Financials of Affle Inc. (earlier known as YouAppi Inc.) and its Subsidiaries

S. No.	Name of the Company
1.	Affle Inc., USA (earlier known as YouAppi Inc.)
2.	Affle Israel Ltd. (earlier known as YouAppi Limited, Israel)
3.	Affle Inc. Korea Branch (earlier known as YouAppi Inc. Korea Branch) (along with translated copy)
4.	YouAppi GmbH, Germany
5.	YouAppi Japan (along with translated copy)
6.	YouAppi India Private Limited

Affle Inc. (Formerly known as YouAppi Inc.)
Statement of unaudited balance sheet as at March 31, 2026
(Amount in USD, unless otherwise stated)

Particulars	As at 31.03.2026 (Unaudited)	As at 31.03.2025 (Unaudited)
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	67,991	41,519
(b) Intangible assets	2,080	6,240
(c) Other non-current assets	777,301	9,406,401
Total non-current assets	**847,372**	**9,454,160**
II. Current assets		
(a) Contract assets (net)	8,345,462	7,837,728
(b) Financial assets		-
(i) Trade receivables (net)	41,865,339	28,092,992
(ii) Cash and cash equivalent	14,986,735	7,087,360
(iii) Other bank balance other than (ii) above	128,848	-
(iv) Loans	15,692	10,002
(v) Other financial assets	3,825,321	271,556
(c) Other current assets	307,917	449,681
Total current assets	**69,475,314**	**43,749,319**
Total assets (I+II)	**70,322,686**	**53,203,479**
EQUITY AND LIABILITIES		
III. EQUITY		
(a) Equity share capital	1,890	1,890
(b) Other equity	37,822,890	28,169,527
Total equity	**37,824,779**	**28,171,417**
LIABILITIES		
IV. Non-current liabilities		
(a) Other non-current liabilities	45,039	45,039
Total non-current liabilities	**45,039**	**45,039**
V. Current liabilities		
(a) Contract Liability	69,622	57,822
(b) Financial liabilities		
(i) Trade payables	31,149,934	23,006,383
(ii) Other financial liabilities	286,699	836,319
(c) Provisions	65,049	102,399
(d) Liabilities for current tax (net)	828,850	920,137
(e) Other current liabilities	52,713	63,963
Total current liabilities	**32,452,867**	**24,987,023**
Total equity and liabilities (III+IV+V)	**70,322,686**	**53,203,479**

For and on behalf of the Board of Directors of Affle Inc.

Sd/-

Kapil Mohan Bhutani
Director

Sd/-

Nikhil Gupta
Director

Affle Inc. (Formerly known as YouAppi Inc.)

Statement of unaudited profit or loss for the year ended March 31, 2026

(Amount in USD, unless otherwise stated)

Particulars	Year ended	
	March 31, 2026	March 31, 2025
1. Income		
Revenue from contracts with customers	121,755,964	93,913,070
Other income	10,630	11,672
Total income	**121,766,595**	**93,924,742**
2. Expense		
Inventory and data costs	102,273,207	78,801,555
Employee benefits expense	6,827,503	6,693,822
Finance costs	56,387	51,108
Depreciation and amortisation expense	31,462	21,891
Other expenses	1,138,526	1,485,659
Total expense	**110,327,085**	**87,054,035**
3. Profit before exceptional items and tax (1-2)	**11,439,510**	**6,870,707**
4. Exceptional items		
5. Profit before tax (3-4)	**11,439,510**	**6,870,707**
6. Tax expense:		
Current tax	2,399,698	1,786,568
Deferred tax	-	20,692
Total tax expense	**2,399,698**	**1,807,260**
7. Net Profit for the year (5-6)	**9,039,812**	**5,063,447**
8. Other comprehensive income		
Items that will be reclassified to profit or loss		
Exchange differences on translation of foreign operations	-	-
Items that will be reclassified to profit or loss		
Re-measurement gains / (losses) on defined benefit plans	-	-
Income tax effect	-	-
Other comprehensive income net of tax	-	-
9. Total comprehensive income for the year (7+8)	**9,039,812**	**5,063,447**

For and on behalf of the Board of Directors of Affle Inc.

Sd/-

Kapil Mohan Bhutani
Director

Sd/-

Nikhil Gupta
Director

Affle Israel Ltd.
Statement of unaudited balance sheet as at March 31, 2026
(Amount in Thousand ILS, unless otherwise stated)

Particulars	As at 31.03.2026 (Unaudited)	As at 31.03.2025 (Unaudited)
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	177.90	288.89
Total non-current assets	**177.90**	**288.89**
II. Current assets		
(a) Financial assets		
(i) Trade receivables (net)	603.43	22,344.49
(ii) Cash and cash equivalent	3,536.38	4,266.03
(iii) Other financial assets	351.36	351.37
(b) Other current assets	57.28	246.20
Total current assets	**4,548.45**	**27,208.09**
Total assets (I+II)	**4,726.35**	**27,496.98**
EQUITY AND LIABILITIES		
III. EQUITY		
(a) Equity share capital	1.00	1.00
(b) Other equity	(10,341.91)	(13,540.26)
Total equity	**(10,340.91)**	**(13,539.26)**
LIABILITIES		
IV. Non-current liabilities		
(a) Long-term borrowings	-	35,885.26
(b) Deferred tax liabilities (net)	22.23	22.23
Total non-current liabilities	**22.23**	**35,907.49**
V. Current liabilities		
(a) Financial liabilities		
(i) Trade payables	11,568.59	1,127.29
(ii) Other financial liabilities	1,919.40	1,484.22
(b) Provisions	1,036.59	887.12
(c) Liabilities for current tax (net)	-	951.73
(d) Other current liabilities	520.44	678.39
Total current liabilities	**15,045.02**	**5,128.75**
Total equity and liabilities (III+IV+V)	**4,726.35**	**27,496.98**

For and on behalf of the Board of Directors of Affle Israel Ltd

Sd/-

Anuj Khanna Sohum
Director

Sd/-

Nikhil Gupta
Director

Affle Israel Ltd.

Statement of unaudited profit or loss for the year ended March 31, 2026

(Amount in Thousand ILS, unless otherwise stated)

Particulars	Year ended	
	March 31, 2026	March 31, 2025
1. Income		
Revenue from contracts with customers	30,924.28	43,782.91
Total income	**30,924.28**	**43,782.91**
2. Expense		
Employee benefits expense	25,660.41	25,284.00
Finance costs	0.14	0.35
Depreciation and amortisation expense	119.97	93.96
Other expenses	(2.69)	3,891.68
Total expense	**25,777.82**	**29,269.99**
3. Profit before exceptional items and tax (1-2)	**5,146.46**	**14,512.92**
4. Exceptional items		
5. Profit before tax (3-4)	**5,146.46**	**14,512.92**
6. Tax expense:		
Current tax	(951.73)	951.73
Deferred tax	-	-
Total tax expense	**(951.73)**	**951.73**
7. Net Profit for the year (5-6)	**6,098.19**	**13,561.19**
Attributable to:		
- Equity holders of the parent	6,098.19	13,561.19
- Non-controlling interests	-	-
8. Other comprehensive income		
Items that will be reclassified to profit or loss		
Exchange differences on translation of foreign operations	-	-
Items that will be reclassified to profit or loss		
Re-measurement gains / (losses) on defined benefit plans	-	-
Income tax effect	-	-
Other comprehensive income net of tax	-	-
9. Total comprehensive income for the year (7+8)	**6,098.19**	**13,561.19**

For and on behalf of the Board of Directors of Affle Israel Ltd

Sd/-

Anuj Khanna Sohum
Director

Sd/-

Nikhil Gupta
Director

국세청
nts.go.kr

표준재무제표증명
Certificate of Standard Financial Statements

발급번호 Issuance Number	☐ 개인 Individual	☑ 법인 Corporation	처리기간 Processing Time
0785-943-3703-382			즉 시 Immediately

상호(법인명) Name of Business	애플 주식회사(Affle Inc.) (영업소) YouAppi Inc. Korea Branch (815-84-00057)	사업자등록번호 Business Taxpayer ID Number	815-84-00057
성명(대표자) Name of Representative	NIKHIL GUPTA NIKHIL GUPTA (110181-*******)	주민(법인)등록번호 Resident(Corporation) Registration Number	110181-*******
업 태 Business Type	서비스업 Professional, scientific and technical activities		
종 목 Business Item	모바일 광고의 사업 개발 및 영업 마케팅 Activities of management consultancy		
사 업 장 Business Address	서울특별시 강남구 선릉로 428, 11층(대치동) 113, 11F, 428 Seolleung-ro, Gangnam-gu, Seoul, Republic of Korea		
사업연도 Tax Year	법인 (Corporation) 2025.04.01 ~ 2026.03.31	첨부서류 List of Attached Documents	☑ 표준재무상태표 Standard Balance Sheet ☑ 표준손익계산서 Standard Income Statement ☐ 부속명세서 Supplementary Statement
신고구분 Type of Tax Return	정기신고 Tax Return Within Due Date	신고일 Date of Tax Return	2026년(Year) 6월(Month) 26일(Day)

붙임의 표준재무제표는 과세표준 신고 시 세무서에 제출한 표준재무제표와 같음을 증명합니다.

I certify that the attached standard financial statements are equal to the financial statements for income tax base submitted by the company to the district tax office.

※ 영문 임의기재사항[상호, 성명(대표자), 업태, 종목, 상세주소]은 실체적 권리관계를 증명하는 효력이 없습니다. Arbitrary data written in English [Name of Business, Name of Representative, Business Type, Business Item, and Business Address]do not hold a power to prove substantive rights and responsibilities.

접 수 번 호 Receipt No.	505410515292
담 당 부 서 Department	민원봉사실 Taxpayer Assistance Center
담 당 자 Staff in charge	
연 락 처 Telephone No.	+82-2-3011-7556

2026년(Year) 8월(Month) 11일(Day)

삼성세무서장

Head of (Samseong) District Tax Office

국세청
National Tax Service

* 본 증명의 위·변조 여부는 발급일로부터 90일 이내「국세청 홈택스(www.hometax.go.kr) 또는 모바일 홈택스 > 민원증명(증명발급) > 민원증명 원본확인」에서 발급번호로 확인, 또는 문서 하단의 바코드로 확인이 가능합니다.
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2) with the issuance number of the document at either Hometax website (www.hometax.go.kr) or mobile Hometax (Certificate of civil petition (certificate issued) > Check the original certificate of civil petition) within 90 days from the date of issuance.

Standard Balance Sheet

(General Corporation)

(Unit: KRW)

Business Taxpayer ID Number	815-84-00057	Name of Business	YouAppi Inc. Korea Branch	As of 03. 31. 2026
Corporation Registration No.	110181-*******			(mm, dd, yyyy)

Description	Code	Amount	Description	Code	Amount
I.Current assets	001	262,475,774	d.Other withholding accounts	250	6,465,410
(1)Quick assets	002	257,975,319	11.Other current liabilities	279	78,213,903
1.Cash and cash equivalents	003	71,144,083	**II.Non-current liabilities**	284	65,375,136
4.Accounts receivable	009	186,831,236	7.Post-employment benefit obligations	309	65,375,136
a.Trade receivable	010	186,831,236	**Total liabilities(I+II)**	333	201,812,181
(2)Inventories	044	0	**III.Capital**	334	0
(3)Other current assets	067	4,500,455	**IV.Capital reserve**	337	0
4.Other current assets	071	4,500,455	**V.Capital adjustments**	348	0
a.Prepaid corporate income tax	072	3,160,450	**VI.Accumulated other comprehensive income(loss)**	361	0
b.Prepaid value added tax	073	1,340,005	**VII.Retained earnings**	372	66,266,985
II.Non-current assets	080	5,603,392	5.Unappropriated retained earnings (Undisposed accumulated deficit)	381	66,266,985
(1)Investments	081	0	**Total equity (III+~VII)**	382	66,266,985
(2)Tangible assets	110	2,623,392	**Total liabilities and equity**	383	268,079,166
10.Tool · Apparatus · Fixtures	145	6,452,567			
(Accumulated depreciation)	146	3,829,175			
(3)Intangible assets	169	0			
(4)Other non-current assets	194	2,980,000			
4.Deposits paid	217	2,980,000			
a.Deposits paid for rental	218	2,980,000			
Total assets (I+II)	228	268,079,166			
I.Current liabilities	229	136,437,045			
3.Other payables	238	51,757,732			
a.Unpaid corporate income tax	239	4,855,880			
c.Other payables	241	46,901,852			
5.Withholding accounts	246	6,465,410			

From 04. 01. 2025 To 03. 31. 2026	Standard Income Statement (General Corporation)	Name of Business	YouAppi Inc. Korea Branch
		Business Taxpayer ID Number	815-84-00057

(Unit: KRW)

Description	Code	Amount	Description	Code	Amount
Ⅰ.Sales	001	499,761,646	1.Interest income	131	22,704
9.Other sales	024	499,761,646	7.Gain on foreign exchange differences on settlement	140	13,090,283
a.	025	499,761,646	8.Gain on foreign exchange differences on translation	141	8,178,818
Ⅱ.Cost of sales	035	0	Ⅶ.Non-operating expenses	179	15,305,733
Ⅲ.Gross profit(loss)	066	499,761,646	7.Loss on foreign exchange differences on settlement	189	13,371,681
Ⅳ.Selling and administrative expenses	067	475,963,514	8.Loss on foreign exchange differences on translation	190	1,934,040
1.Salaries	068	328,617,780	21.Others	212	12
b.Salaries of employees	070	321,027,857	Ⅷ.Net income(loss) before income tax expenses	217	29,784,204
d.Bonuses of employees	072	7,589,923	Ⅸ.Income tax expenses	218	4,855,880
2.Post-employment benefits	074	24,857,736	Ⅹ.Net income(loss)	219	24,928,324
b.Post-employment benefits of employees	076	24,857,736			
4.Fringe benefits	079	28,578,570			
5.Travel expenses	080	3,927,100			
6.Rental expenses	081	16,092,000			
a.Rental expenses of real estate	082	16,092,000			
7.Business operating expense	085	12,128,460			
8.Depreciation on tangible assets	086	1,289,791			
10.Taxes and dues	090	62,500			
11.Advertising expenses (include sales promotion expenses)	091	17,475,818			
20.Commissions	104	40,960,788			
a.Domestic commissions	105	40,960,788			
22.Consumables expenses	108	1,934,021			
23.Communication expenses	109	38,950			
Ⅴ.Operating profit(loss)	129	23,798,132			
Ⅵ.Non-operating income	130	21,291,805			

YouAppi GmBH
Statement of unaudited balance sheet as at December 31, 2025
(Amount in Euro, unless otherwise stated)

Particulars	As at 31.12.2025 (Unaudited)	As at 31.12.2024 (Unaudited)
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	13	13
Total non-current assets	**13**	**13**
II. Current assets		
(a) Financial assets		
(i) Trade receivables (net)	124,633	126,482
(ii) Cash and cash equivalent	10,694	22,973
(iii) Other financial assets	9,024	2,640
Total current assets	**144,352**	**152,095**
Total assets (I+II)	**144,365**	**152,108**
EQUITY AND LIABILITIES		
III. EQUITY		
(a) Equity share capital	25,000	25,000
(b) Other equity	99,779	83,245
Total equity	**124,779**	**108,245**
LIABILITIES		
IV. Current liabilities		
(a) Financial liabilities		
(i) Trade payables	11,303	31,848
(ii) Other financial liabilities	-	12,015
(b) Liabilities for current tax (net)	8,283	-
Total current liabilities	**19,586**	**43,863**
Total equity and liabilities (III+IV+V)	**144,365**	**152,108**

For and on behalf of the Board of Directors of YouAppi GmBH

Sd/-

Kapil Mohan Bhutani
Director

Sd/-

Nikhil Gupta
Director

YouAppi GmBH

Statement of unaudited profit or loss for the year ended December 31, 2025

(Amount in Euro, unless otherwise stated)

Particulars	Year ended	
	December 31, 2025	December 31, 2024
1. Income		
Revenue from contracts with customers	477,764	93,913
Other income	-	12
Total income	**477,764**	**93,925**
2. Expense		
Inventory and data costs	-	78,802
Employee benefits expense	439,218	6,694
Finance costs	308	51
Depreciation and amortisation expense	-	22
Other expenses	14,892	1,486
Total expense	**454,417**	**87,054**
3. Profit before exceptional items and tax (1-2)	**23,347**	**6,871**
4. Exceptional items	**-**	**-**
5. Profit before tax (3-4)	**23,347**	**6,871**
6. Tax expense:		
Current tax	6,814	1,787
Deferred tax	-	21
Total tax expense	**6,814**	**1,807**
7. Net Profit for the year (5-6)	**16,533**	**5,063**
8. Other comprehensive income		
Items that will be reclassified to profit or loss		
Exchange differences on translation of foreign operations	-	-
Items that will be reclassified to profit or loss		
Re-measurement gains / (losses) on defined benefit plans	-	-
Income tax effect	-	-
Other comprehensive income net of tax	-	-
9. Total comprehensive income for the year (7+8)	**16,533**	**5,063**

For and on behalf of the Board of Directors of YouAppi GmBH

Sd/-	Sd/-
Kapil Mohan Bhutani	**Nikhil Gupta**
Director	**Director**

決　算　報　告　書

（第 10 期）

自　2025年 4月 1日
至　2026年 3月31日

YouAppi Japan株式会社

貸　借　対　照　表

2026年 3月31日　現在

YouAppi Japan株式会社　　　　(単位：　　円)

資産の部	
科目	金額
【流動資産】	97,109,747
現金及び預金	83,544,437
売掛金	11,536,310
前払費用	2,029,000
【固定資産】	1,084,971
【有形固定資産】	144,971
一括償却資産	144,971
【投資その他の資産】	940,000
敷金	940,000
資産の部合計	98,194,718

負債の部	
科目	金額
【流動負債】	17,047,264
買掛金	6,755,318
短期借入金	1,223,471
未払費用	2,369,402
未払法人税等	2,174,900
未払消費税等	3,302,760
預り金	1,221,413
負債の部合計	17,047,264
純資産の部	
【株主資本】	81,147,454
資本金	3,000,000
利益剰余金	78,147,454
その他利益剰余金	78,147,454
繰越利益剰余金	78,147,454
純資産の部合計	81,147,454
負債及び純資産合計	98,194,718

損　益　計　算　書

自　2025年 4月 1日
至　2026年 3月31日

YouAppi Japan株式会社　　　　　　　　　　　　　　　　　　　　　　　　　　　　　(単位：　　円)

科　　目	金　　額	
【売上高】		
売　　上　　高	160,243,234	
売 上 高 合 計		160,243,234
【売上原価】		
当期商品仕入高	75,532,245	
合　　　　計	75,532,245	
売　上　原　価		75,532,245
売上総利益金額		84,710,989
【販売費及び一般管理費】		
販売費及び一般管理費合計		73,920,692
営 業 利 益 金 額		10,790,297
【営業外収益】		
受　取　利　息	139,508	
雑　　収　　入	1,895,744	
営業外収益合計		2,035,252
経 常 利 益 金 額		12,825,549
【特別損失】		
その他特別損失	1,434,263	
特 別 損 失 合 計		1,434,263
税引前当期純利益金額		11,391,286
法　人　税　等		4,068,000
当期純利益金額		7,323,286

販売費及び一般管理費内訳書

自　2025年 4月 1日
至　2026年 3月31日

YouAppi Japan株式会社　　　　(単位：　　円)

科目	金額	
給料手当	44,213,107	
賞与	6,782,406	
法定福利費	7,381,567	
福利厚生費	112,286	
広告宣伝費	3,422,231	
会議費	374,551	
旅費交通費	485,780	
通信費	307,608	
事務用消耗品費	3,540	
支払手数料	69,000	
地代家賃	5,640,000	
租税公課	22,899	
支払報酬料	4,960,747	
減価償却費	144,970	
販売費及び一般管理費合計		73,920,692

株 主 資 本 等 変 動 計 算 書

自　2025年 4月 1日
至　2026年 3月31日

YouAppi Japan株式会社　　　　　　　　　　　　　　　　　　　　　　　　（単位：　　円）

【株主資本】

資　　　本　　　金	当期首残高		3,000,000
	当期末残高		3,000,000
利　益　剰　余　金			
その他利益剰余金			
繰越利益剰余金	当期首残高		70,824,168
	当期変動額	当期純利益金額	7,323,286
	当期末残高		78,147,454
利益剰余金合計	当期首残高		70,824,168
	当期変動額		7,323,286
	当期末残高		78,147,454
株主資本合計	当期首残高		73,824,168
	当期変動額		7,323,286
	当期末残高		81,147,454
純資産の部合計	当期首残高		73,824,168
	当期変動額		7,323,286
	当期末残高		81,147,454

FINANCIAL STATEMENTS

(10th Fiscal Year)

From April 1, 2025
To March 31, 2026

YouAppi Japan Co., Ltd.

BALANCE SHEET

As of March 31, 2026

YouAppi Japan Co., Ltd. (Unit: JPY)

ASSETS of SECTION		LIABILITIES of SECTION	
ITEM	AMOUNT	ITEM	AMOUNT
【CURRENT ASSETS】	97,109,747	【CURRENT LIABILITIES】	17,047,264
Cash and Deposits	83,544,437	Accounts Payable	6,755,318
Accounts Receivable	11,536,310	Short-term Borrowings	1,223,471
Prepaid Expenses	2,029,000	Accrued Expenses	2,369,402
【NON-CURRENT ASSETS】	1,084,971	Income Taxes Payable	2,174,900
【TANGIBLE FIXED ASSETS】	144,971	Consumption Taxes Payable	3,302,760
		Deposits Received	1,221,413
Lump-Sum Amortized Assets	144,971	TOTAL LIABILITIES	17,047,264
【INVESTMENTS AND OTHER ASSETS】	940,000	NET ASSETS of SECTION	
Security Deposits	940,000	【SHAREHOLDERS' EQUITY】	81,147,454
		Capital Stock	3,000,000
		Retained Earnings	78,147,454
		Other Retained Earnings	78,147,454
		Retained Earnings Carried Forward	78,147,454
		TOTAL NET ASSETS	81,147,454
TOTAL ASSETS	98,194,718	TOTAL LIABILITIES AND NET ASSETS	98,194,718

BALANCE SHEET

As of March 31, 2026

YouAppi Japan Co., Ltd. (Unit: JPY)

ASSETS of SECTION		LIABILITIES of SECTION	
ITEM	AMOUNT	ITEM	AMOUNT
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		Other Retained Earnings	78,147,454
		Retained Earnings Carried Forward	78,147,454
		TOTAL NET ASSETS	81,147,454
TOTAL ASSETS	98,194,718	TOTAL LIABILITIES AND NET ASSETS	98,194,718

BREAKDOWN OF SELLING, GENERAL AND ADMINISTRATIVE EXPENSES

From April 1, 2025
To March 31, 2026

YouAppi Japan Co., Ltd. (Unit: JPY)

ITEM	AMOUNT
Salaries and Allowances	44,213,107
Bonuses	6,782,406
Statutory Welfare Expenses	7,381,567
Welfare Expenses	112,286
Advertising Expenses	3,422,231
Meeting Expenses	374,551
Travel and Transportation Expenses	485,780
Communication Expenses	307,608
Office Supplies Expenses	3,540
Payment Processing Fees	69,000
Rent Expenses	5,640,000
Taxes and Public Dues	22,899
Professional Fees	4,960,747
Depreciation Expenses	144,970
TOTAL SELLING, GENERAL AND ADMINISTRATIVE EXPENSES	73,920,692

STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY

From April 1, 2025
To March 31, 2026

YouAppi Japan Co., Ltd. (Unit: JPY)

【SHAREHOLDERS' EQUITY】

Capital Stock	Balance at beginning of the period	3,000,000
	Balance at end of the period	3,000,000
Retained Earnings		
Other Retained Earnings		
Retained Earnings Carried Forward	Balance at beginning of the period	70,824,168
	Changes during the period fief tne Period	7,323,286
	Balance at end of the period	78,147,454
Total Retained Earnings	Balance at beginning of the period	70,824,168
	Changes during the period	7,323,286
	Balance at end of the period	78,147,454
Total Shareholders' Equity	Balance at beginning of the period	73,824,168
	Changes during the period	7,323,286
	Balance at end of the period	81,147,454
Total Net Assets	Balance at beginning of the period	73,824,168
	Changes during the period	7,323,286
	Balance at end of the period	81,147,454

Independent Auditor's Report

To the members of M/S. YOUAPPI INDIA PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

1. We have audited the accompanying Financial Statements of YOUAPPI INDIA PRIVATE LIMITED ('the Company'), which comprise the Balance Sheet as at 31 March 2026, the Statement of Profit and Loss for the year ended on that date and notes to the financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as the "Financial Statements").

2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013, ('the Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including the accounting standard specified under section 133 of the Act., of the state of affairs of the Company as at 31 March 2026, its loss for the year ended on that date.

Basis for Opinion

3. We conducted our audit of the Financial Statements in accordance with the Standards on Auditing (SAs), as 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 financial statements 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 ('ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

Information Other than the Financial Statements and Auditor's Report Thereon

4. The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility and Sustainability Report, Corporate Governance and Shareholder's Information, but does not include the Financial Statements and our auditor's report thereon.

5. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

6. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially

inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

7. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

8. The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, of the company in accordance with the accounting principles generally accepted in India including the accounting standard specified under section 133 of the Act. 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

9. In preparing the financial statements, management and Board of Directors are 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 Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

10. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

11. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 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 these financial statements.

12. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, 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

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FRN 000643N/N500012
New Delhi
Chartered Accountants

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 adequate internal controls system 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 management.

- Conclude on the appropriateness of management's 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 financial statements 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.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

13. Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Statements.

14. 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.

15. 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.

Report on Other Legal and Regulatory Requirements

16. The provisions of section 197 read with Schedule V to the Act are not applicable to the Company since the Company is not a public company as defined under section 2(71) of the Act. Accordingly, reporting under section 197(16) is not applicable

17. As required by the Companies (Auditor's Report) Order, 2020 ('the Order') issued by the Central Government of India in terms of section 143(11) of the Act, is not applicable to the company.

18. As required by section 143(3) of the Act, we report that:

a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

b) in our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid Financial Statements comply with the accounting standards specified under Section 133 of the Act.

e) On the basis of the written representations received from the directors and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2026 from being appointed as a director in terms of section 164(2) of the Act;.

f) in Our opinion and to the best of our information and according to the explanations given to me, the provisions of section 143(3)(i) for reporting on the adequacy of internal financial controls with reference to financial statements and the operating effectiveness of such controls of the Company, are not applicable; and

g) with respect to the other matters to be included in the Auditor's Report in accordance with rule 11 of the Companies (Audit and Auditors) Rules, 2014 (as amended), in our opinion and to the best of our information and according to the explanations given to us:

i. the Company, does not have any pending litigation which would impact on its financial position as at 31 March 2026;

ii. the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses as at 31 March 2026;

iii. There were no amounts, which were required to be transferred to the Investor Education, and Protection Fund by the Company during the year ended 31 March 2026.

iv. (a) The Management has represented that, to the best of its knowledge and belief, No funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, No funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the

Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

c) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The Company has not paid or declared any dividend during the year.

19. Based on our examination, which included test checks, the Company has used accounting software's for maintaining its books of account for the financial year ended March 31, 2026, which has a feature of recording audit trail (edit log) facility, and the same has operated throughout the year for all relevant transactions recorded in the software's. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

For Sharma Goel & Co. LLP
Chartered Accountants
FRN.: 000643N/N500012

Place: Noida
Date: 07-07-2026

Anupam Mittal
Partner
Membership No.: 090183
UDIN: 26090183EXRJOA9924

1. Corporate information

YouAppi India Private Limited is a private company (CIN: U72501MH2017FTC291206) incorporated under the provisions of the Companies Act, 2013 on February 15. 2017 The Company has its registered office at Flat No. 13004, C-12/13, Sector VIII, Shanti Nagar, Mira Road (East), Thane, Maharashtra-401107.

The Company has been incorporated with an objective to carry on the business of providing solutions and multidisciplinary services in the sphere of marketing and promotion including but not limited to client acquisition, brand communication, conventional and digital marketing, web technologies, application development, communication design, product packaging, merchandise, design strategy, web-technologies, internet solutions, ecommerce technologies, e-business solutions and other related areas and render liaisoning, consultancy& other incidental / ancillary services to its clients / customers, and to do all incidental acts as are necessary to attain the main objects of the Company

2. Summary of accounting policies

2.1 Basis of preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013, as applicable.

All assets and liabilities have been classified as current or non-current as per the company's normal operating cycle and other criteria set out in the Schedule – III to the Companies Act, 2013 based on the nature of product/ services and the time between the acquisition of the assets for processing and their realization in cash and cash equivalents. The company has ascertained its operating cycle as 12 months for the purpose of classification of assets & liabilities as current or non-current.

The financial statements have been prepared under the historical cost convention on accrual basis.

2.2 Use of estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires that the management make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent liabilities as at the date of financial statements, and the reported amounts of revenue and expenses during the reported period. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods.

2.3 Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Revenue is recognized in the accounting period in which the services are rendered. The income from such services is recognized at cost plus mark-up, as specified in the agreement entered into or any amendments thereto, on completion of service.

Unbilled revenue as at the year-end represents the amount of revenue accrued by the Company on account of services provided to the clients but not billed, in accordance with the terms of contract.

2.4 Provisions and contingent liabilities

A provision is recognized when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the balance sheet date and are no discounted to its present value. These are reviewed at each year end date and adjusted to reflect the best current estimate.

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Contingent liabilities are disclosed in respect of which there are possible or present obligations that arise from past events but their existence is confirmed on occurrence of or non-occurrence of one or more uncertain future events and in respect of which there may not be probably any outflow of resources.

2.5 Deferred tax

Tax expense comprises current and deferred tax.

Current income-tax is measured at the amount expected to be paid to the taxation authorities using the applicable tax rates and tax laws. Provisions for taxation is made at current rate of tax in accordance with the provisions of the Income Tax Act, 1961.

Deferred tax is recognized for all timing differences, subject to the consideration of prudence in respect of deferred tax assets. Deferred tax assets and liabilities are measured using the tax rates and the tax laws that have been enacted or substantively enacted by the Balance sheet date. Deferred tax assets are recognized and carried forward only to the extent that there is reasonable certainty that future taxable income will be available against which such deferred tax assets can be realized. In situation where the Company has unabsorbed depreciation or carry forward losses, all deferred tax assets are recognized only of there is virtual certainty supported by convincing evidence that they can be realized against future profits. The carrying amount of deferred tax assets is reviewed at each balance sheet for any write down or reversal, as considered appropriate.

Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle the asset the liability on a net basis. Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and deferred tax liabilities relate to taxes on income levied by the same governing taxation laws.

Minimum Alternative Tax ('MAT') credit is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. Such asset is reviewed at each Balance Sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer a convincing evidence to the effect that the Company will pay normal income tax during the specified period.

2.6 Earnings per share

Basic earnings per share are computed by dividing the net profit/ (loss) after tax attributable to equity shareholders for the year by weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed using the weighted average number of equity and dilutive potential equity shares outstanding during the year

2.7 Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

Subsequent expenditure related to an item of property, plant and equipment is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing property, plant and equipment, including day-to-day repair and maintenance expenditure and cost of replacing parts, are changed to the statement of profit and loss for the year during which such expenses are incurred.

Gains or losses arising from de-recognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is disposed-off.

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YouAppi India Private Limited

2.8 Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in the statement of profit and loss in the year in which expenditure is incurred.

2.9 Depreciation on property, plant and equipment

Depreciation on property, plant and equipment is calculated on Written down value basis as per the rates and in the manner prescribed under the Schedule II to the Companies Act, 2013

There is no difference in estimated useful life of assets as envisaged in Schedule II to the Act and those used by the Company.

2.10 Foreign currency transactions

I)Initial recognition

Transactions in foreign currency are recorded in the reporting currency by applying to the foreign currency amount the exchange rate prevailing on the date of the transaction.

II)Conversion

Monetary items denominated in foreign currency as at the balance sheet date are converted at the exchange rate prevailing on that date. Non-monetary foreign currency items are carried at cost.

III)Exchange differences

Exchange differences arising on the settlement of monetary items or on reporting company's monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognized as income or as expense in the year in which they arise.

2.11 Employee benefits

Short-term benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, wages and bonus etc. are recognized in the Statement of Profit and Loss in the period in which the employee renders the related service.

Long-term benefits

Defined Contribution Plans:

All employees of the Company are entitled to receive benefits under the Provident Fund, which is a defined contribution plan. Both the employee and the employer make monthly contributions to the plan at a predetermined rate [presently at the rate of 12%] of the employees' basic salary. These contributions are made to the fund administered and managed by the Government of India.

The Company's contributions to the scheme are expensed off in the Statement of Profit and Loss. The Company has no further obligations under these plans beyond its monthly contributions.

Defined Benefit Plans:

The Company provides for retirement benefits in the form of Gratuity. Benefits payable to eligible employees of the company with respect to gratuity, a defined benefit plan is accounted for on the basis of

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YouAppi India Private Limited

an actuarial valuation as at the Balance Sheet date. In accordance with the Payment of Gratuity Act, 1972, the plan provides for lump sum payments to vested employees on retirement, death while in service or on termination of employment an amount equivalent to 15 days basic salary for each completed year of service. Vesting occurs upon completion of five years of service.

The present value of such obligation is determined by the projected unit credit method and adjusted for past service cost as at the Balance Sheet date through which the obligations are to be settled. The resultant actuarial gain or loss on change in present value of the defined benefit obligation is recognized as an income or expense in the Statement of Profit and Loss.

Compensated absences

Liability in respect of compensated absences becoming due or expected to be availed after the Balance Sheet date is estimated on the basis of an actuarial valuation performed by an independent actuary using the projected unit credit method.

Actuarial gains and losses arising from past experience and changes in actuarial assumptions are charged or credited to the Statement of Profit and Loss in the year to which such gains or losses relate.

2.12 Cash and Cash Equivalents

Cash and cash equivalents for the purposes of these financial statements includes cash at bank and in hand and short-term investments with an original maturity of three months or less.

2.13 Operating leases

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased term, are classified as operating leases. Lease payments under an operating lease are recognized as an expense in the statement of profit and loss on a straight-line method over the lease term.

2.14 Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for the intended use of sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur. Borrowing cost consists of interest and other costs that an entity incurs in connection with the borrowing of the funds.

2.15 General

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

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YouAppi India Private Limited

YOUAPPI INDIA PRIVATE LIMITED
CIN: U72501MH2017FTC291206
(All Amounts are in '000, except otherwise stated)

Balance sheet as at March 31, 2026

PARTICULARS	Note No.	As at March 31, 2026	As at March 31, 2025
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	3	99.99	99.99
(b) Reserves and Surplus	4	(4,522.31)	(4,232.60)
Total of Shareholders' Funds		**(4,422.32)**	**(4,132.61)**
(2) Current Liabilities			
(a) Trade Payables	5		
Total outstanding dues of micro enterprises and small enterprises; and		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
(c) Other Current Liabilities	6	9,627.69	9,404.93
		-	
Total of Current liabilities		**9,627.69**	**9,404.93**
Total of Equity and Liabilities		**5,205.37**	**5,272.32**
II.Assets			
(2) Current Assets			
(a) Trade Receivables	7	-	-
(b) Cash and Cash Equivalents	8	5,205.37	5,205.37
(c) Other Current assets	9	-	66.95
Total of Current assets		**5,205.37**	**5,272.32**
Total of Assets		**5,205.37**	**5,272.32**

Material accounting policies **1-22**
The accompanying notes are integral part of the financial statements.

As per our report of event date attached.

FOR SHARMA GOEL & CO. LLP
Chartered Accountants
(ICAI Firm Reg. No. 000643N/N500012)

Sharma Goel & Co. LLP FRN 000643N/N500012 New Delhi Chartered Accountants

ANUPAM MITTAL
Partner
Membership No.: 090183
Udin: 26090183EXRJOA9924
Generated on: 23-07-2026

Place: Noida
Date: July 07, 2026

For and on Behalf of the Board of Directors of
YouAppi India Private Limited
For YouAppi India Private Limited

Vipul Kedia
Director
DIN: 08234884
Place: Gurgaon
Date: July 07, 2026

Director
Nimisha Agarwal
Director
DIN: 11760139
Place: Gurgaon
Date: July 07, 2026

YOUAPPI INDIA PRIVATE LIMITED
CIN: U72501MH2017FTC291206
(All Amounts are in '000, except otherwise stated)

Statement of profit and loss for the year ended March 31, 2026

Particulars	**Note No.**	**For the year ended March 31, 2026**	**For the year ended March 31, 2025**
Income:			
Revenue from operations	**10**	-	-
Other Income	**11**	-	336.65
Total Income		**-**	**336.65**
Expenses:			
Employee benefit expenses	**12**	-	-
Other Expenses	**13**	907.76	5,655.04
Total Expenses		**907.76**	**5,655.04**
(Loss) before tax		**(907.76)**	**(5,318.39)**
Tax expenses:			
(1) Current tax ((including earlier years)		(618.05)	-
(2) Deferred Tax		-	-
(Loss) after tax		**(289.71)**	**(5,318.39)**
Earning per equity share:			
(1) Basic	14	(28.97)	(531.84)
(2) Diluted		(28.97)	(531.84)

Material accounting policies **1-22**
The accompanying notes are integral part of the financial statements.

As per our report of event date attached.

FOR SHARMA GOEL & CO. LLP
Chartered Accountants
(ICAI Firm Reg. No: 000643N/N500012)

SHARMA GOEL & Co. LLP FRN 000643N/N500012 New Delhi Chartered Accountants

ANUPAM MITTAL
Partner
Membership No.: 090183
Udin: 26090183EXRJOA9924
Generated on: 23-07-2026

Place: Noida
Date: July 07, 2026

For and on Behalf of the Board of Directors of
YouAppi India Private Limited
For YouAppi India Private Limited

Vipul Kedia
Director
DIN: 08234884
Place: Gurgaon
Date: July 07, 2026

Director

Nimisha Agarwal
Director
DIN: 11760139
Place: Gurgaon
Date: July 07, 2026

YOUAPPI INDIA PRIVATE LIMITED
CIN: U72501MH2017FTC291206
(All Amounts are in '000, except otherwise stated)

Statement of cash flows for the year ended March 31, 2026

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit after tax	(907.76)	(5,318.39)
Add: Adjustment for depreciation	-	-
Add: Deferred tax expense	-	-
Operating (loss) before working capital changes	**(907.76)**	**(5,318.39)**
Working capital adjustments: -		
Increase/ (decrease) in Other current liabilities	907.76	(91.82)
(Increase)/ decrease in other current Assets	-	5,410.21
Cash (used) from operations	-	-
Income taxes paid		-
Net cash flow (used) from operations (A)	-	-
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of fixed assets	-	-
Net cash flow from investing activities (B)	-	-
C. CASH FLOWS FROM FINANCING ACTIVITIES	-	-
Net cash flow during the year (A + B + C)	-	-
Add: Cash and Cash equivalents at the beginning of year	5,205.37	5,205.37
Closing cash and cash equivalents at the end of year	**5,205.37**	**5,205.37**

Note:
The above Cash Flow Statement has been prepared under the " Indirect Method " as set out in Accounting Standard - 3 on Cash Flow Statements as notified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014.

Material accounting policies **1-22**
The accompanying notes are integral part of the financial statements.

As per our report of event date attached.

FOR SHARMA GOEL & CO. LLP
Chartered Accountants
ICAI Firm Reg. No: 000643N/N500012)

SHARMA GOEL & CO. LLP FRN 000643N/ N500012 New Delhi Chartered Accountants

ANUPAM MITTAL
Partner
Membership No.: 090183
Udin: 26090183EXRJOA992H
Generated on: 23-07-2026

Place: Noida
Date: July 07, 2026

For and on Behalf of the Board of Directors of
YouAppi India Private Limited

For YouAppi India Private Limited

Vipul Kedia
Director
DIN: 08234884
Place: Gurgaon
Date: July 07, 2026

Nimisha Agarwal
Director
DIN: 11760139
Place: Gurgaon
Date: July 07, 2026

Director

YOUAPPI INDIA PRIVATE LIMITED
CIN: U72501MH2017FTC291206
Notes Forming Part of Financial Statements for the year ended March 31, 2026
(All Amounts are in '000, except otherwise stated)

Note 3 : Share Capital	As at March 31, 2026		As at March 31 ,2025	
	Number	Amount	Number	Amount
Authorised				
Equity shares of Rs 10 each with voting rights	1,70,000	1700	1,70,000	1700
Issued				
Equity Shares of Rs 10 each with voting rights	10,000	100	10,000	100
Subscribed & Paid up				
Equity Share Capital				
Fully Paid up	9,999	99.99	9,999	99.99
Unpaid	1	0.01	1	0.01
Total	**10,000**	**100**	**10,000**	**100**

a) Shareholders holding more than 5% shares in the company

Particulars	As at March 31, 2026		As at March 31 ,2025	
	Total No. of shares held	% of Shares Held	Total No. of shares held	% of Shares Held
Equity Share Capital with voting rights				
YouAppi Inc.	9,989	99.89	9,989	99.89
Moshe Vaknin*	10	0.10	10	0.10
*10 shares held as nominee of YouAppi Inc.				

b) Reconciliation of the number of shares outstanding

Particulars	As at March 31, 2026		As at March 31 ,2025	
	Number	Amount	Number	Amount
As at the beginning of the year	9,999	99.99	9,999	99.99
Add: Issued during the year	-	-	-	-
As at the end of the reporting year	9,999	99.99	9,999	99.99

(c) Share held by Promoters at the end of the year

Promoter Name	No. Of Shares	% of Total Shares	% of Change During the Year
YouAppi Inc.	9,989	99.89	-
Moshe Vaknin	10	0.10	-

d) Terms/ Rights attached to Equity Shares

The company has only one class of equity shares having a par value of Rs 10 per share. Each holder of equity shares is entitled to one vote per share.The company declares and pays dividend in Indian Rupees. The dividend, if any, proposed by Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amount. The distribution will be in proportion to the number of equity shares held by the shareholders.

Note 4: Reserves & Surplus

Particulars	As at March 31, 2026	As at March 31, 2025
Profit & Loss Account		
Opening Balance	(4,232.60)	1,085.79
Add: Loss during the year	(289.71)	(5,318.39)
Closing Balance	**(4,522.31)**	**(4,232.60)**

SHARMA GOEL & Co. LLP FRN 000643N/N500012 New Delhi Chartered Accountants

YouAppi India Private Limited

YOUAPPI INDIA PRIVATE LIMITED
CIN: U72501MH2017FTC291206
Notes Forming Part of Financial Statements for the year ended March 31, 2026
(All Amounts are in '000, except otherwise stated)

Note 5: Trade Payables

Particulars	As at March 31, 2026	As at March 31, 2025
Trade payables		
a) total outstanding dues of micro enterprises and small enterprises	-	-
b) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
Total	-	-

Note 6: Other Current Liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Other Creditors	9,477.69	8,594.93
Provisions		
Provision for Income Tax	-	685.00
Provision for expenses	150.00	125.00
Total	**9,627.69**	**9,404.93**

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SHARMA GOEL & Co. LLP FRN 000643N/N500012 New Delhi Chartered Accountants

YouAppi India Private Limited

YOUAPPI INDIA PRIVATE LIMITED
CIN: U72501MH2017FTC291206
Notes Forming Part of Financial Statements for the year ended March 31, 2026
(All Amounts are in '000, except otherwise stated)

Note 7: Trade Receivables

Particulars	As at March 31, 2026	As at March 31, 2025
Debts outstanding for a period exceeding 6 months		
Unsecured, considered good	-	-
Considered doubtful	-	-
Other debts		
Unsecured, considered good	-	-
Considered doubtful	-	-
Total		

Note 8: Cash and cash equivalents

Particulars	As at March 31, 2026	As at March 31, 2025
Cash and Cash equivalents		
Cash on hand	-	-
Balances with Banks		
- In Current Accounts	5,205.37	5,205.37
Total	**5,205.37**	**5,205.37**

Note 9: Other Current Assets

Particulars	As at March 31, 2026	As at March 31, 2025
Income Tax	-	66.95
Value added tax	-	-
Total	-	**66.95**

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SHARMA GOEL & Co. LLP FRN 000643N/ N500012 New Delhi Chartered Accountants

YouAppi India Private Limited

YOUAPPI INDIA PRIVATE LIMITED
CIN: U72501MH2017FTC291206
Notes Forming Part of Financial Statements for the year ended March 31, 2026
(All Amounts are in '000, except otherwise stated)

Note 10: Revenue from operations

Particulars	For the year ended March 31,2026	For the year ended March 31, 2025
Sale of services	-	-
Total	-	-

Note 11: Other Income

Particulars	For the year ended March 31,2026	For the year ended March 31, 2025
Liabilities no longer required written back	-	336.65
Total	-	**336.65**

Note 12: Employee benefit expenses

Particulars	For the year ended March 31,2026	For the year ended March 31, 2025
Salary and Wages	-	-
Staff welfare expenses	-	-
Total	-	-

Note 13: Other Expenses

Particulars	For the year ended March 31,2026	For the year ended March 31, 2025
Audit Fee	25.00	25.00
Unrealised foreign exchange Loss	882.76	219.83
Advances written off	-	5,410.21
Total	**907.76**	**5,655.04**

Note 14: Earnings per share

Particulars	For the year ended March 31,2026	For the year ended March 31, 2025
Face Value per equity shares (INR)	10.00	10.00
Net (loss) attributable to equity share holders (INR)	(289.71)	(5,318.39)
Weighted average number of equity shares in calculating basic and diluted earnings per share	10,000	10,000
Earnings per share		
- Basic	(28.97)	(531.84)
- Diluted	(28.97)	(531.84)

Note 15: Remuneration paid to the statutory auditors' of the Company:

Particulars	For the year ended March 31,2026	For the year ended March 31, 2025
Audit Fee (exclusing GST)	25.00	25.00
Total	**25.00**	**25.00**

SHARMA GOEL & Co. LLP FRN 000643N/N500012 New Delhi Chartered Accountants

YouAppi India Private Limited

YOUAPPI INDIA PRIVATE LIMITED
CIN: U72501MH2017FTC291206
Notes Forming Part of Financial Statements for the year ended March 31, 2026
(All Amounts are in '000, except otherwise stated)

16 There is no contingent liability and capital commitment as at the year ended March 31, 2026 (March 31, 2025 : Nil).

17 Micro, Small and Medium Enterprises

Disclosures under the Micro, Small and Medium Enterprises Development Act, 2006(MSMED Act):

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Principal amount remaining unpaid to any supplier as at the end of the accounting year	Nil	Nil
(ii) Interest due thereon remaining unpaid to any supplier as at the end of the accounting year	Nil	Nil
(iii) The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day.	Nil	Nil
(iv) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	Nil	Nil
(v) The amount of interest accrued and remaining unpaid at the end of the accounting year	Nil	Nil
(vi) the amount of further interest remaining due and payable even in the succeeding years, until such date when interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of Micro, Small and Medium Enterprises Development Act, 2006	Nil	Nil

The above information regarding Micro, Small and Medium Enterprises has been determined to the extent such parties have been identified on the basis of information available with the Company. This has been relied upon by the auditors.

18 Related Party Transactions

Disclosures in respect of Accounting Standard (AS) - 18'Related party disclosures', as notified under the Companies (Accounting Standards) Rules, 2006 as amended:

(a) Name and nature of relationship with related parties:

Name of related parties*	Relationship
Moshe Vaknin	Director
Meenakshi Jhunjhunwala	Director
Vipul Kedia	Director (Appointed w.e.f January 20, 2026)
Nikhil Gupta	Director (Appointed w.e.f January 20, 2026)

*The Board of director apponted Ms. Nimisha Agarwal as an director w.e.f June 08,2026

In accordance with AS-18, disclosures in respect of transactions with identified related parties are given only for such period during which such relationships existed. Related party relationships, as given above, are as identified by the company and have been relied upon by the auditors.

(b) Transactions with related party

Balances outstanding at the end of the year

Name of the related party	As at March 31, 2026	As at March 31, 2025
Affle Inc. (earlier known as "YouAppi Inc". and includes Jampp Inc. merged with Affle Inc.)	9,477.69	8,594.93

19 Expenses in foreign currency

There are no expenses incurred in foreign currency during the year.

YouAppi India Private Limited

SHARMA GOEL & Co. LLP FRN 000643N/ N500012 New Delhi Chartered Accountants

20 Additional Regulatory Information required by Schedule III

(i) Details of Benami Property held

No proceedings have been initiated on or are pending against the company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(ii) Willfull defaulter

The Company has not been declared wilful defaulter by any bank or financial institutions or government or any government authority.

(iii) Relationship with Stuck off companies

The company has no transactions with the companies struck off under the Companies Act, 2013 or Companies Act, 1956.

(iv) Undisclosed Income

There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that is required to be recorded in the books of account.

(v) Details of Crypto currency or virtual currency

The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

(vi) Registration of charges or satisfaction with Registrar of Companies

There are no charges or satisfaction which are required to be registered with the Registrar of Companies.

(vii) Borrowing secured against current assets

The company does not have any borrowings from banks and financial institutions and hence the quarterly returns or statements of current assets filing with the banks and financial institutions is not applicable.

(viii) Compliance with number of layers of companies

The company has complied with the number of layers prescribed under the Companies Act, 2013.

(ix) Compliance with approved scheme(s) of arrangements

The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year

(x) Utilisation of Borrowed funds and Share premium

1.The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or

b. provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

2.The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

b. provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

(xi) Valuation of Property Plant and Equipment, Intangible Assets

The company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous year.

(xii) Title deeds of immovable properties not held in name of the company

The company does not have immovable properties hence this clause is not applicable.

(xiii) Loans or advances to any key management personnel

The Company has not given any loan / advance to any key management personnel or its relatives.

SHARMA GOEL & Co. LLP
FRN 000643N/N500012
New Delhi
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YouAppi India Private Limited

YOUAPPI INDIA PRIVATE LIMITED
CIN: U72501MH2017FTC291206
Notes Forming Part of Financial Statements for the year ended March 31, 2026
(All Amounts are in '000, except otherwise stated)

21 Ratios

Ratios	Numerator	Denominator	March 31,2026	March 31, 2025	% change	Reason for variance
Trade receivable Turnover ratio	Net Credit Sales	Average accounts receivable	Not Applicable	Not Applicable		
Inventory Turnover ratio	Current Assets	Average Inventory	Not Applicable	Not Applicable		
Trade payable Turnover ratio	Net Credit Purchases	Average Trade payables	Not Applicable	Not Applicable		
Current ratio	Current Assets	Current Liabilities	0.54	0.56	(3.55)	Insignificant variance
Debt-Equity ratio	Total Debt	Shareholder's Equity	Not Applicable	Not Applicable		
Net Profit ratio	Net Profit	Net Sales	Not Applicable	Not Applicable		
Net Capital Turnover ratio	Net Sales	Avg. working capital	Not Applicable	(0.38)		
Return on Capital Employed	Earning before interest and taxes	Capital employed	0.21	1.29	1.08	Variance due to Decrease in EBIT.

22 Previous Year's figures have been regrouped/ rearranged where ever considered necessary to confirm current year figures.

As per our report of event date attached.

FOR SHARMA GOEL & CO. LLP
Chartered Accountants
(ICAI Firm Reg. No. 000643N/N500012)

SHARMA GOEL & CO. LLP
000643N/
N500012
New Delhi
Chartered Accountants

ANUPAM MITTAL
Partner
Membership No.: 090183
Udin:26090183EXRJOA9924
Generated on: 23-07-2026

Place: Noida
Date: July 07, 2026

For and on Behalf of the Board of Directors of
YouAppi India Private Limited

For YouAppi India Private Limited

Vipul Kedia
Director
DIN: 08234884
Place: Gurgaon
Date: July 07, 2026

Director

Nimisha Agarwal
Director
DIN: 11760139
Place: Gurgaon
Date: July 07, 2026