Walker Chandiok & Co LLP

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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date 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")

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Affle 3i Limited (formerly known as "Affle (India) Limited") ('the Company') for the quarter ended 30 September 2026 and year to date results for the period 01 April 2026 to 30 September 2026, 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. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (continued)

5. We draw attention to Note 5 to the accompanying standalone financial results relating to management assessment of impact on fair value of the held for sale investment in Talent Unlimited Online Services Private Limited ("Bobble") arising from the insolvency proceedings against Bobble and appeal filed by the Company before Hon'ble Supreme Court of India challenging the initiation of such insolvency proceedings. Our conclusion is not modified in respect of this matter.

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

Ashish Gupta

Digitally signed by Ashish Gupta
Date: 2026.10.30 17:08:33 +05'30'



Ashish Gupta
Partner
Membership No.: 504662

UDIN: 26504662PKFOZJ2139

Place: Mumbai
Date: 30 October 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
Unaudited standalone balance sheet as at September 30, 2026

(Amount in INR million, unless otherwise stated)

Particulars	As at	
	September 30, 2026 (Unaudited)	March 31, 2026 (Audited)
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	14.30	12.57
(b) Right-of-use assets	14.21	26.38
(c) Goodwill	134.38	134.38
(d) Other intangible assets	204.29	110.25
(e) Intangible assets under development	54.95	113.76
(f) Financial assets		
(i) Investments	7,961.62	7,900.35
(ii) Other financial assets	33.11	1,020.53
(g) Income tax asset (net)	173.46	165.78
(h) Other non current assets	59.88	68.02
Total non-current assets	**8,650.20**	**9,552.02**
II. Current assets		
(a) Contract assets (net)	1,849.58	1,429.73
(b) Financial assets		
(i) Trade receivables (net)	2,783.97	1,549.46
(ii) Cash and cash equivalents	9,598.36	3,876.85
(iii) Bank balances other than cash and cash equivalents above	1,105.22	866.33
(iv) Loans	2,220.86	2,180.87
(v) Other financial assets	1,806.56	3,301.93
(c) Other current assets	1,470.28	1,249.74
	20,834.83	**14,454.91**
Investments held for sale	1,358.28	1,358.28
Total current assets	**22,193.11**	**15,813.19**
Total assets (I+II)	**30,843.31**	**25,365.21**
EQUITY AND LIABILITIES		
III. EQUITY		
(a) Equity share capital (A)	281.38	281.20
(b) Other equity		
(i) Retained earnings	6,340.00	5,403.94
(ii) Securities premium	14,936.66	14,754.87
(iii) Treasury shares	(244.10)	(174.11)
(iv) Share based payments reserves	310.05	269.61
(v) Share warrants	2,737.95	-
Total other equity (B)	**24,080.56**	**20,254.31**
Total equity (A+B)	**24,361.94**	**20,535.51**
LIABILITIES		
IV. Non-current liabilities		
(a) Financial liabilities		
(i) Lease liabilities	-	7.11
(b) Provisions	37.28	35.37
(c) Deferred tax liabilities (net)	108.14	74.33
Total non-current liabilities	**145.42**	**116.81**
V. Current liabilities		
(a) Contract liabilities	0.33	2.79
(b) Financial liabilities		
(i) Lease liabilities	14.81	19.02
(ii) Trade payables		
- total outstanding dues of micro enterprises and small enterprises	74.57	18.49
- total outstanding dues of creditors other than micro enterprises and small enterprises	6,010.30	4,413.03
(iii) Other financial liabilities	89.87	117.29
(c) Provisions	14.44	13.96
(d) Other current liabilities	63.72	98.95
(e) Current tax liabilities (net)	67.91	29.36
Total current liabilities	**6,335.95**	**4,712.89**
VI. Total liabilities (IV+V)	**6,481.37**	**4,829.70**
Total equity and liabilities (III+VI)	**30,843.31**	**25,365.21**

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Affle 3i Limited

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

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
Unaudited standalone statement of cash flows for the half year ended September 30, 2026

(Amount in INR million, unless otherwise stated)

Particulars	Half year ended	
	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)
A Cash flow from operating activities		
Profit before tax	1,241.72	801.43
Adjustments for :		
Depreciation and amortisation expense	45.30	39.37
Interest on lease liabilities	0.88	1.35
Impairment allowance of trade receivables and contract assets	23.22	50.57
Liabilities written back	(2.67)	(1.01)
Loss on disposal of property, plant and equipment (net)	-	0.16
Interest income	(222.44)	(192.71)
Interest expense	2.18	0.56
Unrealised foreign exchange gain	(9.64)	(21.56)
Advances written off	0.33	-
Share based payments	14.65	21.29
Gain on overnight fund/ securities	(177.30)	(103.68)
Operating profit before working capital changes	**916.23**	**595.77**
Change in working capital:		
Contract assets	(419.85)	(51.99)
Trade receivables	(1,248.20)	(429.91)
Financial assets	(2.74)	12.61
Other current assets	(212.73)	(177.08)
Contract liabilities	(2.46)	(108.33)
Trade payables	1,614.30	857.03
Other financial liabilities	(27.42)	72.97
Other current liabilities	(35.23)	(57.27)
Provisions	(0.16)	(1.04)
Net cash generated from operations	**581.74**	**712.76**
Direct taxes paid (net of refunds)	(251.57)	(211.49)
Net cash generated from operating activities (A)	**330.17**	**501.27**
B Cash flow from investing activities:		
Purchase of property, plant and equipment, other intangible assets including intangible assets under development	(72.84)	(57.68)
Proceeds from sale of property, plant and equipment	0.03	0.14
Investments in bank deposits	(1,061.06)	(7,853.77)
Redemption of bank deposits	3,306.11	6,846.42
Investments made during the period	-	(505.00)
Interest received	221.80	159.34
Loan received back from related party	-	2.16
Gain on overnight fund	154.96	103.68
Net cash generated from / (used in) investing activities (B)	**2,549.00**	**(1,304.71)**
C Cash flow from financing activities:		
Interest paid	(0.29)	-
Payment of interest portion on lease liabilities	(0.88)	(1.35)
Payment of principal portion of lease liabilities	(8.59)	(8.07)
Proceeds from issue of share capital (net of expenses)	2,789.94	-
Proceeds from issue of share capital under ESOP scheme (net)	59.99	142.41
Net cash generated from financing activities (C)	**2,840.17**	**132.99**
Net change in cash and cash equivalent (A+B+C)	5,719.34	(670.45)
Effect of exchange difference on cash and cash equivalents held in foreign currency	2.17	(7.08)
Cash and cash equivalents as at the beginning of the year	3,876.85	4,151.48
Cash and cash equivalents as at the end of the year	**9,598.36**	**3,473.95**
Components of cash and cash equivalents:		
Balance with banks		
- On current account	671.28	286.67
Cash in hand	0.08	0.08
Deposits with original maturity for less than three months	8,927.00	3,187.20
Total cash and cash equivalents	**9,598.36**	**3,473.95**

Affle 3i Limited

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WALKER CHANDIOK & CO LLP CHARTERED ACCOUNTANTS

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 unaudited standalone financial results for the quarter and half year ended September 30, 2026

(Amount in INR million, unless otherwise stated)

Particulars	Quarter ended			Half year ended		Year ended
	September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income						
Revenue from operations	2,643.95	2,396.05	2,198.30	5,040.00	4,187.86	8,644.25
Other income	188.72	195.71	183.67	384.43	337.57	695.24
Total income	**2,832.67**	**2,591.76**	**2,381.97**	**5,424.43**	**4,525.43**	**9,339.49**
2. Expense						
Inventory and data costs	1,717.41	1,620.14	1,517.46	3,337.55	2,848.79	5,775.05
Employee benefits expense	119.39	149.67	152.94	269.06	307.43	621.59
Finance costs	2.71	1.39	0.23	4.10	2.55	8.03
Depreciation and amortisation expenses	26.11	19.19	18.68	45.30	39.37	80.26
Other expenses	273.60	253.10	289.83	526.70	525.86	1,056.12
Total expenses	**2,139.22**	**2,043.49**	**1,979.14**	**4,182.71**	**3,724.00**	**7,541.05**
3. Profit before tax (1-2)	**693.45**	**548.27**	**402.83**	**1,241.72**	**801.43**	**1,798.44**
4. Tax expense:						
Current tax (including earlier years)	159.99	122.45	110.21	282.44	209.68	432.04
Deferred tax charge /(credit)	17.01	17.44	(7.44)	34.45	(5.31)	27.21
Total tax expense	**177.00**	**139.89**	**102.77**	**316.89**	**204.37**	**459.25**
5. Profit for the periods / year (3-4)	**516.45**	**408.38**	**300.06**	**924.83**	**597.06**	**1,339.19**
6. Other comprehensive income						
Items that will not be reclassified to profit or loss in subsequent years						
Re-measurement (losses)/ gains on defined benefit plans	(1.55)	(1.00)	0.53	(2.55)	(1.41)	(1.41)
Income tax effect	0.39	0.25	(0.14)	0.64	0.35	0.35
Other comprehensive (losses) / gains net of income tax	**(1.16)**	**(0.75)**	**0.39**	**(1.91)**	**(1.06)**	**(1.06)**
7. Total comprehensive income for the periods / year (5+6)	**515.29**	**407.63**	**300.45**	**922.92**	**596.00**	**1,338.13**
8. Paid-up equity share capital (face value INR 2/- per equity share)	281.38	281.24	280.97	281.38	280.97	281.20
9. Other equity for the years	-	-	-		-	20,254.31
10. Earnings per equity share (face value INR 2/- per equity share) (not annualised for quarters):						
(a) Basic	3.67	2.90	2.14	6.58	4.26	9.53
(b) Diluted	3.61	2.90	2.13	6.47	4.25	9.52

See accompanying notes to the statement of financial results

Affle 3i Limited

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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

Notes to the statement of unaudited standalone financial results for the quarter and half year ended September 30, 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 unaudited standalone financial results as reviewed by the Audit Committee and have been approved by the Board of Directors at its meeting held on October 30, 2026. A limited review of the unaudited standalone financial results for the quarter and half year ended September 30, 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 September 30, 2026 the Company has utilised INR 5,653.04 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 September 30, 2026, the Company has utilised INR 2,383.19 million towards purposes specified in the Offer document, as amended, and the balance amount remains invested in fixed and other deposits.

5. On June 12, 2026, the Delhi Bench of Hon'ble National Company Law Tribunal admitted the insolvency petition and commenced corporate insolvency resolution ('CIRP') process against one of the investee company, Talent Unlimited Online Services Private Limited ("Bobble"), on account of default in repayment of debt and servicing of interest. The investment in Bobble continues to be classified as held for sale. 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, which is lower to the fair value less cost to sell. The Company had filed an appeal with the Hon'ble Supreme Court of India against the order of the Delhi bench of Hon'ble National Company Law Appellate Tribunal. Hon'ble Supreme Court of India basis hearing held on October 16, 2026, had granted stay on the CIRP proceedings. Further, Company has also submitted demand draft of INR 57.66 million with Supreme Court of India to pay the financial creditor. The next hearing is scheduled on November 25, 2026.

   The Company has been legally advised on the merits of appeal given the history of dispute with Bobble. Therefore, impact, if any, to the carrying value of the investment will be more reasonably determined based on the outcome of the appeal and the consequent steps the Company takes following the aforementioned legal determination.

6. On June 12, 2026, the Company have received in-principle approval from stock exchanges for allotment of 7,400,000 convertible warrants of face value of INR 2 each at a price of INR 1,487 ("warrant issue price") including a premium of INR 1,485 per warrant, on receipt of INR 2,750.95 million (i.e. 25% of the total issue price), to Affle Holdings Pte. Ltd., with an option to convert such warrants, in one or more tranches, at any time, within 18 months from the date of allotment of such warrants, as per terms of the provisions of SEBI ICDR Regulations.

   Further, the Company shall allot fully paid-up equity shares of face value of INR 2 each, of the Company, against each warrant, on receipt of balance 75% of the warrant issue price.

Affle 3i Limited

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WALKER CHANDIOK & CO LLP CHARTERED ACCOUNTANTS

Notes to the statement of unaudited standalone financial results for the quarter and half year ended September 30, 2026 (continued)

Consequently, on August 14, 2026, the Company has allotted 34,964 equity shares of face value of INR 2 each to Affle Holdings Pte. Ltd.

Subsequent to the quarter end, the Company has further allotted 2,981,479 equity shares of face value of INR 2 each to Affle Holdings Pte. Ltd., upon receipt of the balance 75% of the amount and the warrant conversion request. Out of the 2,981,479 equity shares allotted, 1,704,324 were allotted on October 19, 2026 and 1,277,155 were allotted on October 21, 2026.

7. The results for the quarter and half year ended September 30, 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: https://affle.com/).

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: October 30, 2026
Place: Singapore

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WALKER CHANDIOK & CO LLP CHARTERED ACCOUNTANTS

Walker Chandiok & Co LLP

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21st Floor, DLF Square
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Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date 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")

1. We have reviewed the accompanying statement of unaudited consolidated 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'), (refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended 30 September 2026 and the consolidated year to date results for the period 01 April 2026 to 30 September 2026, 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. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (continued)

5. We draw attention to Note 7 to the accompanying consolidated financial results relating to management assessment of impact on fair value of the held for sale investment in Talent Unlimited Online Services Private Limited ("Bobble") arising from the insolvency proceedings against Bobble and appeal filed by the Company before Hon'ble Supreme Court of India challenging the initiation of such insolvency proceedings. Our conclusion is not modified in respect of this matter.

6. We did not review the interim financial results of 3 subsidiaries included in the Statement, whose interim financial results reflects (before adjustments for consolidation) total assets of ₹ 35,045.23 million as at 30 September 2026, and total revenues of ₹ 9,809.57 million and ₹ 4,914.39 million, total net profit after tax of ₹ 1,107.97 million and ₹ 637.94 million, total comprehensive income of ₹ 1,107.97 million and ₹ 637.94 million, for the quarter and year to date period ended 30 September 2026, respectively, and cash flows (net) of ₹ (426.42) million for the period ended 30 September 2026, as considered in the Statement. These interim financial results have been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

   Further, all of these subsidiaries are located outside India, whose interim financial results have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been reviewed by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial results of such subsidiaries from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion, in so far as it relates to the balances and affairs of these subsidiaries is based on the review report of other auditors and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

   Our conclusion 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.

7. The Statement includes the interim financial results of 3 subsidiaries, which has not been reviewed by their auditors, whose interim financial results reflect (before adjustments for consolidation) total assets of ₹ 157.24 million as at 30 September 2026, and total revenues of ₹ 66.48 million and ₹ 31.40 million, net profit / (loss) after tax of ₹ 0.32 million and ₹ (0.70) million, total comprehensive income of ₹ 0.32 million and ₹ (0.70) million for the quarter and year-to-date period ended 30 September 2026 respectively, and cash flows of ₹ 1.45 million for the period ended 30 September 2026 as considered in the Statement. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, are based solely on such unreviewed interim financial results. According to the information and explanations given to us by the management, these interim financial results are not material to the Group.

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

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

Ashish Gupta

Digitally signed by Ashish Gupta
Date: 2026.10.30 17:09:06 +05'30'



Ashish Gupta
Partner
Membership No. 504662

UDIN: 26504662XBMBWQ5412

Place: Mumbai
Date: 30 October 2026

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (continued)

Annexure 1

List of entities included in the Statement

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

Subsidiaries -

a. Affle International Pte. Ltd.
b. PT. Affle Indonesia
c. Affle MEA FZ LLC
d. Affle Iberia S.L. (formerly Mediasmart Mobile S.L.)
e. Appnext Technologies Ltd.
f. Jampp Ireland Ltd.
g. Atommica LLC (liquidated with effect from 13 March 2026)
h. Jampp EMEA GmbH (liquidated with effect from 10 July 2025)
i. Jampp APAC Pte. Ltd (liquidated with effect from 21 April 2025)
j. Jampp HQ S.A. (formerly Devego S.A.)
k. Affle (UK) Ltd. (formerly Jampp Ltd).
l. Affle Brazil LTDA (formerly Jampp Veiculacao de Publicidade Limitada)
m. Affle Inc. (earlier known as YouAppi Inc. and includes Jampp Inc. merged with Affle Inc.)
n. Affle Israel Ltd. (formerly YouAppi Ltd.)
o. YouAppi GmbH
p. YouAppi Japan Co. Ltd.
q. YouAppi India Private Limited
r. Affle (India) Limited Employee Welfare Trust
s. Affle 3iL Limited (incorporated on 10 June 2025)
t. Affle Technologies FZ LLC (incorporated on 23 June 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 unaudited consolidated financial results for the quarter and half year ended September 30, 2026

(Amount in INR million, unless otherwise stated)

Particulars	Quarter ended			Half year ended		Year ended
	September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income						
Revenue from operations	7,835.93	7,471.64	6,467.18	15,307.57	12,674.58	27,093.09
Other income	200.47	250.41	222.75	450.88	394.45	782.49
Total income	**8,036.40**	**7,722.05**	**6,689.93**	**15,758.45**	**13,069.03**	**27,875.58**
2. Expense						
Inventory and data costs	4,896.28	4,722.15	3,960.99	9,618.43	7,741.46	16,798.18
Employee benefits expense	662.70	656.40	631.52	1,319.10	1,240.33	2,512.20
Finance costs	8.23	6.72	11.67	14.95	29.95	52.62
Depreciation and amortisation expenses	412.14	342.06	318.85	754.20	577.52	1,243.76
Other expenses	462.50	416.85	413.56	879.35	834.48	1,682.15
Total expense	**6,441.85**	**6,144.18**	**5,336.59**	**12,586.03**	**10,423.74**	**22,288.91**
3. Profit before tax (1-2)	**1,594.55**	**1,577.87**	**1,353.34**	**3,172.42**	**2,645.29**	**5,586.67**
4. Tax expense:						
Current tax (including earlier years)	273.70	270.62	275.60	544.32	513.77	1,047.65
Deferred tax charge/ (credit)	22.96	22.86	(27.39)	45.82	(28.61)	(9.49)
Total tax expense	**296.66**	**293.48**	**248.21**	**590.14**	**485.16**	**1,038.16**
5. Profit for the periods/year (3-4)	**1,297.89**	**1,284.39**	**1,105.13**	**2,582.28**	**2,160.13**	**4,548.51**
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	361.33	(56.89)	695.83	304.44	736.69	2,152.60
Hyperinflation adjustment in opening retained earnings	(4.87)	(11.77)	(3.48)	(16.64)	(9.84)	(35.05)
Items that will not be reclassified to profit or loss in subsequent periods/year						
Re-measurement (losses)/ gains on defined benefit plans	(1.55)	(1.00)	0.53	(2.55)	(1.41)	(1.41)
Income tax effect	0.39	0.25	(0.14)	0.64	0.35	0.35
Other comprehensive gains/(losses) net of tax	**355.30**	**(69.41)**	**692.74**	**285.89**	**725.79**	**2,116.49**
7. Total comprehensive income for the periods/year (5+6)	**1,653.19**	**1,214.98**	**1,797.87**	**2,868.17**	**2,885.92**	**6,665.00**
8. Profit for the periods/year attributable to:						
- Equity holders of the parent	1,297.89	1,284.39	1,105.13	2,582.28	2,160.13	4,548.51
9. Other comprehensive income/(loss) for the periods/year attributable to:						
- Equity holders of the parent	355.30	(69.41)	692.74	285.89	725.79	2,116.49
10. Total comprehensive income for the periods/year attributable to:						
- Equity holders of the parent	1,653.19	1,214.98	1,797.87	2,868.17	2,885.92	6,665.00
11. Paid-up equity share capital (face value INR 2/- per equity share)	281.38	281.24	280.97	281.38	280.97	281.20
12. Other equity for the years	-	-	-	-	-	36,240.93
13. Earnings per equity share (face value INR 2/- per equity share)						
(a) Basic	9.23	9.13	7.88	18.36	15.40	32.38
(b) Diluted	9.08	9.13	7.86	18.07	15.37	32.32

See accompanying notes to the statement of financial results

Affle 3i Limited

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WALKER CHANDIOK & CO LLP CHARTERED ACCOUNTANTS

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
Unaudited consolidated balance sheet as at September 30, 2026

(Amount in INR million, unless otherwise stated)

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	40.42	38.26
(b) Right-of-use assets	32.86	33.50
(c) Goodwill	11,315.59	11,123.88
(d) Other intangible assets	3,949.93	2,744.08
(e) Intangible assets under development	554.94	1,306.63
(f) Financial assets		
(i) Investments	1,161.01	1,138.67
(ii) Other financial assets	33.11	1,020.53
(g) Deferred tax assets (net)	140.16	156.14
(h) Income tax assets (net)	223.45	188.98
(i) Other non current assets	59.88	68.02
Total non-current assets	**17,511.35**	**17,818.69**
II. Current assets		
(a) Contract assets (net)	3,156.36	3,240.76
(b) Financial assets		
(i) Trade receivables (net)	4,503.75	3,856.13
(ii) Cash and cash equivalents	17,544.31	12,074.35
(iii) Bank balances other than cash and cash equivalents above	1,105.22	866.33
(iv) Loans	53.29	51.91
(v) Other financial assets	2,020.81	3,446.18
(c) Other current assets	2,325.09	1,514.25
	30,708.83	**25,049.91**
(d) Investments held for sale	1,346.32	1,346.32
Total current assets	**32,055.15**	**26,396.23**
Total assets (I+II)	**49,566.50**	**44,214.92**
EQUITY AND LIABILITIES		
III. EQUITY		
(a) Equity share capital (A)	281.38	281.20
(b) Other equity		
(i) Retained earnings	20,694.01	18,117.13
(ii) Capital reserve	(78.23)	(78.23)
(iii) Securities premium	14,936.66	14,754.86
(iv) Treasury shares	(244.10)	(174.10)
(v) Share based payments reserve	310.05	269.61
(vi) Other reserves	3,656.08	3,351.66
(vii) Share warrants	2,737.95	-
Total other equity (B)	**42,012.42**	**36,240.93**
Total equity (A+B)	**42,293.80**	**36,522.13**
LIABILITIES		
IV. Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	16.53	19.18
(ii) Lease liabilities	4.84	7.45
(iii) Other financial liabilities	161.23	169.87
(b) Provisions	47.23	45.38
(c) Deferred tax liabilities (net)	133.51	104.31
Total non-current liabilities	**363.34**	**346.19**
V. Current liabilities		
(a) Contract liabilities	111.73	32.19
(b) Financial liabilities		
(i) Borrowings	5.51	99.79
(ii) Lease liabilities	25.69	21.67
(iii) Trade payables		
- total outstanding dues of micro enterprises and small enterprises	74.57	18.49
- total outstanding dues of creditors other than micro enterprises and small enterprises	5,727.20	5,917.01
(iv) Other financial liabilities	399.27	600.98
(c) Provisions	87.08	84.07
(d) Other current liabilities	209.41	207.08
(e) Current tax liabilities (net)	268.90	365.32
Total current liabilities	**6,909.36**	**7,346.60**
VI. Total liabilities (IV+V)	**7,272.70**	**7,692.79**
Total equity and liabilities (III+VI)	**49,566.50**	**44,214.92**

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CIN : L65990DL1994PLC408172
Unaudited consolidated statement of cash flows for the half year ended September 30, 2026

(Amount in INR million, unless otherwise stated)

Particulars	Half year ended	
	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)
A Cash flow from operating activities		
Profit before tax	3,172.42	2,645.29
Adjustments for :		
Depreciation and amortisation expense	754.20	577.52
Interest on lease liabilities	1.19	1.67
Impairment allowance of trade receivables and contracts assets	41.24	64.32
Liabilities written back	(2.67)	(3.42)
Loss on disposal of property, plant and equipment (net)	0.04	(0.06)
Interest income	(268.14)	(230.04)
Interest expense	3.01	19.50
Unrealised foreign exchange loss/ (gains)	(24.03)	140.50
Advances written off	0.33	-
Share based payments	30.99	68.50
Gain on overnight fund/securities	(177.30)	(103.68)
Operating profit before working capital changes	**3,531.28**	**3,180.10**
Change in working capital:		
Contract assets	84.40	(337.69)
Trade receivables	(688.86)	(611.43)
Financial assets	(96.90)	30.29
Other assets	(358.92)	(215.40)
Contract liabilities	82.21	(96.88)
Trade payables	(135.60)	255.33
Other financial liabilities	(70.82)	44.46
Other liabilities	2.33	(45.30)
Provisions	2.31	13.34
Net cash generated from operations	**2,351.43**	**2,216.82**
Direct taxes paid (net of refunds)	(675.67)	(384.98)
Net cash generated from operating activities (A)	**1,675.76**	**1,831.84**
B Cash flow from investing activities:		
Purchase of property, plant and equipment, other intangible assets including intangible assets under development	(1,191.58)	(1,010.15)
Acquisition of a subsidiary/business, net of cash acquired	(584.15)	(95.64)
Acquisition of non controlling interest	-	2.56
Investments in bank deposits	(1,061.06)	(2,222.35)
Redemption of bank deposits	3,306.11	1,215.00
Investments made during the period	-	(505.01)
Interest received	292.51	110.43
Gain on overnight fund	154.96	103.68
Net cash generated from / (used in) investing activities (B)	**916.79**	**(2,401.48)**
C Cash flow from financing activities:		
Interest paid	(0.17)	1.97
Proceeds from borrowings	-	17.47
Repayment of borrowings	(96.93)	(438.30)
Payment of interest portion on lease liabilities	(1.19)	(1.67)
Payment of principal portion of lease liabilities	(16.92)	(15.78)
Proceeds from issue of share warrants	2,789.94	-
Proceeds from issue of share capital under ESOP scheme (net)	59.99	142.41
Net cash generated from / (used in) financing activities (C)	**2,734.72**	**(293.90)**
Net change in cash and cash equivalent (A+B+C)	5,327.27	(863.54)
Effect of exchange difference on cash and cash equivalents held in foreign currency	142.69	208.73
Cash and cash equivalents as at the beginning of the year	12,074.35	10,474.81
Cash and cash equivalent as at the end of the year	**17,544.31**	**9,820.00**
Components of cash and cash equivalents:		
Balance with banks		
- On current account	3,867.87	3,150.00
Cash in hand	0.10	0.09
Deposits with original maturity for less than three months	13,676.34	6,669.91
Total cash and cash equivalents	**17,544.31**	**9,820.00**

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CIN: L65990DL1994PLC408172

Notes to the statement of unaudited consolidated financial results for the quarter and half year ended September 30, 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 unaudited consolidated financial results as reviewed by the Audit Committee and have been approved by the Board of Directors at its meeting held on October 30, 2026. A limited review of the unaudited consolidated financial results for the quarter and half year ended September 30, 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	Subsidiary with effect from April 01, 2019
Affle Iberia S.L.	Subsidiary with effect from January 22, 2020
Appnext Technologies Ltd.	Subsidiary with effect from July 19, 2020
Jampp (Ireland) Limited	Subsidiary with effect from July 01, 2021
Atommica LLC	Liquidated with effect from March 13, 2026
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.	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
Affle Technologies FZ-LLC	Subsidiary with effect from June 23, 2026

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 September 30, 2026 the Company has utilised INR 5,653.04 million towards purposes specified in the placement document and the balance amount of QIP's net proceeds remains invested in fixed and other deposits.

Affle 3i Limited

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Notes to the statement of unaudited consolidated financial results for the quarter and half year ended September 30, 2026 (continued)

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 September 30, 2026, the Group has utilised INR 2,383.19 million towards purposes specified in the Offer document, as amended, and the balance amount remains invested in fixed and other deposits.

7. On June 12, 2026, the Delhi Bench of Hon'ble National Company Law Tribunal admitted the insolvency petition and commenced corporate insolvency resolution ('CIRP') process against one of the investee company, Talent Unlimited Online Services Private Limited ("Bobble"), on account of default in repayment of debt and servicing of interest. The investment in Bobble continues to be classified as held for sale. 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, which is lower to the fair value less cost to sell. The Company had filed an appeal with the Hon'ble Supreme Court of India against the order of the Delhi bench of Hon'ble National Company Law Appellate Tribunal. Hon'ble Supreme Court of India basis hearing held on October 16, 2026, had granted stay on the CIRP proceedings. Further, Company has also submitted demand draft of INR 57.66 million with Supreme Court of India to pay the financial creditor. The next hearing is scheduled on November 25, 2026.

   The Company has been legally advised on the merits of appeal given the history of dispute with Bobble. Therefore, impact, if any, to the carrying value of the investment will be more reasonably determined based on the outcome of the appeal and the consequent steps the Company takes following the aforementioned legal determination.

8. On June 11, 2026, Affle MEA FZ LLC had entered into an Asset Purchase Agreement ("APA") to acquire the business of AdColony, from Digital Turbine, Inc. for a consideration of USD 4.70 million (approximately INR 451.05 million). The conditions precedents as per APA are yet to be completed. Accordingly, Group will do the acquisition accounting once those conditions are complete.

9. On June 12, 2026, the Company have received in-principle approval from stock exchanges for allotment of 7,400,000 convertible warrants of face value of INR 2 each at a price of INR 1,487 ("warrant issue price") including a premium of INR 1,485 per warrant, on receipt of INR 2,750.95 million (i.e. 25% of the total issue price) to Affle Holdings Pte. Ltd. with an option to convert such warrants, in one or more tranches, at any time, within 18 months from the date of allotment of such warrants, as per terms of the provisions of SEBI ICDR Regulations.

   Further, the Company shall allot fully paid-up equity shares of face value of INR 2 each, of the Company, against each warrant, on receipt of balance 75% of the warrant issue price.

   Consequently, on August 14, 2026, the Company has allotted 34,964 equity shares of face value of INR 2 each to Affle Holdings Pte. Ltd.

   Subsequent to the quarter end, the Company has further allotted 2,981,479 equity shares of face value of INR 2 each to Affle Holdings Pte. Ltd., upon receipt of balance 75% of the amount and the warrant conversion request. Out of the 2,981,479 equity shares allotted, 1,704,324 were allotted on October 19, 2026 and 1,277,155 were allotted on October 21, 2026.



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Notes to the statement of unaudited consolidated financial results for the quarter and half year ended September 30, 2026 (continued)

10. The results for the quarter and half year ended September 30, 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: https://affle.com/).

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

Date: October 30, 2026
Place: Singapore

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