

Walker ChandioK & Co LLP

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Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Affle 3i Limited (formerly known as Affle (India) Limited)

Opinion

1. We have audited the accompanying standalone annual financial results ('the Statement') of Affle 3i Limited (formerly known as Affle (India) Limited) ('the Company') for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Statement* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the

Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune



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Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

Ind AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
8. As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls;
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
 - Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern; and



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Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- 9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- 10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

- 11. The Statement includes the financial results for the quarter ended 31 March 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For Walker ChandioK & Co LLP
Chartered Accountants
Firm Registration No.: 001076N/N500013


Ashish Gupta
Partner
Membership No. 504662

UDIN: 26504662VJKIYW5462

Place: Gurugram
Date: 09 May 2026



Affle 3i Limited (formerly known as "Affle (India) Limited")
Regd. Office: A47 Lower Ground Floor, Hauz Khas, Off Amar Bhawan, New Delhi-110016
CIN : L65990DL1994PLC408172
Statement of audited standalone financial results for the quarter and year ended March 31, 2026

(Amount in INR million, unless otherwise stated)

Particulars	Quarter ended			Year ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	(refer note 7)	(Unaudited)	(refer note 7)	(Audited)	(Audited)
1. Income					
Revenue from operations	2,194.37	2,262.02	1,875.41	8,644.25	7,143.86
Other income	196.71	160.96	166.11	695.24	626.42
Total income	2,391.08	2,422.98	2,041.52	9,339.49	7,770.28
2. Expense					
Inventory and data costs	1,445.16	1,481.10	1,181.43	5,775.05	4,505.54
Employee benefits expense	145.89	168.27	139.17	621.59	544.85
Finance costs	3.30	2.18	3.59	8.03	11.38
Depreciation and amortisation expenses	19.81	21.08	20.69	80.26	79.98
Other expenses	271.61	258.65	281.74	1,056.12	1,077.27
Total expenses	1,885.77	1,931.28	1,626.62	7,541.05	6,219.02
3. Profit before tax (1-2)	505.31	491.70	414.90	1,798.44	1,551.26
4. Tax expense:					
Current tax (including earlier years)	105.28	117.08	90.65	432.04	374.19
Deferred tax charge	24.67	7.85	15.90	27.21	22.13
Total tax expense	129.95	124.93	106.55	459.25	396.32
5. Profit for the periods / years (3-4)	375.36	366.77	308.35	1,339.19	1,154.94
6. Other comprehensive income					
Items that will not be reclassified to profit or loss in subsequent years					
Re-measurement gains/ (losses) on defined benefit plans	1.27	(1.27)	(1.24)	(1.41)	(2.29)
Income tax effect	(0.32)	0.32	0.31	0.35	0.58
Other comprehensive gains/ (losses) net of income tax	0.95	(0.95)	(0.93)	(1.06)	(1.71)
7. Total comprehensive income for the periods / years (5+6)	376.31	365.82	307.42	1,338.13	1,153.23
8. Paid-up equity share capital (face value INR 2/- per equity share)	281.20	281.08	280.71	281.20	280.71
9. Other equity for the years	-	-	-	20,254.31	18,524.12
10. Earnings per equity share (face value INR 2/- per equity share) (not annualised for quarters):					
(a) Basic	2.67	2.61	2.20	9.53	8.24
(b) Diluted	2.67	2.61	2.20	9.52	8.22

See accompanying notes to the statement of financial results



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Affle 3i Limited (formerly known as "Affle (India) Limited")
Regd. Office: A47 Lower Ground Floor, Hauz Khas, Off Amar Bhawan, New Delhi-110016
CIN : L65990DL1994PLC408172
Audited standalone balance sheet as at March 31, 2026

(Amount in INR million, unless otherwise stated)

Particulars	As at	
	March 31, 2026 (Unaudited)	March 31, 2025 (Audited)
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	12.57	8.62
(b) Right-of-use assets	26.38	33.86
(c) Goodwill	134.38	134.38
(d) Other intangible assets	110.25	94.41
(e) Intangible assets under development	113.76	67.30
(f) Financial assets		
(i) Investments	7,900.35	7,301.45
(ii) Other financial assets	1,020.53	30.09
(g) Income tax asset (net)	165.78	123.23
(h) Other non current assets	68.02	13.38
Total non-current assets	9,552.02	7,806.72
II. Current assets		
(a) Contract assets (net)	1,429.73	1,193.36
(b) Financial assets		
(i) Trade receivables (net)	1,549.46	1,523.18
(ii) Cash and cash equivalents	3,876.85	4,151.48
(iii) Bank balances other than cash and cash equivalents above	866.33	3,442.18
(iv) Loans	2,180.87	1,985.17
(v) Other financial assets	3,301.93	53.92
(c) Other current assets	1,249.74	606.64
	14,454.91	12,955.93
Investments held for sale	1,358.28	1,358.28
Total current assets	15,813.19	14,314.21
Total assets (I+II)	25,365.21	22,120.93
EQUITY AND LIABILITIES		
III. EQUITY		
(a) Equity share capital (A)	.281.20	280.71
(b) Other equity		
(i) Retained earnings	5,403.94	4,026.20
(ii) Securities premium	14,754.87	14,467.23
(iii) Treasury shares	(174.11)	(151.22)
(v) Share based payments reserves	269.61	181.91
Total other equity (B)	20,254.31	18,524.12
Total equity (A+B)	20,535.51	18,804.83
LIABILITIES		
IV. Non-current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	7.11	15.60
(b) Provisions	35.37	28.78
(c) Deferred tax liabilities (net)	74.33	47.47
Total non-current liabilities	116.81	91.85
V. Current liabilities		
(a) Contract liabilities	2.79	111.89
(b) Financial liabilities		
(i) Lease liabilities	19.02	17.79
(ii) Trade payables		
- total outstanding dues of micro enterprises and small enterprises	18.49	4.84
- total outstanding dues of creditors other than micro enterprises and small enterprises	4,413.03	2,899.28
(iii) Other financial liabilities	117.29	63.23
(c) Provisions	13.96	9.22
(d) Other current liabilities	98.95	118.00
(e) Current tax liabilities (net)	29.36	-
Total current liabilities	4,712.89	3,224.25
VI. Total liabilities (IV+V)	4,829.70	3,316.10
Total equity and liabilities (III+VI)	25,365.21	22,120.93

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Audited standalone statement of cash flows for the year ended March 31, 2026

(Amount in INR million, unless otherwise stated)

Particulars	Year ended	
	March 31, 2026 (Audited)	March 31, 2025 (Audited)
A Cash flow from operating activities		
Profit before tax	1,798.44	1,551.26
Adjustments for :		
Depreciation and amortisation expense	80.26	79.98
Interest on lease liabilities	2.35	3.17
Impairment allowance of trade receivables and contract assets	72.24	34.45
Liabilities written back	(12.27)	(7.49)
Loss /(Gain) on disposal of property, plant and equipment (net)	0.07	(0.07)
Interest income	(386.85)	(421.53)
Interest expense	3.34	1.20
Unrealised foreign exchange gain	(77.80)	(28.12)
Advances written off	0.07	-
Share based payments	38.67	19.26
Gain on overnight fund	(200.41)	(161.39)
Operating profit before working capital changes	1,318.11	1,070.72
Change in working capital:		
Contract assets	(236.37)	(297.96)
Trade receivables	(48.32)	89.88
Financial assets	4.97	34.83
Other current assets	(697.81)	(319.85)
Contract liabilities	(109.10)	86.90
Trade payables	1,374.01	310.80
Other financial liabilities	54.06	(10.79)
Other current liabilities	(19.05)	(17.98)
Provisions	9.92	4.03
Net cash generated from operations	1,650.42	950.58
Direct taxes paid (net of refunds)	(445.23)	(437.68)
Net cash generated from operating activities (A)	1,205.19	512.90
B Cash flow from investing activities:		
Purchase of property, plant and equipment, other intangible assets including intangible assets under development	(128.39)	(66.70)
Proceeds from sale of property, plant and equipment	0.41	0.19
Investments in bank deposits (having original maturity of more than three months)	(1,838.65)	(4,591.61)
Redemption of bank deposits (having original maturity of more than three months)	4,414.50	5,463.89
Investments in bank deposits (having original maturity of more than one year)	(4,205.00)	-
Investments made during the period	(510.25)	(263.18)
Interest income	350.28	416.25
Loan given to related party	-	(6.50)
Loan received back from related party	4.50	2.00
Gain on overnight fund	200.41	161.39
Net cash (used in)/generated from investing activities (B)	(1,712.19)	1,115.73
C Cash flow from financing activities:		
Interest expense	(1.77)	(0.42)
Interest on lease liabilities	(2.35)	(3.17)
Payment of principal portion of lease liabilities	(18.37)	(6.28)
Proceeds from issue of share capital (net of expenses)	-	(5.00)
Proceeds from issue of share capital under ESOP scheme (net)	265.24	263.18
Net cash generated from financing activities (C)	242.75	248.31
Net change in cash and cash equivalent (A+B+C)	(264.25)	1,876.94
Effect of exchange difference on cash and cash equivalents held in foreign currency	(10.38)	(3.77)
Cash and cash equivalents as at the beginning of the year	4,151.48	2,278.31
Cash and cash equivalents as at the end of the year	3,876.85	4,151.48
Components of cash and cash equivalents:		
Balance with banks		
- On current account	432.60	109.93
Cash in hand	0.08	0.08
Deposits with original maturity for less than three months	3,444.17	4,041.47
Total cash and cash equivalents	3,876.85	4,151.48



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Notes to the statement of audited standalone financial results for the quarter and year ended March 31, 2026

1. This Statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter and other recognised accounting practices and policies to the extent applicable.
2. The above audited standalone financial results as reviewed by the Audit Committee and have been approved by the Board of Directors at its meeting held on May 09, 2026. An audit of the financial results for the year ended March 31, 2026, has been carried out by the Statutory Auditors.
3. During the earlier years, the Company had completed Qualified Institutional Placement ("QIP") by issuing 1,153,845 equity shares aggregating to INR 5,906.90 million (net of QIP expenses of INR 93.09 million). As at March 31, 2026 the Company has utilised INR 5,558.36 million towards purposes specified in the placement document and the balance amount of QIP's net proceeds remains invested in fixed and other deposits.
4. During the earlier years, the Company had issued and allotted 69,00,000 equity shares with face value of INR 2 each, at a premium of INR 1,083.54 each aggregating to INR 7,374.28 million (net of issue expenses of INR 115.95 million) on a preferential basis to Gamnat Pte. Ltd. The issue was made in accordance with Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations"), as amended, the Companies Act, 2013, other applicable laws and other requisite statutory and regulatory approvals.

As at March 31, 2026, the Company has utilised INR 2,383.20 million towards purposes specified in the Offer document and the balance amount remains invested in fixed and other deposits.

5. During the earlier years, investment in Talent Unlimited Online Services Private Limited ("Bobble") has been classified as held for sale vide the Board meeting held on May 24, 2024. Further, the Investment Committee in its meeting held on June 16, 2025 decided to continue to classify the investment as held for sale till there is any substantial update on the inspection rights as sought by the Company. The carrying value of the investments held for sale is INR 1,358.28 million for a 24.07% stake, on a fully diluted basis.
6. On November 21, 2025, the Government of India notified the four Labour Codes consolidating 29 existing labour laws. The Ministry of Labour & Employment has also issued draft Central Rules and FAQs to help assess the financial impact of these changes.

Based on internal management assessment and the best information available, and in line with the Institute of Chartered Accountants of India (ICAI) guidance, the incremental impact of these changes is not material to the financial results of the Company for the year ended March 31, 2026.

The Company continues to monitor the finalisation of Central and State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect subsequently on the basis of such developments as needed.

7. The figures of the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year and reviewed year to date figures upto the end of the third quarter of the relevant financial year which were subject to limited review by the statutory auditors.
8. The results for the quarter and year ended March 31, 2026 are available on the Bombay Stock Exchange of India Limited website (URL: <https://www.bseindia.com/>), the National Stock Exchange of India Limited website (URL: <https://www.nseindia.com/>) and on the Company's website (URL: www.affle.com).



Date: May 09, 2026
Place: Singapore

**SIGNED FOR
IDENTIFICATION
PURPOSES**

**For and on behalf of the Board of Directors of Affle 3i Limited
(formerly known as "Affle (India) Limited")**



Anuj Khanna Sohum
Chairperson, Managing Director & Chief Executive Officer
DIN: 01363666

Walker Chandiook & Co LLP

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Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Affle 3i Limited (formerly known as Affle (India) Limited)

Opinion

1. We have audited the accompanying consolidated annual financial results ('the Statement') of Affle 3i Limited (formerly known as Affle (India) Limited) ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), for the year ended 31 March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate audited financial statements of the subsidiaries, as referred to in paragraph 12 below, the Statement:
 - (i) includes the annual financial results of the entities listed in Annexure 1;
 - (ii) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Group, for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in *the Auditor's Responsibilities for the Audit of the Statement* section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us together with the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 12 of the Other Matter section below, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

4. The Statement, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit or loss and other comprehensive income, and other financial information of the Group in accordance with the Ind AS prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Holding Company's Board of Directors

Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune



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Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors of the companies included in the Group, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group, and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively, for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

5. In preparing the Statement, the respective Board of Directors of the companies included in the Group, are responsible for assessing the ability of the Group, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
6. Those respective Board of Directors are also responsible for overseeing the financial reporting process of the companies included in the Group.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error, and are considered material if, individually, or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
8. As part of an audit in accordance with the Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
 - Conclude on the appropriateness of Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group, to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern;
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation; and
 - Obtain sufficient appropriate audit evidence regarding the financial statements of the entities within the Group, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of



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Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

9. We communicate with those charged with governance of the Holding Company and such other entities included in the Statement, of which we are the independent auditors, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
11. We also performed procedures in accordance with circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

12. We did not audit the annual financial statements of 4 subsidiaries included in the Statement whose financial information reflects (before adjustments for consolidation) total assets of ₹ 39,275.96 million as at 31 March 2026, total revenues of ₹ 17,595.88 million, total net profit after tax of ₹ 1,896.92 million, total comprehensive income of ₹ 1,896.92 million and net cash inflows of ₹ 458.96 million for the year ended on that date, as considered in the Statement. These annual financial statements have been audited by other auditors whose audit reports have been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the audit reports of such other auditors and the procedures performed by us as stated in paragraph 8 above.

Further, all of these subsidiaries are located outside India, whose annual financial statements have been prepared in accordance with accounting principles generally accepted in their respective countries, and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial statements of such subsidiaries from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based on the audit report of other auditors and the conversion adjustments prepared by the management of the Holding Company and audited by us.

Our opinion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

13. The Statement includes the annual financial statements of 2 subsidiaries which have not been audited, whose annual financial statements reflect (before adjustments for consolidation) total assets of ₹ 84.18 million as at 31 March 2026, total revenues of ₹ 57.84 million, total net loss after tax of ₹ 1.51 million, total comprehensive loss of ₹ 1.51 million for the year ended 31 March 2026 and net cash outflows of ₹ 58.44 million for the year then ended. These financial statements have been furnished to us by the Holding Company's management. Our opinion, in so far as it relates to the amounts and disclosures included in respect of aforesaid subsidiaries is based solely on such unaudited financial statements. In our opinion, and according to the information and explanations given to us by the management, these financial statements are not material to the Group.

Our opinion is not modified in respect of this matter with respect to our reliance on the financial statements certified by the respective Board of Directors.



Walker ChandioK &Co LLP

Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

14. The Statement includes the consolidated financial results for the quarter ended 31 March 2026, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subject to limited review by us.

For Walker ChandioK & Co LLP
Chartered Accountants
Firm Registration No.: 001076N/N500013


Ashish Gupta
Partner
Membership No. 504662

UDIN: 26504662KCJFJM6978

Place: Gurugram
Date: 09 May 2026



Walker Chandiook & Co LLP

Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

Annexure 1

List of entities included in the Statement

- a. Affle 3i Limited (formerly known as Affle (India) Limited) (Holding Company)

Subsidiaries -

1. Affle International Pte. Ltd.
2. PT. Affle Indonesia
3. Affle MEA FZ LLC
4. Affle Iberia S.L. (formerly "Mediasmart Mobile S.L.")
5. Appnext Pte. Ltd. (amalgamated with Affle International Pte. Ltd with effect from 01 October 2025)
6. Appnext Technologies Ltd.
7. Jampp Ireland Ltd.
8. Atommica LLC
9. Jampp EMEA GmbH (till 10 July 2025)
10. Jampp APAC Pte. Ltd (till 24 July 2025)
11. Jampp HQ S.A. (formerly "Devego S.A.")
12. Affle (UK) Ltd (formerly "Jampp Ltd")
13. Affle Brazil LTDA. (formerly Jampp Veiculacao de Publicidade Limitada)
14. Affle Inc. (earlier known as YouAppi Inc. and includes Jampp Inc. merged with Affle Inc.)
15. Affle Israel Ltd. (formerly "YouAppi Ltd.")
16. YouAppi GmbH
17. YouAppi Japan Co. Ltd.
18. YouAppi India Private Limited
19. YouAppi Inc. (Korea Branch)
20. Affle (India) Limited Employee Welfare Trust
21. Affle 3iL Limited (incorporated on 10 June 2025)



Affle 3i Limited (formerly known as "Affle (India) Limited")
Regd. Office: A47 Lower Ground Floor, Hauz Khas, Off Amar Bhawan, New Delhi-110016
CIN : L65990DL1994PLC408172
Statement of audited consolidated financial results for the quarter and year ended March 31, 2026

(Amount in INR million, unless otherwise stated)

Particulars	Quarter ended			Year ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	(refer note 9)	(Unaudited)	(refer note 9)	(Audited)	(Audited)
1. Income					
Revenue from operations	7,243.77	7,174.74	6,022.51	27,093.09	22,663.08
Other income	212.73	175.31	189.10	782.49	937.65
Total income	7,456.50	7,350.05	6,211.61	27,875.58	23,600.73
2. Expense					
Inventory and data costs	4,582.66	4,474.06	3,647.94	16,798.18	13,793.14
Employee benefits expense	634.75	637.12	583.24	2,512.20	2,312.66
Finance costs	10.08	12.59	24.45	52.62	125.91
Depreciation and amortisation expenses	334.30	331.94	265.83	1,243.76	966.98
Other expenses	414.57	433.10	451.65	1,682.15	1,725.67
Total expense	5,976.36	5,888.81	4,973.11	22,288.91	18,924.36
3. Profit before tax (1-2)	1,480.14	1,461.24	1,238.50	5,586.67	4,676.37
4. Tax expense:					
Current tax (including earlier years)	268.49	265.39	249.35	1,047.65	892.58
Deferred tax charge/ (credit)	16.51	2.61	(41.50)	(9.49)	(34.90)
Total tax expense	285.00	268.00	207.85	1,038.16	857.68
5. Profit for the periods/years (3-4)	1,195.14	1,193.24	1,030.65	4,548.51	3,818.69
6. Other comprehensive income					
Items that will be reclassified to profit or loss in subsequent years					
Exchange differences on translating the financial statements of a foreign operation	1,087.49	328.42	39.11	2,152.60	360.73
Hyperinflation adjustment in opening retained earnings	(20.01)	(5.20)	(5.41)	(35.05)	(33.84)
Items that will not be reclassified to profit or loss in subsequent years					
Re-measurement gains/(losses) on defined benefit plans	1.28	(1.28)	(1.24)	(1.41)	(2.29)
Income tax effect	(0.32)	0.32	0.31	0.35	0.58
Other comprehensive gains net of tax	1,068.44	322.26	32.77	2,116.49	325.18
7. Total comprehensive income for the periods/years (5+6)	2,263.58	1,515.50	1,063.42	6,665.00	4,143.87
8. Profit for the periods/years attributable to:					
- Equity holders of the parent	1,195.14	1,193.24	1,030.65	4,548.51	3,818.69
9. Other comprehensive income for the periods/years attributable to:					
- Equity holders of the parent	1,068.44	322.26	32.77	2,116.49	325.18
10. Total comprehensive income for the periods/years attributable to:					
- Equity holders of the parent	2,263.58	1,515.50	1,063.42	6,665.00	4,143.87
11. Paid-up equity share capital (face value INR 2/- per equity share)	281.20	281.08	280.71	281.20	280.71
12. Other equity for the years	-	-	-	36,240.93	29,183.86
13. Earnings per equity share (face value INR 2/- per equity share)					
(a) Basic	8.51	8.50	7.35	32.38	27.23
(b) Diluted	8.49	8.49	7.34	32.32	27.19

See accompanying notes to the statement of financial results



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Audited consolidated balance sheet as at March 31, 2026

(Amount in INR million, unless otherwise stated)

Particulars	As at	
	March 31, 2026 (Audited)	March 31, 2025 (Audited)
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	38.26	33.85
(b) Right-of-use assets	33.50	48.51
(c) Goodwill	11,123.88	10,083.46
(d) Other intangible assets	2,744.08	2,043.84
(e) Intangible assets under development	1,306.63	1,114.66
(f) Financial assets		
(i) Investments	1,138.67	628.57
(ii) Other financial assets	1,020.53	30.09
(g) Deferred tax assets (net)	156.14	144.40
(h) Income tax assets (net)	188.98	315.72
(i) Other non current assets	68.02	13.38
Total non-current assets	17,818.69	14,456.48
II. Current assets		
(a) Contract assets (net)	3,240.76	2,531.44
(b) Financial assets		
(i) Trade receivables (net)	3,856.13	2,985.56
(ii) Cash and cash equivalents	12,074.35	10,474.81
(iii) Bank balances other than cash and cash equivalents above	866.33	3,442.18
(iv) Loans	51.91	22.19
(v) Other financial assets	3,446.18	174.30
(c) Other current assets	1,514.25	784.42
	25,049.91	20,414.90
(d) Investments held for sale	1,346.32	1,346.32
Total current assets	26,396.23	21,761.22
Total assets (I+II)	44,214.92	36,217.70
EQUITY AND LIABILITIES		
III. EQUITY		
(a) Equity share capital (A)	281.20	280.71
(b) Other equity		
(i) Retained earnings	18,117.13	13,565.11
(ii) Capital reserve	(78.23)	(78.23)
(iii) Securities premium	14,754.86	14,467.23
(iv) Treasury shares	(174.10)	(151.22)
(v) Share based payments reserve	269.61	181.91
(vii) Other reserves	3,351.66	1,199.06
Total other equity (B)	36,240.93	29,183.86
Total equity (A+B)	36,522.13	29,464.57
LIABILITIES		
IV. Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	19.18	106.61
(ii) Lease liabilities	7.45	21.14
(iii) Other financial liabilities	169.87	196.72
(b) Provisions	45.38	39.88
(c) Deferred tax liabilities (net)	104.31	102.41
Total non-current liabilities	346.19	466.76
V. Current liabilities		
(a) Contract liabilities	32.19	157.57
(b) Financial liabilities		
(i) Borrowings	99.79	665.55
(ii) Lease liabilities	21.67	27.65
(iii) Trade payables		
- total outstanding dues of micro enterprises and small enterprises	18.49	4.84
- total outstanding dues of creditors other than micro enterprises and small enterprises	5,917.01	4,071.12
(iv) Other financial liabilities	600.98	577.12
(c) Provisions	84.07	57.10
(d) Other current liabilities	207.08	215.45
(e) Current tax liabilities (net)	365.32	509.97
Total current liabilities	7,346.60	6,286.37
VI. Total liabilities (IV+V)	7,692.79	6,753.13
Total equity and liabilities (III+VI)	44,214.92	36,217.70

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Affle 3i Limited (formerly known as "Affle (India) Limited")
Regd. Office: A47 Lower Ground Floor, Hauz Khas, Off Amar Bhawan, New Delhi-110016
CIN : L65990DL1994PLC408172
Audited consolidated statement of cash flows for the year ended March 31, 2026

(Amount in INR million, unless otherwise stated)

Particulars	Year ended	
	March 31, 2026 (Audited)	March 31, 2025, (Audited)
A Cash flow from operating activities		
Profit before tax	5,586.67	4,676.37
Adjustments for :		
Depreciation and amortisation expense	1,243.76	966.98
Interest on lease liabilities	2.84	4.31
Impairment allowance of trade receivables and contracts assets	77.08	55.04
Liabilities written back	(14.68)	(8.94)
Loss on disposal of property, plant and equipment (net)	(0.15)	(0.09)
Interest income	(464.11)	(503.95)
Interest expense	29.10	89.05
Unrealised foreign exchange loss/ (gains)	219.11	(104.73)
Advances written off	0.07	-
Bad debts written off	1.57	1.11
Fair value gain on financial instruments/liabilities	-	(199.10)
Share based payments	127.32	82.12
Gain on overnight fund	(200.41)	(161.39)
Operating profit before working capital changes	6,608.17	4,896.78
Change in working capital:		
Contract assets	(709.32)	(478.75)
Trade receivables	(1,000.27)	135.10
Financial assets	(53.34)	(8.25)
Other assets	(784.54)	(148.17)
Contract liabilities	(110.70)	70.51
Trade payables	2,022.06	259.37
Other financial liabilities	96.17	218.46
Other liabilities	(8.37)	17.05
Provisions	31.06	40.53
Net cash generated from operations	6,090.92	5,002.63
Direct taxes paid (net of refunds)	(1,067.43)	(742.72)
Net cash generated from operating activities (A)	5,023.49	4,259.91
B Cash flow from investing activities:		
Purchase of property, plant and equipment, other intangible assets including intangible assets under development	(2,111.00)	(1,599.02)
Proceeds from sale of property, plant and equipment	-	0.19
Payment for acquisition of a subsidiary, net of cash acquired	(116.78)	(779.56)
Acquisition of non controlling interest	-	(35.11)
Investments in bank deposits (having original maturity of more than three months)	(9,258.65)	(4,591.61)
Redemption of bank deposits (having original maturity of more than three months)	7,629.50	5,463.89
Purchase of investement	(510.10)	(263.33)
Interest received	430.41	506.04
Gain on overnight fund	200.41	161.39
Net cash (used in) investing activities (B)	(3,736.21)	(1,137.12)
C Cash flow from financing activities:		
Interest expense	(8.03)	(93.21)
Repayment of borrowings	(653.19)	(1,065.74)
Interest on lease liabilities	(2.84)	(4.31)
Payment of principal portion of lease liabilities	(33.90)	(13.05)
Proceeds from issue of share capital (net of expenses)	-	(5.00)
Proceeds from issue of share capital under ESOP scheme (net)	265.23	263.18
Net cash (used in) financing activities (C)	(432.73)	(918.13)
Net change in cash and cash equivalent (A+B+C)	854.55	2,204.66
Effect of exchange difference on cash and cash equivalents held in foreign currency	744.99	219.14
Cash and cash equivalents as at the beginning of the year	10,474.81	8,051.01
Cash and cash equivalent as at the end of the year	12,074.35	10,474.81
Components of cash and cash equivalents:		
Balance with banks		
- On current account	3,088.17	2,177.97
Cash in hand	0.10	0.08
Deposits with original maturity for less than three months	8,986.08	8,296.76
Total cash and cash equivalents	12,074.35	10,474.81

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Notes to the statement of audited consolidated financial results for the quarter and year ended March 31, 2026

1. This Statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter and other recognised accounting practices and policies to the extent applicable.
2. The above audited consolidated financial results as reviewed by the Audit Committee and have been approved by the Board of Directors at its meeting held on May 09, 2026. An audit of the financial results for the quarter and year ended March 31, 2026, has been carried out by the Statutory Auditors.
3. The business activities of the Company and its subsidiaries (together referred to as the "Group") predominantly fall within a single primary business segment viz "consumer platform segment" due to the inter-operability of different platforms. There is no separate reportable business segment. The Group operates in two principal geographical areas, i.e., in India, its home country, and in other countries. The aforesaid is in line with review of operating results by the chief operating decision maker.
4. The consolidated financial results of the Company comprising its subsidiaries (together referred to as "the Group") includes the results of the following entities:

Company	Relationship under Ind AS
Affle International Pte. Ltd. ("AINT")	Subsidiary with effect from April 01, 2018
PT. Affle Indonesia	Subsidiary with effect from July 01, 2018
Affle MEA FZ-LLC ("AMEA")	Subsidiary with effect from April 01, 2019
Affle Iberia S.L. (earlier known as "Mediasmart Mobile S.L.")	Subsidiary with effect from January 22, 2020
Appnext Pte. Ltd. ("Appnext")	Amalgamated with AINT with effect from October 01, 2025
Appnext Technologies Ltd.	Subsidiary with effect from July 19, 2020
Jampp (Ireland) Limited	Subsidiary with effect from July 01, 2021
Atommica LLC	Subsidiary with effect from July 01, 2021
Jampp EMEA GmbH	Liquidated with effect from July 10, 2025
Jampp APAC Pte. Ltd.	Liquidated with effect from April 21, 2025
Jampp HQ S.A. (earlier known as Devego S.A.)	Subsidiary with effect from July 01, 2021
Affle (UK) Limited (earlier known as "Jampp Ltd".)	Subsidiary with effect from July 01, 2021
Affle Brazil Ltda. (earlier known as "Jampp Veiculacao de Publicidade Limitada")	Subsidiary with effect from July 01, 2021
Affle Inc. (earlier known as "YouAppi Inc". and includes Jampp Inc. merged with Affle Inc.)	Subsidiary with effect from May 01, 2023
Affle Israel Ltd. (earlier known as "YouAppi Limited")	Subsidiary with effect from May 01, 2023
YouAppi Japan Co. Ltd.	Subsidiary with effect from May 01, 2023
YouAppi India Private Limited	Subsidiary with effect from May 01, 2023
YouAppi GmbH	Subsidiary with effect from May 01, 2023
Affle (India) Limited Employees Welfare Trust	Other consolidating entity with effect from October 28, 2021
Affle 3iL Limited	Subsidiary with effect from June 10, 2025

5. During the earlier years, the Group had completed Qualified Institutional Placement ("QIP") by issuing 1,153,845 equity shares aggregating to INR 5,906.90 million (net of QIP expenses of INR 93.09 million). As at March 31, 2026 the Company has utilised INR 5,558.36 million towards purposes specified in the placement document and the balance amount of QIP's net proceeds remains invested in fixed and other deposits.



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Notes to the statement of audited consolidated financial results for the quarter and year ended March 31, 2026

6. During the earlier year, the Group had issued and allotted 69,00,000 equity shares with face value of INR 2 each, at a premium of INR 1083.54 each aggregating to INR 7,374.28 million (net of issue expenses of INR 115.95 million) on a preferential basis to Gamnat Pte. Ltd. The issue was made in accordance with Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations"), as amended, the Companies Act, 2013, other applicable laws and other requisite statutory and regulatory approvals.

As at March 31, 2026, the Group has utilised INR 2,383.20 million towards purposes specified in the Offer document and the balance amount remains invested in fixed and other deposits.

7. During the earlier years, investment in Talent Unlimited Online Services Private Limited ("Bobble") has been classified as held for sale vide the Board meeting held on May 24, 2024. Further, the Investment Committee in its meeting held on June 16, 2025 decided to continue to classify the investment as held for sale till there is any substantial update on the inspection rights as sought by the Company. The carrying value of the investments held for sale is INR 1,346.32 million for a 24.07% stake, on a fully diluted basis.
8. On November 21, 2025, the Government of India notified the four Labour Codes consolidating 29 existing labour laws. The Ministry of Labour & Employment has also issued draft Central Rules and FAQs to help assess the financial impact of these changes.

Based on internal management assessment and the best information available, and in line with the Institute of Chartered Accountants of India (ICAI) guidance, the incremental impact of these changes is not material to the financial results of the Company for the year ended March 31, 2026.

The Company continues to monitor the finalisation of Central and State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect subsequently on the basis of such developments as needed.

9. The figures of the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year and reviewed year to date figures upto the end of the third quarter of the relevant financial year which were subject to limited review by the statutory auditors.
10. The results for the quarter and year ended March 31, 2026 are available on the Bombay Stock Exchange of India Limited website (URL: <https://www.bseindia.com/>), the National Stock Exchange of India Limited website (URL: <https://www.nseindia.com/>) and on the Company's website (URL: www.affle.com).

**SIGNED FOR
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**For and on behalf of the Board of Directors of Affle 3i Limited
(formerly known as "Affle (India) Limited")**




Affle 3i Limited

Anuj Khanna Sohum

Chairperson, Managing Director & Chief Executive Officer

DIN: 01363666

Date: May 09, 2026

Place: Singapore