



iValue Infosolutions Limited

(Formerly known iValue Infosolutions Private Limited)

No. 903/1/1, 19th Main Road, 4th Sector,

H.S.R. Layout, Bangalore – 560102, Karnataka, India

CIN: U72200KA2008PLC045995|GST: 29AABC18601B1ZW

www.ivaluegroup.com | info@ivalue.co.in

October 16, 2025

National Stock Exchange of India Limited
The Listing Department,
Exchange Plaza,
Bandra Kurla Complex,
Mumbai – 400051

BSE Limited
Department of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001

Trading Symbol: **IVALUE**

Scrip Code: **544523**

Subject: Intimation of Appointment of Internal Auditor

Reference: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Respected Sir/ Madam,

In compliance with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform that the Board of Directors of the Company at their meeting held on Thursday, 16th October 2025 has, inter alia, approved the appointment of M/s S G S K & Company, Chartered Accountants, as the Internal Auditor for the financial year 2025-26.

Disclosures pursuant to Regulation 30, read with Para A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are enclosed herewith as **Annexure – A**

This is for information and records.

Thanking you,

Yours Sincerely,

For iValue Infosolutions Limited



Lakshmamanni
Company Secretary and Compliance Officer
Membership No. A51625

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Particulars	Details of Information
Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of Internal Auditor
Date of Appointment	16 th October, 2025
Term of Appointment	M/s S G S K & Company, Chartered Accountants, are appointed as the Internal Auditors of the Company for the financial year 2025-26, by the Board of Directors at its meeting held on October 16, 2025.
Brief Profile	Annexure - 1
Disclosure of Relationships between directors	Not Applicable



Firm Profile

S G S K & Company

Chartered Accountants

Vision

Excellence in what we do is, to provide services, with integrity, dignity, discipline, best of efforts and being independent and fair to all we are concerned.

Mission

Our mission is to assist clients and people to transcend sustained growth in business and knowledge, present and future.

About Us

S G S K & Company, Chartered Accountants ("SG"), (FRN: 024539S) founded by Ganesh Swaminathan and S.K. Subramanian in the year 2022. Subsequently, on account of ICAI firm merger, the firm constitution date is October 2008, with a total firm experience of 14 years. This firm has presently 2 partners and offices at Bangalore and Coimbatore in South India.

The partners of the firm have experience and exposure in National and International Auditing and Accounting and have been earlier associated with one of the Big-4 accounting firm prior to their own venture.

The firm Leadership comprises of leading professionals from Big-4 and MNCs with combined professional experience aggregating to more than 75 Years.

S G S K & Company

Chartered Accountants

Our People

The firm Leadership comprises of leading professionals from Big-4 and MNCs with combined professional experience of more than 75 Years.

Ganesh Swaminathan
Senior Partner

S.K. Subramanian
Managing Partner

Professional Staffs

Bangalore	Coimbatore
55+	5+

Our Leaders

Ganesh Swaminathan
Senior Partner

He was a partner of one of the Big-4 audit firms in India with more than 25 years of professional experience. He has been in International Secondment to Singapore and Detroit, USA for 18 months during 1997 and 1999. His articleship was in Fraser & Ross, Chartered Accountants between 1989 to 1992. Presently, he is a member of Banking Finance & Corporate Affairs committee of BCIC, Bangalore and also in the Management Committee of BCIC, Bangalore.

His experience covers industry segments namely, Insurance, Retail, Manufacturing, technology, Mining, Textile and Garments, Educational Institutions, Plantation, Real Estate and hospitality. He has experience in providing audit services for many multinational companies and group reporting including IFRS / US GAAP/Indian GAAP.

S. K. Subramanian
Managing Partner

He is a senior audit professional having more than 25 years of experience in leading international audit firms. He has been in Secondment to a Big 4 Audit Firm, Singapore for four months in 1998 and New York, USA for 18 months during 2000 and 2002. His articleship was in Fraser & Ross, Chartered Accountants between 1988 to 1991. He was employed in a Big 4 audit firm for eight years in UAE. Presently, Convenor of Bangalore Cantonment CPE Study Circle of SIRC of ICAI of India. .

His work experience has covered industry segments namely, Insurance, Retail, Manufacturing, technology, Mining, Textile and Garments, Educational Institutions, Plantation, Real Estate and hospitality. He has experience in providing audit services for many multinational companies and group reporting including IFRS / US GAAP/Indian GAAP.

Key Practice Areas

With the Professionally well-trained team nearing 100 persons across all the three locations, we cater to the needs of business in the following areas...

Audit & Assurance Services



Audit & Assurance Services under Companies Act, Income Tax Act etc.,



Internal Audit: An Audit for the purposes of management / owners

Enterprise Risk Advisory Services



Risk Advisory including ICFR Design, Implementation and Testing.



Compliance: Advisory & Assurance Services under various statutory laws

Taxation Services



Tax Advisory: Advise, Solutions and Compliance under various Tax Laws, both Direct and Indirect Tax Laws.

Business Advisory Services - Consulting



Business Advisory: Advising on business scenarios including Valuation, M&A, Tax, etc.

Key Service Areas

Statutory Audit In audit assurance services, the firm's experience includes listed companies, large public companies, public sector undertakings, Banks, Insurance companies, private companies, LLP's, non-corporate entities, NGOs and Charitable Trusts	Internal Audit Study of Internal Control systems, documentation, implementation, support and periodical audit and review including operations review and Management Audit.
Risk Advisory Specialized risk review and report services including IT Processes, identification of risks and advisory on the mitigating factors and solutions	Tax Advisory Tax advisory services includes Tax planning, Review of Tax compliance, Tax audit and certification, Tax Filing, Representation, International Taxation, Transfer Pricing, GST, etc.
Business Advisory Mergers & Acquisitions; Company Law Matters; Valuation Advisory;ERP Management Review [Design & Post Implementation]	Accounting Advisory <i>Accounting & Payroll [Transaction Processing]; Statutory Compliances; MIS Report Management [Design & Implementation]</i>

Note: Services mentioned in italics would be either from the firm or by out-source services firm delivered by us.

Training

The firm is planning for a Continuous Training and Workshop in the following manner: -

Regular training sessions are being conducted on two Saturdays of every month for the professional staff members in the team. The focus of these sessions is on

- Improvement of students' subject knowledge
- Current professional developments
- Audit planning
- Interpersonal skills
- Management skills
- Communication skills

Workshops

A Full-fledged residential workshop is planned to be conducted for the entire professional staff members and the Team every year off-site office campus. The duration of each workshop is two to three days each and the focus is on

- Auditing
- Taxation
- Company law and other Acts
- Communication
- Information technology

Professional trainers participate in the workshop on technical subjects, soft skills etc., The purpose of the workshops is to improve the skill set of the team to ensure t

The quality output which our clients always expect.

Industry and Sectors Served

	Manufacturing including Iron and Steel, Rubber, Plastics, Automobile, Casting, Mining, Plantation, Agriculture, etc
	Textile & Garments
	Information Technology & IT enabled services
	Telecom & Electronics
	Fast Moving Consumer Goods
	Banking, Financial Services and Insurance including Real Estate and Construction
	Travel, Tourism, Fitness & Leisure
	Logistics, Packers & Movers
	Distilleries and Breweries
	Education Institutions & Schools; NGO's and Charitable Trusts
	Aviation and Hi-tech Industries

Addresses of our offices

Bangalore
N-306, Manipal Centre, 47, Dickenson Road, Bangalore 560 042, Karnataka, India.
Coimbatore
No. 4, Race Course Road, SIEMA Building Coimbatore – 641 018, Tamil Nadu, India.
Email : info@sgskandcompany.com

16th October 2025

To

The Board of Directors

iValue Infosolutions Limited

No. 903/1/1, 19th Main Road,

4th Sector, HSR Layout, Bangalore – 560102

Subject: Consent Letter to Act as Internal Auditor

Dear Sir/Madam,

We acknowledge receipt of your communication dated 14th October 2025, appointing us as the Internal Auditor of iValue Infosolutions Limited for the financial year [2025–26].

We hereby provide our consent to act as the Internal Auditor of the Company in accordance with the provisions of Section 138 of the Companies Act, 2013 and the Companies (Accounts) Rules, 2014, and confirm that:

1. We satisfy the eligibility criteria prescribed under the Companies Act, 2013, and the rules made thereunder to be appointed as Internal Auditor.
2. We are not disqualified or in any way related to the company, its directors, or officers in a manner that would impair our independence.
3. We shall carry out the internal audit in accordance with the scope mutually agreed upon and in line with applicable Standards on Internal Audit (SIAs) issued by the Institute of Chartered Accountants of India (ICAI).

We look forward to your confirmation and issuance of a formal engagement letter outlining the detailed scope, timelines, and reporting requirements.

Thanking you,

For S G S K & Company

Chartered Accountants



S K Subramanian

Partner



Address: N-306 & 307, Manipal Centre, 47 – Dickenson Road, Bangalore – 560042

Place: Bangalore

Date: 16-10-2025