

28<sup>th</sup> April, 2026

To  
Department of Corporate Services  
**BSE Limited,**  
Floor 25<sup>th</sup>, P. J. Towers,  
Dalal Street, Mumbai - 400 001

**Security Code : 542460**  
**Security ID : ANUP**

To,  
Listing Department  
**National Stock Exchange of India Limited,**  
Exchange Plaza, C/1, Block G,  
Bandra - Kurla Complex,  
Bandra (E), Mumbai - 400 051

**Symbol : ANUP**

Dear Sir / Madam,

**Sub: Submission of Newspaper Advertisement regarding Special Window for transfer and dematerialisation of physical securities**

Pursuant to the SEBI Circular No. HO/38/13/11(2)2026-MIRSD-POD/I/3750/2026 dated 30<sup>th</sup> January, 2026, we enclose herewith copy of the newspaper advertisement published in The Financial Express (English and Gujarati Edition) on 28<sup>th</sup> April, 2026 regarding Special Window for transfer and dematerialisation of physical shares.

The same is also available on the website of the Company at [www.anupengg.com](http://www.anupengg.com).

This is for your information and records.

Thanking you,

**Yours faithfully,**  
**For, The Anup Engineering Limited**

**Lay Desai**  
**Company Secretary**  
**Membership No.: A57117**



**Encl.: As above**

Continued from previous page...

Value 360 Communications Limited				
Key Financial Performance	31-Jan-26	31-Mar-25	31-Mar-24	31-Mar-23
PAT	761.88	579.32	412.49	121.44
PAT Margin (%) (4)	13.83%	10.58%	8.12%	2.37%
Trade Receivables days (5)	164	120	103	103
Inventory days (6)	-	-	-	-
Trade Payable days (7)	98	63	74	54
Return on equity (%) (8)	21.25%	22.77%	35.74%	16.03%
Return on capital employed (%) (9)	31.40%	34.21%	37.18%	35.01%
Debt-Equity Ratio (times) (10)	0.47	0.42	1.26	1.43
Current Ratio (times) (11)	1.47	1.52	1.46	1.78

KPIs disclosed above has been approved by the Audit Committee of the Company in their meeting held on dated April 06, 2026.

Notes:

- Revenue from operation means revenue from sale of the products
- EBITDA is calculated as Profit before tax + Depreciation + Finance Costs - Other Income
- EBITDA Margin is calculated as EBITDA divided by Total Revenue
- PAT Margin is calculated as PAT for the year divided by Total Revenue
- Trade receivable days is calculated as closing trade receivables divided by Total Revenue multiplied by 365 for fiscal years
- Inventory days is calculated as average inventory divided by cost of goods sold multiplied by 365 for fiscal years. There is no inventory as the company is in service based industry.
- Trade payable days is calculated as closing trade payables divided by cost of goods sold multiplied by 365 for fiscal years. Cost of Goods Sold have been defined as cost of materials consumed plus purchases of stock-in-trade plus changes in inventories of finished goods, stock-in-trade, work-in-progress.
- Return on Equity is calculated by comparing the proportion of net income against the amount of shareholder equity
- Return on Capital Employed is calculated as follows: Profit for the year plus finance cost plus tax expenses (EBIT) divided by Total Assets - Current Liabilities
- Debt to Equity ratio is calculated as Total Debt divided by equity
- Current Ratio is calculated by dividing Current assets to Current Liabilities

## 2. Weighted Average Return on Net worth on for Financial Year ending 2025, 2024 and 2023 is 26.38%.

## 3. Disclosures as per clause (9)(K)(4) of Part A to Schedule VI, as applicable.

## a) The price per share of our Company based on the primary/new issue of shares.

The details of the Equity Shares excluding shares issued under ESOP/ESOS and issuance of bonus shares during the 18 months preceding the date of this red herring prospectus where such issuance is equal to or more than 5 per cent of the fully diluted paid-up share capital of the Issuer Company (calculated based on the pre-issue capital before such transaction), in a single transaction or multiple transactions combined together over a span of rolling 30 days; and

S. No.	Date of Allotment	No. of Equity Shares allotted	Face value (Rs.)	Issue Price (Rs.)	Nature of consideration	Nature of Allotment
1.	September 18, 2024	9,07,595	10	54.00	Cash	Private Placement
2.	October 14, 2024	3,14,812	10	54.00	Cash	Private Placement
3.	January 07, 2025	3,70,462	10	54.00	Cash	Private Placement
4.	February 28, 2025	52,630	10	57.00	Cash	Preferential Allotment
5.	April 14, 2025	3,99,997	10	57.00	Cash	Private Placement
6.	May 30, 2025	42,000	10	61.00	Cash	Private Placement
7.	July 07, 2025	81,965	10	61.00	Cash	Private Placement
8.	July 15, 2025	32,786	10	61.00	Cash	Private Placement

## b) The price per share of our Company based on the secondary sale/acquisition of shares.

There have been no secondary sale / acquisitions of Equity Shares, where the promoters, members of the promoter group or shareholder(s) having the right to nominate director(s) in the board of directors of the Company are a party to the transaction (excluding gifts), during the 18 months preceding the date of this certificate, where either acquisition or sale is equal to or more than 5% of the fully diluted paid up share capital of the Company (calculated based on the pre-issue capital before such transaction) and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days.

## c) Weighted average cost of acquisition, floor price and cap price:

Type of transaction	Weighted average cost of acquisition (₹ per equity shares)	Weighted average cost of acquisition after Bonus shares adjustment (₹ per equity shares)	Floor Price (in times)	Cap Price (in times)
Weighted average cost of primary / new issue acquisition	58.29	Nil	1.63	1.68
Weighted average cost of secondary acquisition	54.00	Nil	1.76	1.81

\*Calculated for last 18 months

\*\*Calculated for Transfer of Equity Shares.

## ADDITIONAL INFORMATION FOR INVESTORS

Details of proposed /undertaken pre-issue placements from the DRHP filing date: Our company has not undertaken any Pre-IPO Placements from the DRHP filing date.

Transaction of shares aggregating up to 1% or more of the paid-up equity share capital of the company by promoter(s) and promoter group(s) from the DRHP filing date: N.A.

Details of pre-issue shareholding as at the date of advertisement and post-issue shareholding as at allotment for promoter(s), promoter group and additional top 10 shareholder are as follows:

Particulars	Pre-issue shareholding		Post-issue shareholding as at Allotment			
	No. of equity Shares	As a % of Issued Capital	At the lower end of the price band ₹ 95		At the upper end of the price band ₹ 98	
Name of share holder			No. of equity Shares	As a % of Issued Capital	No. of equity Shares	As a % of Issued Capital
<b>PROMOTER</b>						
Kunal Kishore	34,00,000	27.73%	34,00,000	21.13%	34,00,000	21.13%
Gaurav Patra	33,33,333	27.19%	29,08,533	18.08%	29,08,533	18.08%
Manisha Chaudhary	32,66,667	26.64%	32,66,667	20.30%	32,66,667	20.30%
<b>Total (A)</b>	<b>1,00,00,000</b>	<b>81.56%</b>	<b>95,75,200</b>	<b>59.51%</b>	<b>95,75,200</b>	<b>59.51%</b>
<b>PROMOTER GROUP</b>						
<b>Total (B)</b>	-	-	-	-	-	-
<b>PUBLIC AND TOP 10 SHAREHOLDERS</b>						
Cube Marketing Private Limited	4,96,456	4.05%	4,96,456	3.09%	4,96,456	3.09%
Setu Securities Private Limited	1,85,185	1.51%	1,85,185	1.15%	1,85,185	1.15%
Shankar Nath	1,75,438	1.43%	1,75,438	1.09%	1,75,438	1.09%
Ankit Gera	1,75,438	1.43%	1,75,438	1.09%	1,75,438	1.09%
Sandeep Yaadav	91,617	0.75%	91,617	0.57%	91,617	0.57%
Chirag Yashwanthbhai Thakkar	88,600	0.72%	88,600	0.55%	88,600	0.55%
Jajodia Equity Advisors Services Limited	88,592	0.72%	88,592	0.55%	88,592	0.55%
Vasundhara Singh	58,561	0.48%	58,561	0.36%	58,561	0.36%
Huma S Qureshi	46,296	0.38%	46,296	0.29%	46,296	0.29%
Anil Nagar	46,296	0.38%	46,296	0.29%	46,296	0.29%
Other Public Shareholder	8,08,329	6.59%	8,08,329	5.02%	8,08,329	5.02%
<b>IPO</b>	-	-	42,54,000	26.44%	42,54,000	26.44%
<b>Total (C)</b>	<b>22,60,808</b>	<b>18.44%</b>	<b>1,60,22,742</b>	<b>40.49%</b>	<b>1,60,22,742</b>	<b>40.49%</b>
<b>Total (A+B+C)</b>	<b>1,22,60,808</b>	<b>100.00%</b>	<b>1,60,90,008</b>	<b>100.00%</b>	<b>1,60,90,008</b>	<b>100.00%</b>

## INDICATIVE TIMELINE FOR THE ISSUE

Event	Indicative Dates
Bid/Issue Opening Date	Monday, May 04, 2026
Bid/Issue Closing Date	Wednesday, May 06, 2026
Finalization of Basis of Allotment with the Designated Stock Exchange (T+1)	Thursday, May 07, 2026
Initiation of Allotment / Refunds / Unblocking of Funds from ASBA Account or UPI ID linked bank account <sup>1</sup> (T+2)	On or before Thursday, May 07, 2026
Credit of Equity Shares to Demat accounts of Allottees (T+2)	On or before Friday, May 08, 2026
Commencement of trading of the Equity Shares on the Stock Exchange (T+3)	Monday, May 11, 2026

Note - Our Company in consultation with the Book Running Lead Manager, may consider participation by Anchor Investors in accordance with the SEBI ICDR Regulations. The Anchor Investor Bid/Issue Period shall be one Working Day prior to the Bid/Issue Opening Date in accordance with the SEBI ICDR Regulations.

For information on the main objects and other objects of our Company, see "History and Certain Corporate Matters" on page 179 of the Red Herring Prospectus. The Memorandum of Association of our Company is a material document for inspection in relation to the Issue. For further details, see the section "Material Contracts and Documents for Inspection" on page 351 of the Red Herring Prospectus.

## CONTENTS OF THE MEMORANDUM OF ASSOCIATION OF OUR COMPANY AS REGARDS ITS OBJECTS

## LIABILITY OF MEMBERS OF THE COMPANY

Limited by shares.

## AMOUNT OF SHARE CAPITAL OF THE COMPANY AND CAPITAL STRUCTURE

The Authorized share capital of the Company is Rs. 20,00,00,000/- divided into 2,00,00,000 Equity Shares. The Issued, Subscribed and Paid-Up share capital of the Company before the Issue is Rs. 12,26,08,080/- divided into 1,22,60,808 Equity Shares of ₹ 10/- each. For details of the Capital Structure, see chapter titled "Capital Structure" beginning on page 79 of the Red Herring Prospectus.

## DISCLAIMER CLAUSE OF SECURITIES AND EXCHANGE BOARD OF INDIA ("SEBI")

It is to be distinctly understood that submission of the red herring prospectus to the securities and exchange board of India (SEBI) should not in any way be deemed or construed that the same has been cleared or approved by SEBI. SEBI does not take any responsibility either for the financial soundness of any scheme or the project for which this offer is proposed to be made or for the correctness of the statements made or opinions expressed in the red herring prospectus. The book running lead manager, Horizon Management Private Limited as certified that the disclosures made in the red herring prospectus are generally adequate and are in conformity with the regulations. This requirement is to facilitate investors to take an informed decision for making an investment in the proposed issue. It should also be clearly understood that while the company is primarily responsible for the correctness, adequacy and disclosure of all relevant information in the red herring prospectus, the book running lead manager, Horizon Management Private Limited, is expected to exercise due diligence to ensure that the company discharges its responsibility adequately in this behalf and towards this purpose, the book running lead manager, Horizon Management Private Limited, shall furnish to SEBI a due diligence certificate dated April 23, 2026 in the format prescribed under schedule v(a) of the securities and exchange board of India (issue of securities and disclosure requirements) regulations, 2018. The filing of the red herring prospectus does not, however, absolve our company from any liabilities under the companies act, 2013 or from the requirement of obtaining such statutory and other clearances as may be required for the purpose of the proposed issue. SEBI further reserves the right to take up at any point of time, with the book running lead manager any irregularities or lapses in the red herring prospectus.

## DISCLAIMER CLAUSE OF NSE (THE DESIGNATED STOCK EXCHANGE)

As required, a copy of this Offer Document has been submitted to National Stock Exchange of India Limited (hereinafter referred to as NSE). NSE has given vide its letter Ref: NSE/LIST/5792 dated November 18, 2025, permission to the Issuer to use the Exchange's name in this Offer Document as one of the Stock Exchanges on which this Issuer's securities are proposed to be listed. The Exchange has scrutinized this draft offer document for its limited intended purpose of deciding on the matter of granting the aforesaid permission to this Issuer. It is to be distinctly understood that the aforesaid permission given by NSE should not in any way be deemed or construed that the offer document has been cleared or approved by NSE; nor does it in any manner warrant, certify or endorse the correctness or completeness of any of the contents of this offer document; nor does it warrant that this Issuer's securities will be listed or will continue to be listed on the Exchange; nor does it take any responsibility for the financial or other soundness of this Issuer, its promoters, its management or any scheme or project of this Issuer.

Every person who desires to apply for or otherwise acquire any securities of this Issuer may do so pursuant to independent inquiry, investigation and analysis and shall not have any claim against the Exchange whatsoever by reason of any loss which may be suffered by such person consequent to or in connection with such subscription /acquisition whether by reason of anything stated or omitted to be stated herein or any other reason whatsoever.

## CREDIT RATING

This being the issue of Equity Shares, no credit rating is required.

## DEBENTURE TRUSTEE

This being the issue of Equity Shares, the appointment of Trustees is not required.

## IPO GRADING

Since this issue is made in terms of Chapter IX of the SEBI (ICDR) Regulations, there is no requirement of appointing an IPO Grading Agency.

BOOK RUNNING LEAD MANAGERS	REGISTRAR TO THE ISSUE	COMPANY SECRETARY AND COMPLIANCE OFFICER
 <p><b>Horizon Management Private Limited</b> Address: 19, R N Mukherjee Road, Main Building, 2nd Floor, Kolkata - 700001, West Bengal, India Telephone: +91 33 4600 0607 E-mail id: smepo@horizon.net.co Investor Grievance Id: investorrelations@horizon.net.co Website: www.horizonmanagement.in Contact Person: Narendra Bajaj SEBI Registration No.: INM00012926 CIN: U7140WB1996PTC077991</p>	 <p><b>KFin Technologies Limited</b> Address: KFin Selenium, Tower B, Plot 31-32, Gachibowli, Financial District, Nanakamguda, Hyderabad - 500032 Telephone: +91 40 6716 2222 Fax No: N.A. Email: value360 ipo@kfintech.com Website: www.kfintech.com Contact Person: Mr. M. Murali Krishna SEBI Registration Number: INR00000221 CIN: L72400TG2017PLC117649</p>	<p><b>Bhakti Shama</b> 52/89, Shahid Balal Nagar, Hansa Beauty Parlour, St. Stephen Circle, Mankarwall Road, Ajmer, Rajasthan - 305001, India Tel: +91 8178025783 Email: investor@value360india.com Website: www.value360india.com</p> <p>Investors can contact our Company Secretary and Compliance Officer, the book running Lead Manager or the Registrar to the Issue, in case of any pre-issue or post-issue related problems, such as non-receipt of letters of allotment, non-credit of allotted Equity Shares in the respective beneficiary account, non-receipt of refund orders and non-receipt of funds by electronic mode etc.</p>

**AVAILABILITY OF RED HERRING PROSPECTUS:** Investors are advised to refer to the Red Herring Prospectus and the Risk Factors contained therein before applying in the Issue. Full copy of the Red Herring Prospectus is available on the website of the SEBI at [www.sebi.gov.in](http://www.sebi.gov.in), the website of the Lead Managers to the Issue at [www.horizonmanagement.in](http://www.horizonmanagement.in), website of company at [www.value360india.com](http://www.value360india.com) and website of stock exchange at [www.nseindia.com](http://www.nseindia.com).

**AVAILABILITY OF ABRIDGED PROSPECTUS:** A copy of the Abridged Prospectus shall be available on the website of the Company, BRLM and NSE at <https://www.value360india.com>, [www.horizonmanagement.in](http://www.horizonmanagement.in), and <https://www.nseindia.com>.

SYNDICATE MEMBER: N.A.

SUB-SYNDICATE MEMBER: N.A.

**AVAILABILITY OF BID-CUM-APPLICATION FORMS:** Bid-Cum-Application forms can be obtained from the Registered Office of the Company: Value 360 Communications Limited (Telephone: + 011-46658888), Lead Managers: Horizon Management Private Limited (Telephone: +91 33 4600 0607). Bid-cum-application Forms will also be available on the website of NSE (<https://www.nseindia.com>) and the designated branches of SCSBs, the list of which is available at websites of the Stock Exchange and SEBI.

BANKER TO THE ISSUE, ESCROW COLLECTION BANK AND REFUND BANK: Axis Bank Limited

SPONSOR BANKER: Axis Bank Limited

UPI: UPI Bidders can also bid through UPI mechanism

Investor should read the Red Herring Prospectus carefully, including the "Risk Factors" beginning on page 28 of the Red Herring Prospectus before making any investment decision.

All capitalized terms used herein and not specifically defined shall have the same meaning as prescribed to them in the Red Herring Prospectus.

For VALUE 360 COMMUNICATIONS LIMITED

On Behalf of the Board of Directors

Sd/-

Kunal Kishore


(Chairman &amp; Managing Director)

Place: Delhi

Date: April 27, 2026

Value 360 Communications Limited is proposing, subject to applicable statutory and regulatory requirements, receipt of requisite approvals, market conditions and other considerations, to undertake an initial public offering of its Equity Shares and has filed the Red Herring Prospectus with Registrar of Companies, Delhi on April 23, 2026, website of lead managers to the issue at [www.horizonmanagement.in](http://www.horizonmanagement.in), website of company at [www.value360india.com](http://www.value360india.com) and website of NSE i.e. <https://www.nseindia.com>, respectively. Investors should note that investment in equity shares involves a high degree of risk and for details relating to the same, see section titled "Risk Factors" beginning on page 28 of the Red Herring Prospectus. Potential investors should not rely on the Red Herring Prospectus for making any investment decision.

The Equity Shares offered in the Issue have not been and will not be registered under the U.S. Securities Act of 1933, as amended (the "Securities Act") or any state securities laws in the United States, and unless so registered, may not be offered or sold within the United States except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act and any applicable U.S. state securities laws. There will be no public offering in the United States and the securities being offered in this announcement are not being offered or sold in the United States.



**ARVIND SMARTSPACES LIMITED**  
CIN: L45201GJ2008PLC055771  
Regd. Off: 24, Government Servant's Society, Near Municipal Market, Off. C. G. Road, Navrangpura, Ahmedabad-380009.  
Tel: +91 7968267000, Email: investor@arvindinfra.com Website: www.arvindsmartspace.com

**THE ANUP ENGINEERING LIMITED**  
CIN: L29306GJ2017PLC099085  
Regd. Office: Behind 66 KV Elec. Sub Station, Odhav Road, Ahmedabad-382415  
Website: www.anupengg.com Email: cs@anupengg.com  
Ph: +91-79-4025 8900 Investor connect: +91 -79 4025 8920

## NOTICE WITH RESPECT TO SPECIAL WINDOW FOR TRANSFER AND DEMATERIALIZATION (DEMAT) OF PHYSICAL SHARES

Pursuant to the Circular No. HO/38/13/11(2)2026-MIRSD-POD/1/3750/2026 dated 30<sup>th</sup> January, 2026 issued by the Securities and Exchange Board of India, the shareholders are hereby informed that a Special Window has been opened for a period of one year from 5<sup>th</sup> February, 2026 till 4<sup>th</sup> February, 2027, for transfer and demat of physical shares which were sold / purchased prior to 1<sup>st</sup> April, 2019, and were rejected / returned / not attended to due to deficiency in the documents or process or otherwise. Kindly note that during this period, the equity shares so transferred shall be mandatorily credited to the transferee only in demat mode and shall be under lock-in for a period of one year from the date of registration of transfer. Such equity shares shall not be transferred / lien-marked / pledged during the said lock-in period.

Eligible shareholders may submit their requests along with the requisite documents to MUGF Intime India Private Limited, the Registrar and Share Transfer Agent of the Company within the stipulated period at the address given below:-

## MUGF Intime India Private Limited

Address - 5<sup>th</sup> floor, 506 to 508, Amarnath Business Centre - 1 (ABC-1), Beside Gala Business Centre, Nr. St. Xavier's College Corner, Off CG Road, Ellisbridge, Ahmedabad 380006, Gujarat, India.  
Email: ahmedabad@in.mpgms.mugf.com  
Tel: 079 - 2646 5179

For The Anup Engineering Limited

Lay Desai

Company Secretary

Place: Ahmedabad

Date: 27<sup>th</sup> April, 2026



**ARVIND LIMITED**  
CIN - L17119G11931PLC000093  
Regd. Office: Naroda Road, Ahmedabad - 382345  
Website: www.arvind.com Email: investor@arvind.in  
Tel: +91 79 68268000-8108-09

**NOTICE OF SPECIAL WINDOW FOR TRANSFER AND DEMATERIALIZATION (DEMAT) OF PHYSICAL SHARES**

In furtherance to our newspaper advertisement published on 28<sup>th</sup> February, 2026, it is again brought to the Notice of Shareholders that in terms of the Circular No. HO/38/13/11(2)2026-MIRSD-POD/1/3750/2026 dated 30<sup>th</sup> January, 2026 issued by the Securities and Exchange Board of India, a Special Window has been opened for a period of one year from 5<sup>th</sup> February, 2026 till 4<sup>th</sup> February, 2027, for transfer and demat of physical shares which were sold / purchased prior to 1<sup>st</sup> April, 2019, and were rejected / returned / not attended to due to deficiency in the documents or process or otherwise. Kindly note that during this period, the equity shares so transferred shall be mandatorily credited to the transferee only in demat mode and shall be under lock-in for a period of one year from the date of registration of transfer. Such equity shares shall not be transferred / lien-marked / pledged during the said lock-in period.

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## MUGF Intime India Private Limited

Address - 5<sup>th</sup> floor, 506 to 508, Amarnath Business Centre - 1 (ABC-1), Beside Gala Business Centre, Nr. St. Xavier's College Corner, Off CG Road, Ellisbridge, Ahmedabad-380006, Gujarat, India. Email: ahmedabad@in.mpgms.mugf.com, Tel: 079 - 2646 5179

Date: 28<sup>th</sup> April, 2026

Place: Ahmedabad

For, Arvind Limited

Pritesh Shah

Company Secretary

Ahmedabad

