut off" date i.e. Friday, July 24, 2026, were entitled to avail the facility of remote e-voting as well as e-voting at the AGM **(herein collectively referred as "e-votes/ e-voting")** on the proposed resolutions as set out in AGM Notice.

5. The total paid-up Equity Share Capital of the Company as on "Cut-off" Date i.e Friday, July 24, 2026, was ₹16,09,00,080/- (Rupees Sixteen Crore Nine Lakhs and Eighty Only) divided into 1,60,90,008 (One Crore Sixty Lakh Ninety Thousand Eight) equity shares of ₹10/- (Rupees Ten Only) each.

6. After completion of e-voting at the AGM, the e-votes cast by the Shareholders were unblocked in the presence of two witnesses i.e. Mr. Rishabh Suri and Mr. Virender Kumar who were not in the employment of the Company.

7. The data of e-votes was diligently scrutinized and reconciled with the records maintained by **M/s KFin Technologies Limited, Registrar and Share Transfer Agent ("RTA")** of the Company. Detailed registers were maintained containing the summary of results of remote e-voting and e-voting at AGM. There was no shareholder who opted for both facilities.

8. The consolidated summary of results of e-voting of the AGM are as under:

RESOLUTION NO. 1:

ADOPTION OF AUDITED STANDALONE FINANCIAL STATEMENTS:

Ordinary Resolution				
Particulars	**Number of Valid Votes**			**Percentage (%)**
	e-votes during the AGM	**Remote e-Votes**	**Total**	
Assent	0	97,30,793	97,30,793	100
Dissent	0	0	0	0
Total	**0**	97,30,793	97,30,793	**100**

Therefore, Resolution No. 1 has been approved with requisite majority. The detailed break-up of e-voting during the AGM and remote e-voting in respect of the above Resolution is attached to this report and marked as **"Annexure A"**

RESOLUTION NO. 2:

ADOPTION OF AUDITED CONSOLIDATED FINANCIAL STATEMENTS:

Ordinary Resolution				
Particulars	**Number of Valid Votes**			**Percentage**
	e-votes during the AGM	**Remote e-Votes**	**Total**	
Assent	0	97,30,793	97,30,793	100
Dissent	0	0	0	0
Total	**0**	97,30,793	97,30,793	**100**

Therefore, Resolution No. 2 has been approved with requisite majority. The detailed break-up of e-voting during the AGM and remote e-voting in respect of the above Resolution is attached to this report and marked as **"Annexure B"**

<u>RESOLUTION NO. 3</u>:

APPOINTMENT OF MR. GAURAV PATRA (DIN: 02551958) AS DIRECTOR LIABLE TO RETIRE BY ROTATION:

Ordinary Resolution				
Particulars	**Number of Valid Votes**			**Percentage**
	e-votes during the AGM	**Remote e-Votes**	**Total**	
Assent	0	97,27,193	97,27,193	99.96
Dissent	0	3,600	3,600	0.04
Total	**0**	**97,30,793**	**97,30,793**	**100**

Therefore, Resolution No. 3 has been approved with requisite majority. The detailed break-up of e-voting during the AGM and remote e-voting in respect of the above Resolution is attached to this report and marked as **"Annexure C"**

9. The register containing the details of e-voting will be handed over to the Company Secretary of the Company, for preserving safely after the Chairman considers, approves and signs the minutes of the AGM.

Thanking you,

For LV& Associates **(Company Secretaries)** Lokesh vats Digitally signed by Lokesh vats Date: 2026.07.31 16:51:40 +05'30' **Lokesh Vats** **(Scrutinizer)** **M. No.: A67903** **CP No.: 27455** **FRN: S2024HR990100** **UDIN: A067903H000991925** **Date: July 31, 2026** **Place: Haryana**	**For Value 360 Communications Limited** **(Formerly known as "Value 360 Communications Private Limited")** **Countersigned by** KUNAL KISHORE Digitally signed by KUNAL KISHORE DN: c=IN, st=Delhi, 2.5.4.20=5eda4af8d91efe2a6fad223243367f754cfbd2798d5f01c9d25ffaa469d1e45e, postalCode=110048, street=South Delhi, pseudonym=2af7c037-d341-472a-998e-e29cc4372378, serialNumber=a3a6c47e862b11889a95b7a353946cb8c8b772a6ff9712b4d36cc4d32c0bb99f, o=Personal, cn=KUNAL KISHORE Date: 2026.07.31 17:33:41 +05'30' **(Designation/Authorised Signatory)** **Date: July 31, 2026** **Place: New Delhi**

Annexure - A

Details of E-voting during the AGM & remote e-voting for Resolution No. 1 are as under:

A1. E-VOTING DURING AGM:

Particulars	No. of voters	No. of Equity Shares	Paid-up value of Equity Shares (In INR)
a) Total Votes Cast	0	0	0
b) Less: Invalid Votes	0	0	0
c) Net Valid Votes Cast	0	0	0
d) Votes with Assent	0	0	0
e) Votes with Dissent	0	0	0

A2. VOTING THROUGH REMOTE E-VOTING:

Particulars	No. of e-voters	No. of Equity Shares	Paid-up value of Equity Shares (In INR)
a) Total Votes Cast	7	97,30,793	9,73,07,930
b) Less: Invalid Votes	0	0	0
c) Net Valid Votes	7	97,30,793	9,73,07,930
d) Votes with Assent	7	97,30,793	9,73,07,930
e) Votes with Dissent	0	0	0

Annexure - B

Details of E-voting during the AGM & remote e-voting for Resolution No. 2 are as under:

B1. E-VOTING DURING AGM:

Particulars	No. of voters	No. of Equity Shares	Paid-up value of Equity Shares (In INR)
a) Total Votes Cast	0	0	0
b) Less: Invalid Votes	0	0	0
c) Net Valid Votes Cast	0	0	0
d) Votes with Assent	0	0	0
e) Votes with Dissent	0	0	0

B2. VOTING THROUGH REMOTE E-VOTING:

Particulars	No. of e-voters	No. of Equity Shares	Paid-up value of Equity Shares (In INR)
a) Total Votes Cast	7	97,30,793	9,73,07,930
b) Less: Invalid Votes	0	0	0
c) Net Valid Votes	7	97,30,793	9,73,07,930
d) Votes with Assent	7	97,30,793	9,73,07,930
e) Votes with Dissent	0	0	0

Annexure - C

Details of E-voting during the AGM & remote e-voting for Resolution No. 3 are as under:

C1. E-VOTING DURING AGM:

Particulars	No. of voters	No. of Equity Shares	Paid-up value of Equity Shares (In INR)
a) Total Votes Cast	0	0	0
b) Less: Invalid Votes	0	0	0
c) Net Valid Votes Cast	0	0	0
d) Votes with Assent	0	0	0
e) Votes with Dissent	0	0	0

C2. VOTING THROUGH REMOTE E-VOTING:

Particulars	No. of e-voters	No. of Equity Shares	Paid-up value of Equity Shares (In INR)
a) Total Votes Cast	7	97,30,793	9,73,07,930
b) Less: Invalid Votes	0	0	0
c) Net Valid Votes	7	97,30,793	9,73,07,930
d) Votes with Assent	6	97,27,193	9,72,71,930
e) Votes with Dissent	1	3,600	36,000