BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

A Section — General disclosures

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L65990DL1994PLC408172
2.	Name of the Listed Entity	Affle 3i Limited (Formerly known as Affle (India) Limited)
3.	Year of incorporation	1994
4.	Registered office address	A47 Lower Ground Floor, Hauz Khas, Off Amar Bhawan, New Delhi-110016
5.	Corporate address	8th floor, Unitech Commercial Tower - 2, Sector - 45, Gurugram - 122003, Haryana
6.	E-mail	compliance@affle.com
7.	Telephone	0124-4598749
8.	Website	https://affle.com/
9.	Financial year for which reporting is being done	FY2025-26
10.	Name of the Stock Exchange(s) where shares are listed	1. BSE Limited 2. National Stock Exchange of India Limited
11.	Paid-up Capital	INR 281.20 Mn
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Harshit Talesara Investors Relations and Strategy Email: investor.relations@affle.com
13.	Reporting boundary Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Disclosures made in this report are on a consolidated basis unless otherwise stated
14.	Name of assessment or assurance provider	TUV India Pvt. Ltd.
15.	Type of assessment or assurance obtained	Limited assurance

II. Products/Services

16. Details of business activities (accounting for 90% of the turnover):

Sl. No.	Description of Main Activity	Description of Business Activity	% Of Turnover of the Entity (FY2025-26)
1.	Information and Communication	Advertising (Consumer Platform)	100.0%

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover)

Sl. No.	Product/Service	NIC Code	% Of Total Turnover Contributed
1.	Consumer Platform	62099	100.0%

III. Operations

18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of operational locations*	Number of offices	Total
National	NA	4	4
International	NA	13	13

*Note: The Company is a service-based company and does not require plant/operational facility for business activities.

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	PAN India
International (No. of Countries)	>130

b. What is the contribution of exports as a percentage of the total turnover of the entity?

The exports accounted for 37.77% for Affle 3i Limited's total turnover on a standalone basis.

c. A brief on types of customers

The Company primarily serves Business-to-Consumer (B2C) enterprises that offer products and services to end consumers and leverage digital advertising to drive customer acquisition, engagement, and growth. The Company works with customers either directly or through their appointed advertising agencies, depending on the operating and campaign execution models adopted by the clients. The Company's customer base spans a diverse set of digital-first brands and app marketers across multiple industry verticals, including:

- E-commerce, Ed-tech and Entertainment
- Fintech, FMCG and Foodtech
- Gaming, Government and Groceries
- Healthtech, Hospitality & Travel, and Home & Other Utilities

(collectively referred to as the "Category EFGH")

As of March 31, 2026, 100% of the Company's revenue was derived from customers operating in the Category E, F, G and H sectors. Further, approximately 73.8% of the revenue was generated from customers who engaged with the Company directly, while the balance 26.2% was derived from customers who engaged with the Company through advertising agencies.

IV. Employees

20. Details at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Employees						
1.	Permanent (D)	616	379	61.5%	237	38.5%
2.	Other than Permanent (E)	10	5	50.0%	5	50.0%
3.	Total employees (D + E)	626	384	61.3%	242	38.7 %
Workers						
4.	Permanent (F)	NA				
5.	Other than Permanent (G)	NA				
6.	Total Workers (F + G)	NA				

b. Differently abled Employees:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
Differently abled Employees						
1.	Permanent (D)	NA				
2.	Other than Permanent (E)	NA				
3.	Total employees (D + E)	NA				
Differently abled Workers						
4.	Permanent (F)	NA				
5.	Other than Permanent (G)	NA				
6.	Total Workers (F + G)	NA				

21. Participation/Inclusion/Representation of women

Category	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	9	2	22.2%
Key Management Personnel (KMP)	3	1	33.3%

Note: Board of Directors & Key Managerial Personnel are on a standalone basis.

22. Turnover rate for permanent employees and workers

Category	FY2025-26			FY2024-25			FY2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	27.8%	29.1%	28.3%	30.5%	37.4%	33.0%	34.0%	41.0%	37.0%
Permanent Workers	-	-	-	-	-	-	-	-	-

V. Holding, Subsidiary and Associate Companies (including joint ventures)

23. (a) Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Affle Holdings Pte. Ltd.	Holding	40.6%	
2.	Affle International Pte. Ltd	Wholly owned Subsidiary	100.0%	
3.	PT. Affle Indonesia	Step-down Subsidiary	100.0%	
4.	Affle MEA FZ-LLC	Step-down Subsidiary	100.0%	
5.	Affle Iberia S.L.	Step-down Subsidiary	100.0%	
6.	Appnext Pte. Ltd. (Amalgamated with Affle International Pte. Ltd. with effect from October 1, 2025)	Step-down Subsidiary	100.0%	
7.	Appnext Technologies Limited	Step-down Subsidiary	100.0%	
8.	Jampp (Ireland) Ltd.	Step-down Subsidiary	100.0%	
9.	Atommica LLC (Voluntarily cancelled with effect from March 13, 2026)	Step-down Subsidiary	100.0%	Yes, The Company's Business Responsibility initiatives are extended to its foreign subsidiaries, to the extent required under the applicable laws of the countries in which they operate.
10.	Jampp EMEA GmbH (Dissolved with effect from July 10, 2025)	Step-down Subsidiary	100.0%	
11.	Jampp APAC Pte. Ltd. (Struck off with effect from July 24, 2025)	Step-down Subsidiary	100.0%	
12.	Jampp HQ S.A.	Step-down Subsidiary	100.0%	
13.	Affle (UK) Ltd.	Step-down Subsidiary	100.0%	
14.	Affle Brazil Ltda.	Step-down Subsidiary	100.0%	
15.	Affle Inc.	Step-down Subsidiary	100.0%	
16.	Affle Israel Ltd.	Step-down Subsidiary	100.0%	
17.	YouAppi GmBH	Step-down Subsidiary	100.0%	
18.	YouAppi Japan Co. Ltd.	Step-down Subsidiary	100.0%	
19.	YouAppi India Private Limited	Step-down Subsidiary	100.0%	
20.	Affle Inc. (Korea Branch)	Step-down Subsidiary	100.0%	
21.	Affle 3IL Limited (with effect from June 10, 2025)	Step-down Subsidiary	100.0%	

VI. CSR Details

24. CSR Activities

(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) – Yes

(ii) Turnover (in million) (INR) – 8,644.25/- (Standalone)

(iii) Net worth (in million) (INR) – 20,535.51/- (Standalone)

VII. Transparency and Disclosures Compliances

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in place (Yes/No)	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Investors (other than shareholders)	Stakeholders may reach out to the Company at the email IDs provided at the following web link: https://affle.com/contact	-	-	-	-	-	-
Shareholders	Further, the Company also has Whistle Blower Policy available at: https://affle.com/hubfs/corporate-governance/corporate-governance-policies/Whistle-Blower-Policy.pdf?hsLang=en	-	-		-	-	
Employees & workers		-	-		-	-	
Customers		-	-		-	-	
Value Chain Partners		-	-		-	-	
Communities		-	-		-	-	

26. Overview of the entity's material responsible business conduct issues

Please indicate responsible material business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format:

Sr. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
1.	Customer Satisfaction & Retention	Opportunity	Meeting customers and partners expectations, resolving issues and providing utmost satisfaction builds long-term trust and retention.	We proactively seek out feedback from customers and partners to continuously optimise for higher performance efficiency and effectiveness.	Positive implication
2.	Data Security and Privacy	Risk	Protecting data and respecting consumer privacy are fundamental to maintaining trust, safeguarding our reputation and meeting evolving global regulatory expectations.	Our data protection and privacy framework is backed by DPTM Accreditation, GDPR through GDPR lawyers, ISO 27001:2022 certification and 3rd party review by auditors to cover privacy impact assessments, risk management and incident response.	Negative implication
3.	Technology Innovation	Opportunity	Continuous innovation enables us to anticipate market evolution, strengthen our competitive advantage and deliver differentiated technology solutions.	We invest in research and development, proprietary technologies, patent creation and continuous learning, fostering a culture that accelerates innovation across our platforms and products.	Positive implication

Sr. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
4.	Brand and Reputation Management	Risk	A trusted brand strengthens stakeholder confidence, supports customer acquisition and reinforces our competitive positioning. Any irrational loss to our brand and reputation mainly driven by unverified rumours can impact the business.	We manage our brand reputation through two-pronged endeavours 1 We adopt industry-leading operating practices to enhance our deliverability and meet our stakeholder expectations, ensuring credibility of our brand is upheld. 2 Through our PR team, we continually monitor media coverage to identify any irrational news and our senior management proactively responds whenever necessary.	Negative implication
5.	Employee Training & Upskilling	Opportunity	In a rapidly evolving technology landscape, continuous learning and capability development are essential to sustaining innovation, accelerating digital transformation and maintaining our competitive advantage.	We cultivate a culture of continuous learning by providing employees with access to a comprehensive digital learning platform, technical training programmes, webinars and innovation-focused forums that strengthen capabilities, encourage knowledge sharing and support professional growth.	Positive implication
6.	Employee Welfare & Wellbeing	Opportunity	A healthy, inclusive and supportive workplace enables our people to thrive, strengthening engagement, well-being and collaboration while enhancing organisational resilience and long-term performance.	We provide our employees with a progressive and diverse culture that encourages open exchange of ideas and entrepreneurial problem-solving. Our people practices prioritise employee well-being, professional growth and a safe, healthy and supportive work environment.	Positive implication

Sr. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
7.	Transparency, Disclosures and Regulatory Compliance	Risk	Timely disclosures and transparent corporate governance policies are essential for maintaining trust and credibility as lapses in compliance can have direct and immediate impact on our operations and our brand name.	We have a dedicated in-house secretarial and compliance team that oversees regulatory obligations through robust governance processes, comprehensive corporate policies and continuous monitoring.	Negative implication
8.	Economic Performance & Financial Resilience	Opportunity	Disciplined financial management and prudent capital allocation enable us to invest in innovation, strengthen business resilience and create sustainable value across all forms of capital.	Our asset-light business model, scalable technology platforms and disciplined financial management support profitable growth, healthy cash flows and a resilient balance sheet, while enabling continued investment in strategic priorities.	Positive implication
9.	Board Diversity, Performance and Independence	Opportunity	An independent, diverse and high-performing Board strengthens governance, enhances strategic oversight and promotes balanced, objective decision-making while ensuring compliance with applicable statutory and regulatory requirements.	Our governance framework ensures that strategic matters, regulatory disclosures and compliance updates are reviewed by the Board on a regular basis. Supported by independent oversight and direct engagement with statutory auditors, we maintain a Board with diverse expertise, including 56% Independent Directors as on date.	Positive implication
10.	Stakeholders Relations	Opportunity	Continuous engagement with stakeholders helps us identify and proactively address the needs of our stakeholders.	We engage with stakeholders through structured and ongoing dialogue to gather feedback, address key priorities and ensure our strategy remains responsive to evolving stakeholder expectations.	Positive implication

Sr. No.	Material issues identified	Indicate Risk/ Opportunity	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implication of the risk or opportunity (Indicate positive/ negative implications)
11.	Environmental Sustainability	Risk	Responsible environmental stewardship supports long-term business resilience while contributing to the well-being of society and the planet.	As a technology-led business, our operations have a relatively low environmental footprint. Nevertheless, we remain committed to advancing our environmental initiatives by improving resource efficiency, engaging stakeholders and embedding responsible environmental practices across our operations.	Negative implication

B Section — Management and process disclosures

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/ No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	https://affle.com/corporate-governance								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes								
4. Name of the national and international codes/ certifications/ labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) mapped to each principle.	• ISO 27001:2022 (Information Security Management System) certified • Data Protection Trustmark certified								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company has undertaken the following target for FY2026-27 • Maintain 100% compliance with applicable data protection regulations • Establish Scope 1, 2 & 3 GHG inventory • 100% employees covered under Human Rights & Health & safety training • Ensure responsible disposal of 100% e-waste • Maintain permissible AQI across office space • Ensure SUP (Single Use Plastic) free office space • Achieve digital documentation to reduce paper waste generation								
6. Performance of the entity against specific commitments, goals, and targets along with reasons in case the same are not met.	The Company has embedded these commitments as part of its ongoing sustainability and governance practices. It continually works towards maintaining single use plastic free offices, minimising water wastage, ensuring permissible air quality, and responsibly disposing of all e waste. The Company is progressively strengthening its GHG emissions measurement, with Scope 1 and 2 inventories established and Scope 3 assessment underway. Digital documentation continues to be expanded to reduce paper usage. Human rights and health & safety training is provided to all employees on an ongoing basis, data protection obligations are consistently complied. To further strengthen the Company's efforts, the Company has engaged an advisor to support more accurate reporting and enhance its overall approach.								

Governance, leadership, and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.

   At Affle 3i Limited, sustainability and responsible business conduct remain integral to how we innovate, govern and scale our business for the long term. As a technology-led company, we continue to strengthen our governance, ESG practices and disclosures in line with evolving stakeholder expectations and regulatory requirements, with the objective of creating sustainable and inclusive long-term value for our stakeholders and the broader ecosystem. In line with SEBI requirements, the Company has obtained limited assurance on the applicable BRSR Core disclosures, reflecting our continued focus on enhancing the quality, credibility and robustness of our sustainability reporting framework.

   The Company's asset-light and technology-driven business model is inherently less resource intensive in terms of direct environmental impact. At the same time, as a responsible Company, we remain committed to advancing our sustainability journey through conscious efforts towards improving energy efficiency, strengthening our environmental stewardship and promoting responsible waste management. During the year, we continued our efforts to better assess our emissions profile and further strengthened our e-waste management approach through donation of devices in working condition and disposal through registered recyclers, aligned with the principles of reduce, reuse and recycle.

   During the year, we continued to strengthen sustainable business practices across the organisation, with a focus on: (i) environmental responsibility through improved energy efficiency, emissions assessment and responsible e-waste management; (ii) reinforcing cyber security and data privacy capabilities to protect our customers, partners and ecosystem; and (iii) fostering an inclusive, diverse and safe workplace that is free from discrimination and harassment. On the governance front, our ESG Committee continues to oversee the Company's sustainability priorities, review progress on material topics and evaluate the effectiveness of our ESG-related practices.

   We remain committed to integrating sustainability considerations into our business processes, strategic decisions and long-term growth agenda, as we continue to build a responsible, resilient and future-ready organisation.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy/policies.	The Board oversees the recommendations of the ESG Committee on business responsibility matters. The ESG Committee is responsible for integrating sustainability considerations into the Company's business processes and decision-making, with a focus on long-term value creation across material topics for all stakeholders.								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	The ESG Committee works in close coordination with the CSR, Risk Management and Audit Committees to ensure effective implementation of the Company's ESG framework. While the CSR Committee provides direct support, the Risk Management and Audit Committees offer indirect oversight.								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee									Frequency (Annually/Half yearly/ Quarterly/ Any other– please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes, the Board regularly reviews the established policies.									Annually								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company ensures strict adherence and compliance with statutory requirements and applicable laws.																	

	P1	P2	P3	P4	P5	P6	P7	P8	P9
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	During the financial year, the Company did not undertake any third party assessment or evaluation of its policies. However, the policies are subject to periodic internal reviews to ensure continued alignment with business requirements and their effectiveness.								

12. If answer to question (1) above is "No" i.e., not all Principles are covered by a policy, reasons to be stated:

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. The entity does not consider the principles material to its business (Yes/No)									
2. The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
3. The entity does not have the financial or/ human and technical resources available for the task (Yes/No)					NA				
4. It is planned to be done in the next financial year (Yes/No)									
5. Any other reason (please specify)									

Section C — Principle wise performance disclosure

Principle 1

Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors (BoD)	1	Updates on regulatory changes during the Board Meetings	100.0%
Key Managerial Personnel (KMP)	3	1. Training on Human Rights & Anti-Corruption & Anti-bribery policies 2. Training on Prevention of Sexual Harassment at Workplace 3. Fire and Safety drills	100.0%
Employees other than BoD and KMPs	3		100.0%
Workers	NA		

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

	Monetary				
	NGRBC Principle	**Name of the regulatory/ enforcement**	**Amount (In INR)**	**Brief of the Case**	**Has an appeal been agencies/ judicial institutions**
Penalty/ Fine			None		
Settlement					
Compounding fee					

	Non-Monetary			
	NGRBC Principle	**Name of the regulatory/ enforcement**	**Brief of the Case**	**Has an appeal been agencies/ judicial institutions**
Imprisonment		None		
Punishment				

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Case details	**Name of the regulatory/ enforcement agencies/ judicial institution**
NA	

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes, the Company has established an Anti-corruption & anti-bribery policy that is made available on the Company's website. The policy is accessible and applicable to all internal (employees and directors) as well as external (customers, vendors, Business partners) stakeholders (including foreign subsidiaries). The policy establishes a zero-tolerance approach toward bribery, corruption, kickbacks, and facilitation payments across both public and private sectors. The policy explicitly prohibits offering, promising, giving, or accepting any undue advantage or unauthorised payment, and mandates adherence to all applicable anti-corruption laws.

Additionally, it lays down clear guidelines on acceptable gifts and hospitality, reinforces ethical conduct expectations, and emphasises accountability and compliance mechanisms to prevent, detect, and address any misconduct. The link of the Policy, available at the website of the Company at https://affle.com/hubfs/corporate-governance/corporate-governance-policies/Anti-Corruption-%26-Anti-Bribery-Policy.pdf?hsLang=en.

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/corruption:

Case details	FY2025-26	FY2024-25
Directors	During the FY2025–26, no cases of bribery or corruption were reported, and accordingly, no disciplinary action was taken. The Company maintains a strict zero-tolerance policy towards bribery and corruption and has a well-defined mechanism in place to address and take appropriate action in the event of any violation.	
KMPs		
Employees		
Workers		

6. Details of complaints with regard to conflict of interest:

During the FY2025–26, no cases of conflict of interest were reported.

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

During the FY2025–26, the Company did not undertake any corrective action as no cases of corruption or conflict of interest were reported.

8. Number of days of accounts payables (Accounts payable*365) / Cost of goods/services procured) in the following format:

	FY2025-26	FY2024-25
Numberof days of accounts payables	128.97	107.86

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY2025-26	FY2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	-	-
	b. Number of dealers / distributors to whom sales are made	-	-
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	-	-

Parameter	Metrics	FY2025-26	FY2024-25
Share of Related Party Transactions in*	a. Purchases (Purchases with related parties / Total Purchases)	33.2%	31.2%
	b. Sales (Sales to related parties / Total Sales)	19.9%	23.4%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	99.4%	99.3%
	d. Investments (Investments in related parties / Total Investments made)	85.5%	91.4%

***Note:** The figures for FY2024-25 have been revised and reinstated.

Principle 2 — Businesses should provide goods and services in a manner that is Sustainable and Safe

Essential Indicators

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

	FY2025-26	FY2024-25	Details of improvements in environmental and social impacts
R&D Capex	The Company operates in the advertising technology space, where its R&D and capital expenditure are primarily directed towards the development and enhancement of digital solutions. Given the nature of the business, these activities have minimal direct impact on the consumption of environmental resources. The Company's platforms contribute positively to environmental and social outcomes through: • Reduction in use of physical materials such as paper, plastics, and inks • Reduced use of logistics and transportation associated with traditional advertising • Enabling remote and digital engagement, reducing travel and on-ground activities Overall, the Company's digital-first approach supports resource efficiency while fostering inclusive and responsible digital engagement.		

2. Does the entity have procedures in place for sustainable sourcing? If yes, what percentage of inputs were sourced sustainably?

Given the Company's asset-light, digital business model, "inputs" primarily comprise services and technology infrastructure rather than physical raw materials. Accordingly, the concept of sustainable sourcing is not directly material. However, the Company endeavors to incorporate sustainability considerations in vendor selection and procurement processes, wherever applicable.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste

   The Company operates in the advertising technology sector and does not engage in activities that generate material physical waste as part of its core operations.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

   Not applicable, the Company's core operations do not result in the generation of material physical waste. Furthermore, as a good governance and responsible practice, the Company promotes responsible waste management practices among employees and undertakes measures to ensure that workplace activities do not result in avoidable waste.

Principle 3

Businesses should respect and promote the well-being of all employees, including those in their value chains

Essential Indicators

1. a. Details of measures for the well-being of employees:

Category	Total (A)	% of employees covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	%(B/ A)	No. (C)	%(C/A)	No. (D)	% (D/A)	No. (E)	%(E/ A)	No. (F)	%(F/ A)
Permanent Employees											
Male	379	377	99.4%	377	99.4%	-	-	372	98.1%	-	-
Female	237	233	98.3%	233	98.3%	233	98.3%	-	-	-	-
Total	**616**	**610**	**99.0%**	**610**	**99.0%**	**233**	**37.8%**	**372**	**60.4%**	**-**	**-**
Other than Permanent Employees											
Male	5	1	20.0%	-	-	-	-	-	-	-	-
Female	5	4	80.0%	-	-	4	80.0%	-	-	-	-
Total	**10**	**5**	**50.0%**	**-**	**-**	**4**	**40.0%**	**-**	**-**	**-**	**-**

b. Details of measures for the well-being of workers:

Category	Total (A)	% of workers covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	%(B/ A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/ A)	No. (F)	% (F/ A)
Permanent Workers											
Male	NA										
Female											
Total											
Other than Permanent Workers											
Male	NA										
Female											
Total											

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format –

	FY2025-26	FY2024-25
Cost incurred on well- being measures as a % of total revenue of the Company	0.09%	0.12%

2. Details of retirement benefits.

Benefits	FY2025-26			FY2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	96.6%	-	Yes	95.4%	-	Yes
Gratuity	100.0%	-	Yes	100.0%	-	Yes
ESI	-	-	NA	-	-	NA
Others – please specify	-	-	-	-	-	-

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Yes, the Company's premises/offices, including leased facilities are accessible to differently abled employees and workers in line with the requirements of the Rights of Persons with Disabilities Act, 2016. The workplaces are equipped with accessibility features such as ramps at entrances, enabling ease of movement and navigation within the premises.

The Company currently does not have differently abled employees. The Company has an equal opportunity policy statement and is open to employing differently abled in its human resource base.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes, the Company has embedded the principles of equal opportunity within its Human Rights Policy, in alignment with its Business Responsibility and Sustainability Policy, and further reiterates this commitment through its ESG Policy. The Company is committed to fostering a fair, inclusive, and respectful workplace that provides equal opportunities to all employees, irrespective of gender, race, ethnicity, disability, or sexual orientation. The Company's people management processes are designed to promote merit-based decisions, transparency, and equitable growth. This strong emphasis on equal opportunity and inclusivity has supported enhanced creativity, productivity, and innovation across the organisation. The Company remains firmly committed to being an Equal Opportunity Employer. Please refer to following policies available on the website of the Company: Human Rights Policy, Business Responsibility and Sustainability Policy; ESG Policy

5. Return to work and retention rates of permanent employees and workers that took parental leave:

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100.0%	100.0%	NA	
Female	100.0%	100.0%		
Total	**100.0%**	**100.0%**		

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and workers? If yes, give details of the mechanism in brief.

Permanent workers Other than permanent workers Permanent employee Other than permanent employee	The Company has an internal communication mechanism through which employees can raise their grievances. Further, the Company also has a Whistle Blower Policy available at: https://affle.com/hubfs/corporate-governance/corporate-governance-policies/Whistle-Blower-Policy.pdf?hsLang=en

7. Membership of employees and workers in association(s) or Unions recognised by the listed entity:

Category	FY2025-26			FY2024-25		
	Total employees / workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	During the FY2025–26, none of the employees were members of any employee or worker associations or unions.					
Male						
Female						
Total Permanent Workers						
Male						
Female						

8. Details of training given to employees and workers:

Category	FY2025-26					FY2024-25				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	384	384	100.0%	384	100.0%	386	386	100.0%	386	100.0%
Female	242	242	100.0%	242	100.0%	232	232	100.0%	232	100.0%
Total	**626**	**626**	**100.0%**	**626**	**100.0%**	**618**	**618**	**100.0%**	**618**	**100.0%**

Category	FY2025-26					FY2024-25				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Workers										
Male	NA									
Female										
Total										

9. Details of performance and career development reviews of employees and worker:

Category	FY2025-26			FY2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	384	379	98.7%	386	386	100.0%
Female	242	237	97.9%	232	232	100.0%
Total	**626**	**616**	**98.4%**	**618**	**618**	**100.0%**
Workers						
Male	NA					
Female						
Total						

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, what is the coverage of such a system?

Due to inherent nature of the Company's business there are no significant health and safety risks, and hence certified occupational health and safety (OHS) management system is not required.

However, the Company ensures a safe and healthy work environment through internal policies, standard operating procedures as per the applicable requirements. During the FY2025-26, the Company has also organised Chair yoga, diet management sessions, and mental fitness sessions to ensure overall well-being of employees.

The Company maintains safe workplace infrastructure, adheres to fire and life safety norms and provides ergonomic workstations to employees.

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

Given the nature of the Company's business operations, employees are not exposed to significant work-related hazards in their day-to-day activities. However, as part of its ongoing commitment to employee safety and risk preparedness, the Company has established structured processes to identify and manage potential risks.

On a routine basis, workplace safety is supported through periodic reviews of office infrastructure, compliance checks, and employee awareness initiatives. Fire safety drills are conducted regularly to ensure employees are equipped with the knowledge and skills required to respond effectively during emergency situations.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks.

NA

d. Do the employees/ workers of the entity have access to non-occupational medical and healthcare services?

Yes

11. Details of safety related incidents:

Safety Incident/Number	Category	FY2025-26	FY2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers	-	-
Total recordable work-related injuries	Employees	-	-
	Workers	-	-
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

12. Describe the measures taken by the Company to ensure a safe and healthy workplace.

The Company is determined to maintain a safe, secure, and healthy workplace for all employees. To support this, several preventive and control measures have been implemented across its premises. Regular fire safety drills are conducted to enhance employee awareness and preparedness in handling emergency situations. The office premises are secured through robust access control mechanisms, including mandatory security checks and approvals prior to entry. Dedicated security personnel are stationed at the entrance throughout office hours and remain on duty until all employees have safely exited the premises. Additionally, visitor access is strictly regulated. Entry is permitted only after appropriate authorisation and is managed by security personnel in coordination with the concerned employee or department.

Further, the Company has also implemented a Prevention of Sexual Harassment (POSH) mechanism, which provides a structured framework to ensure a safe, respectful, and inclusive workplace environment. This includes awareness initiatives, a formal redressal process, and an internal committee to address complaints in line with applicable regulations.

13. Number of complaints on the following made by employees and workers:

Category	FY2025-26			FY2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	-	-	-	-	-	-
Health & Safety	-	-	-	-	-	-

14. Assessments for the year:

Aspect	% Of plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices Working Conditions	The Company operates in an office-based environment and does not have manufacturing plants. As of the reporting period, no formal assessments of offices for health and safety (H&S) practices and working conditions have been undertaken by the Company. However, the Company continues to maintain basic safety and security measures at its premises to ensure a safe working environment.

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

    During the FY2025-26, no significant safety-related incidents or material risks were identified at the Company's offices. Accordingly, no major corrective actions were required.

    The Company continues to adopt a proactive approach towards workplace safety by maintaining preventive measures across office space. Any minor concerns or observations, if identified, are addressed promptly through appropriate corrective actions to ensure continuous improvement in safety standards.

Principle 4

Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

   The identification of key stakeholder groups at Affle 3i Limited is an ongoing and structured process integrated with the Company's sustainability framework. Stakeholders are identified based on their relevance to the Company's operations and their relationship with its business activities. This includes assessing groups that are impacted by, or can influence, the Company's operations across the value chain.

   Stakeholder identification was undertaken as part of the materiality assessment, where relevant stakeholder groups were mapped and validated. This exercise helped ensure that all significant stakeholder categories were appropriately captured and considered.

   Key stakeholder groups are validated through internal discussions with relevant functional teams and leadership and are periodically reviewed to reflect changes in the business environment and ecosystem.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group:

   The Company identifies and engages with a diverse range of stakeholder groups, including shareholders and investors, employees, customers, publishers and ecosystem partners, government and regulatory authorities, industry associations, non-governmental organisations (NGOs), and the wider community. Detailed information on stakeholder mapping, engagement mechanisms, communication channels, key stakeholder expectations, and the Company's response can be found on pages 50 to 51 of the Annual Report.

Principle 5 — Businesses should respect and promote human rights

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity:

Category	FY2025-26			FY2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	616	616	100.0%	617	617	100.0%
Other than permanent	10	10	100.0%	1	1	100.0%
Total Employees	**626**	**626**	**100.0%**	**618**	**618**	**100.0%**
Workers						
Permanent	NA					
Other than permanent						
Total Workers						

2. Details of minimum wages paid to employees and workers:

Category	FY2025-26					FY2024-25				
	Total (A)	Equal to Minimum Wage		More than minimum Wage		Total (D)	Equal to Minimum Wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	273	-	-	273	100.0%	264	-	-	264	100.0%
Male	194	-	-	194	100.0%	190	-	-	190	100.0%
Female	79	-	-	79	100.0%	74	-	-	74	100.0%
Other than Permanent	4	-	-	1	25.0%	-	-	-	-	-
Male	4	-	-	1	25.0%	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent	NA									
Male										
Female										
Other than Permanent										
Male										
Female										

Note: The data represented for employee workforce are on a standalone basis and do not include employees engaged via third-party contractor.

3. Details of remuneration/salary/wages:

   a. Median remuneration / wages

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	7	400,000	2	850,000
Key Managerial Personnel (KMP)	2	9,776,600	1	2,605,715
Employees other than BoD and KMP	196	1,252,151.00	78	1,149,996
Workers	NA			

Note: The data represented for employee workforce are on a standalone basis.

   b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

	FY2025-26	FY2024-25
Gross wages paid to females as % of total wages	23.3%	19.4%

Note: The data represented for employee workforce are on a standalone basis.

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

   Yes, the ESG Committee is responsible for addressing Human Rights issues.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

   The Company is committed to protecting and respecting the fundamental rights of all individuals who have a direct business relationship with it. It endeavors to uphold internationally recognised human rights standards and contributes to their realisation in alignment with the United Nations Guiding Principles on Business and Human Rights ("UN Guiding Principles").

   The Company maintains a zero-tolerance approach towards unethical practices and has implemented a strict non-retaliation policy to encourage reporting of concerns without fear, thereby fostering a culture of transparency, accountability, and ethical business conduct.

6. Number of Complaints on the following made by employees and workers:

	FY2025-26			FY2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	-	-	-	1	0	-
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour/ Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

	FY2025-26	FY2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	-	1
Complaints on POSH as a % of female employees / workers	-	0.43%
Complaints on POSH upheld	-	-

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

The Company maintains a strict non-retaliation policy to protect complainants and witnesses from any adverse actions. Complaints can be raised through confidential channels, including the Internal Committee (IC), with anonymity and privacy preserved on a need-to-know basis.

The Company strives to ensure that the complaint shall be examined independently without any prejudice or influence to prevent adverse consequences to the complainant. During investigations, appropriate interim measures—such as changes in reporting lines or work arrangements—may be implemented to safeguard the complainant. All cases are addressed in a fair, unbiased, and time-bound manner, and any retaliation is subject to disciplinary action.

Regular training and awareness programs are conducted to sensitise employees and reinforce a culture of zero tolerance towards discrimination, harassment, and retaliation.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)

Yes, the Company integrates human rights principles into its business agreements and contracts, wherever applicable. Standard clauses require adherence to applicable labour laws, non-discrimination, fair working conditions, and prohibition of child and forced labour. Business partners are expected to uphold these standards, and non-compliance may lead to corrective action or termination of the engagement.

10. Assessments of the year

Aspects	% of plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	The Company is committed to maintaining a safe, respectful, inclusive and equitable workplace. No separate assessment was required to be undertaken during FY2025-26.
Forced labour	
Sexual harassment	
Discrimination at workplace	

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.

During the FY2025-26, no risks or concerns were identified requiring corrective action. The Company, however, has established internal mechanism to promptly identify and address any such issues, should they arise.

Principle 6 Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity:

Parameter	Unit	FY2025-26	FY2024-25
From renewable sources (in gigajoules)			
Total electricity consumption (A)	GJ	-	-
Total fuel consumption (B)	GJ	-	-
Energy consumption through other sources (C)	GJ	-	-
Total energy consumption from renewable sources (A+B+C) (GJ)	GJ	-	-
From non - renewable sources (in gigajoules)			
Total electricity consumption (D)	GJ	127.2	-
Total fuel consumption (E)	GJ	-	-
Energy consumption through other sources (F)	GJ	-	-
Total energy consumption from non - renewable sources (D+E+F) (GJ)	GJ	127.2	-
Total energy consumption (A+B+C+D+E+F) (GJ)	GJ	127.2	-
Energy intensity per rupee of turnover (Total energy consumption in GJ/ turnover in rupees in Crores)	GJ/INR (Cr)	0.2	-
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) * (Total energy consumed / Revenue from operations adjusted for PPP) (In Cr)	GJ/USD	2.9	-
Energy intensity in terms of physical output (headcount)	-	0.5	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: The data represented is on a Standalone basis.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, limited assurance was carried out by TUV India Pvt. Ltd. for BRSR Core KPI for FY2025-26.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

   NA

3. Provide details of the following disclosures related to water

Parameter	Unit	FY2025-26	FY2024-25
Water withdrawal by source (in kiloliters)			
(i) Surface water	KL	-	-
(ii) Groundwater	KL	1709.8	-
(iii) Third party water	KL	-	-
(iv) Seawater / desalinated water	KL	-	-
(v) Others	KL	-	-
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	KL	1709.8	-
Total volume of water consumption (in kiloliters)	KL	341.9	-
Water intensity per rupee of turnover (Water consumed / turnover)	KL/ INR (Cr)	0.4	-
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (In Cr)	KL/USD	8.0	-
Water intensity in terms of physical output (headcount)	-	1.2	-
Water intensity (optional)– the relevant metric may be selected by the entity	-	-	-

Note: The data represented is on a Standalone basis.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, limited assurance was carried out by TUV India Pvt. Ltd. for BRSR Core KPI for FY2025-26.

4. Provide the following details related to water discharged:

Parameter	Unit	FY2025-26	FY2024-25
Water discharge by destination and level of treatment (in kiloliters)			
(i) Surface water	KL	-	-
No treatment	KL	-	-
With treatment – please specify the level of treatment	KL	-	-
(ii) Ground water	KL	-	-
No treatment	KL	-	-
With treatment – please specify the level of treatment	KL	1367.9	-
(iii) Sea water	KL	-	-
No treatment	KL	-	-
With treatment – please specify the level of treatment	KL	-	-
(iv) Sent to third parties	KL	-	-
No treatment	KL	-	-
With treatment – please specify the level of treatment	KL	-	-
(v) Others	KL	-	-
No treatment	KL	-	-
With treatment – please specify the level of treatment	KL	-	-
Total water discharged (in kilolitres)	**KL**	**1367.9**	**-**

Note: The data represented is on a Standalone basis.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, limited assurance was carried out by TUV India Pvt. Ltd. for BRSR Core KPI for FY2025-26.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

   The Company operates from leased office premises and, as a service-based organisation, has relatively low water consumption. As no manufacturing actvitites occur, the implementation of Zero Liquid Discharge (ZLD) systems is not required.

6. Please provide details of air emissions (other than GHG emissions) by the entity:

Parameter	Unit	FY2025-26	FY2024-25
Nox	ppm	The Company does not operate any manufacturing facility or industrial processes that generate significant air emissions such as Sulphur Oxides (SOx), Nitrogen Oxides (NOx), Particulate Matter (PM2.5/PM10), or other process-related air pollutants. The Company's operations are largely office-based and technology-driven, with negligible direct combustion of fuels or emissions from industrial stacks.	
Sox	ppm		
Particulate matter (PM)	mg/Nm3		
Persistent organic pollutants (POP)	tones/annum		
Volatile organic compounds (VOC)	tones/annum		
Hazardous air pollutants (HAP)	tones/annum		
Others – Process Emission (HCL)	mg/Nm3		
Acid Mist	mg/Nm3		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, limited assurance was carried out by TUV India Pvt. Ltd. for BRSR Core KPI for FY2025-26.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity:

Parameter	Unit	FY2025-26	FY2024-25
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tons of CO_2 equivalent	0.0004	-
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N2O, HFCs, PFCs, SF_6, NF3, if available)	Metric tons of CO_2 equivalent	25.1	-
Total Scope 1 and Scope 2 emission	Metric tons of CO_2 equivalent	25.1	-
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO_2/ INR (Cr)	0.03	-
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) (In Cr)	tCO_2/(USD)	0.6	-
Total Scope 1 and Scope 2 emission intensity in terms of physical output (headcount)	-	0.1	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: The data represented is on a Standalone basis.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, limited assurance was carried out by TUV India Pvt. Ltd. for BRSR Core KPI for FY2025-26.

8. Does the entity have any project related to reducing Greenhouse Gas emission? If yes, then provide details.

The Company remains committed to integrating sustainability into its operations and enhancing energy efficiency across its business. The Company has implemented several meaningful measures to reduce its impact on environment.

It had already modernised its cloud infrastructure by migrating to higher-efficiency Amazon Web Services (AWS) Graviton-based chips and servers, which deliver higher performance while consuming significantly less power, thereby improving the overall sustainability of its technology platform. The Company continues to actively identify and implement similar avenues for cloud and operational optimisation.

The Company premise has LED lighting across the office space and has adopted energy-efficient practices, including the responsible use of air conditioners, LED/LCD monitors, and other equipment to minimise energy consumption.

Further, its digital-first business model inherently reduces environmental impact compared to traditional advertising by limiting the need for paper-based media, physical distribution, logistics, and travel. In addition, the Company promotes general sustainability measures such as optimising server utilisation, encouraging virtual collaboration, and fostering employee awareness on resource conservation, collectively contributing to a reduced carbon footprint.

9. Provide details related to waste management by the entity, in the following format:

Parameter	FY2025-26	FY2024-25
Total waste generated (in metric tons)		
Plastic waste **(A)**	-	Though the very nature of the business of the Company has limited impact on environment, the Company continuously aims to reduce even the limited impact on the environment by identifying ways to optimise resources.
E-waste **(B)**	0.09	
Bio-medical waste **(C)**	-	
Construction and demolition waste **(D)**	-	
Battery waste **(E)**	-	
Radioactive waste **(F)**	-	
Other Hazardous waste. Please specify, if any. **(G)**	-	
Other Non-hazardous waste generated **(H),**	-	
Total (A+B + C + D + E + F + G + H)	0.09	
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) MT/INR (Cr)	0.00009	
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) MT/USD (Cr) (Total waste generated / Revenue from operations adjusted for PPP)	0.002	
Waste intensity in terms of physical output (headcount)	0.0003	
Waste intensity (optional) – the relevant metric may be selected by the entity	-	

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)

Category of waste	FY2025-26	FY2024-25
(i) Recycled	0.09	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	**0.09**	**-**

Category of waste	FY2025-26	FY2024-25
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	**-**	**-**

Notes:

1. The data represented is on a Standalone basis.
2. The Company's business operations do not result in the generation of significant quantities of waste. The Company has adopted practices to minimise waste generation, including avoiding the use of single-use plastics and promoting paperless operations across its premises.
3. At present, the only waste generated on a day-to-day basis is incidental waste from employees. Such waste is minimal in nature and not significant enough to require separate monitoring or reporting.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, limited assurance was carried out by TUV India Pvt. Ltd. for BRSR Core KPI for FY2025-26.

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your Company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

The Company follows responsible and sustainable waste management practices aligned with its business model, which does not generate significant industrial or manufacturing waste streams.

The Company's waste management approach is primarily focused on office-based operations. It includes segregation of general waste, responsible handling and disposal of electronic waste (e-waste) such as IT equipment, and a strong emphasis on paperless workflows enabled through digital documentation and cloud-based systems, thereby minimising overall waste generation.

The Company operates through leased office spaces in commercial buildings with centralised waste management systems. It also has an 'IT Hardware Standards Policy' and an E-waste Management Policy in place to ensure responsible lifecycle management of electronic assets and reduction of e-waste. In line with the 3R (Reduce, Reuse, Recycle) principle, used but functional IT equipment is either recycled through authorised vendors or repurposed for donation to non-profit organisations, supporting digital inclusion and extending product life.

The Company has also taken steps to minimise single-use plastics across its offices and continues to promote this practice across its locations in India and globally.

As the Company is not engaged in manufacturing or chemical processing activities, it does not use hazardous or toxic chemicals in its products or processes. Consequently, there is no requirement for a dedicated strategy to reduce or manage hazardous chemical waste.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details:

    The Company does not have any offices or operational sites located in or around ecologically sensitive areas such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, or coastal regulation zones.

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
The Company's operations are office-based in nature, and the Company does not undertake projects that require environmental impact assessments under applicable laws. Accordingly, no environmental impact assessments were required or conducted during the FY2025-26.					

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

SL. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the noncompliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective taken, if any action
In FY2025-26, no instances of non-compliance were observed and therefore, there are no reportable cases requiring disclosure.				

Leadership Indicators

1. Please provide details of total Scope 3 emissions & its intensity:

Parameter	Unit	FY2025-26	FY2024-25
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF3, if available)	Metric tons of CO_2 equivalent	290.7	Scope 3 emissions were not recorded in FY2024-25
Total Scope 3 emissions per rupee of turnover	$MtCO_2$/INR (Cr)	0.3	
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tons of CO_2 equivalent	-	

Note: The data represented is on a Standalone basis. The reported Scope 3 greenhouse gas emissions comprise of the following scope 3 categories- Category 1: Purchased Goods and Services, Category 2: Capital Goods, Category 5: Waste Generated in Operations, Category 6: Business Travel, Category 7: Employee Commute, and Category 8: Upstream leased assets.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Principle 7

Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.

   Three

   b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such a body) the entity is a member of/ affiliated to.

Sl. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Mobile Marketing Association (MMA)	International
2	Interactive Advertising Bureau (IAB)	International
3	Internet and Mobile Association of India (IAMAI)	National

2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

   In FY2025–26, no issues related to anti-competitive conduct were recorded; therefore, no corrective actions were required.

Principle 8

Businesses should promote inclusive growth and equitable development

Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

   The Company's operations do not fall within the scope of activities that mandate a Social Impact Assessment (SIA) under prevailing regulations; therefore, no SIAs were conducted during the FY2025-26. Nevertheless, the Company is committed to responsible and inclusive business practices and continues to contribute to community development through its CSR initiatives.

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

   The Company does not undertake projects involving land acquisition, displacement of communities, or activities requiring Rehabilitation and Resettlement (R&R) under applicable laws. Accordingly, there are no ongoing R&R projects during the FY2025-26.

3. Describe the mechanisms to receive and redress grievances of the community.

   The Company has established mechanisms to ensure that concerns and grievances from stakeholders, including the community, are appropriately addressed. These include:

   - **Dedicated communication channels:** Stakeholders can formally submit their grievances or inquiries directly to the Company via the designated email address at compliance@affle.com, official website and investor relations contacts.
   - **Whistleblower/Vigil Mechanism:** The Company has a vigil mechanism that allows stakeholders to report concerns related to unethical behavior, misconduct, or violations of policies.

- **CSR oversight:** CSR initiatives are implemented through structured programs, and feedback from beneficiaries and partner organisations is periodically reviewed.
- **Governance framework:** The Company's policies on ethics, transparency, and accountability ensure that any community-related concerns are reviewed and addressed in a timely manner.

The Company strives to resolve grievances promptly and fairly, in line with its commitment to responsible and ethical business conduct.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

	FY2025-26	FY2024-25
Directly sourced from MSMEs/ small producers	2.0%	1.7%
Sourced directly within India	Not available	Not available

Note: Given the Company's programmatic and multi-channel digital sourcing model, data on inputs sourced directly within India is not possible to be tracked separately due to operational complexity across diversified procurement streams.

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost

Location	FY2025-26	FY2024-25
Rural	-	-
Semi-urban	-	-
Urban	-	-
Metropolitan	100.0%	100.0%

Principle 9

Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

   The Company operates in the B2B domain and serves organisational customers. Each advertiser is supported by a dedicated Client Success Manager (CSM) responsible for managing campaigns, addressing complaints, providing ongoing support, and capturing customer feedback.

2. Turnover of products and/ services as a percentage of turnover from all products / service that carry information about:

	As a percentage to total turnover
Environmental and social parameters relevant to the product	The Company does not manufacture or sell physical products. Accordingly, the concept of turnover from products or services carrying such information is not applicable to the Company's business model. All services provided by the Company are digital in nature and are governed by applicable regulatory, contractual, and platform-specific compliance requirements, rather than product-level sustainability labelling norms.
Safe and responsible usage	
Recycling and/or Safe Disposal	

3. Number of consumer complaints in respect of the following:

	FY2025-26			FY2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	-	-	-	-	-	-
Advertising	-	-		-	-	
Cyber-security	-	-		-	-	
Delivery of essential services*	-	-		-	-	
Restrictive Trade Practices	-	-		-	-	
Unfair Trade Practices	-	-		-	-	
Others	-	-		-	-	

***Note:** The Company's services do not fall under the category of essential services, the provision is not applicable.

4. Details of instances of product recalls on account of safety issues:

Aspect	Number	Reason for Recall
Voluntary recall /Mock recall	The Company's services are digital in nature and governed by platform policies, contractual obligations, and applicable data protection and advertising standards rather than product safety regulations applicable to physical goods. Thus, the product recall is not applicable.	
Forced recall		

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/ No) If available, provide a web-link of the policy.

Yes, the Company has established a framework and policies addressing cybersecurity and risks related to data privacy. This includes an Information Security Policy, Cybersecurity controls, and a comprehensive Data Privacy Policy governing the handling, storage, and protection of personal and sensitive data.

The Company also maintains a publicly available Privacy Policy outlining its approach to data collection, use, protection, and user rights. The policy can be accessed at: https://affle.com/privacy-policy

In addition, the Company has implemented robust technical and organisational security measures, including access controls, encryption practices, and cloud-based security infrastructure, to safeguard information assets and ensure compliance with applicable data protection and cybersecurity standards.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

The Company does not deal with physical products or essential service delivery. Accordingly, aspects such as product recalls are not applicable.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches: Nil

b. Percentage of data breaches involving personally identifiable information of customers: Nil

c. Impact, if any, of the data breaches: Nil

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INDEPENDENT ASSURANCE STATEMENT

To the Board of Directors,
Affle 3i Limited,
A -47 Lower Ground Floor,
Off Amar Bhawan, Hauz Khas,
New Delhi- 110016, India

Affle 3i Ltd. (hereinafter referred to as "Affle" or the "Reporting Organisation") engaged TÜV India Private Limited ("TUVI") to conduct an independent external assurance of the BRSR Core disclosures (09 attributes as per Annexure I – Format of BRSR Core) disclosed in its Business Responsibility and Sustainability Report (hereinafter "the BRSR") for the reporting period from 01/04/2025 to 31/03/2026 Affle developed the BRSR based on the National Guidelines on Responsible Business Conduct (NGRBC) and applicable SEBI BRSR reporting requirements. This engagement was conducted as a **limited assurance engagement** in accordance with ISAE 3000 (Revised), specifically aligned with the BRSR Core – Framework for Assurance. TUVI confirms that, prior to acceptance, the preconditions for the assurance engagement were assessed in accordance with ISAE 3000 (Revised). TUVI determined that the subject matter is supported by suitable criteria (the SEBI BRSR Core framework), that management has acknowledged its responsibility for the preparation and presentation of the sustainability information and for providing access to relevant records, and that sufficient appropriate evidence was expected to be available to support the assurance conclusion. The assurance process was conducted with reference to the following applicable frameworks and guidelines:

- *Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, requiring disclosure of the Business Responsibility and Sustainability Report (BRSR);*
- *The BRSR Core – Framework for Assurance and ESG Disclosures for the Value Chain, as stipulated by SEBI circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12/07/2023;*
- *The Industry Standards on Reporting of BRSR Core, as per SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024;*
- *SEBI circular SEBI/HO/CFD/CMD-2/P/CIR/2021/562, dated 10/05/2021;*
- *SEBI notification SEBI/LAD-NRO/GN/2023/131, dated 14/06/2023, related to BRSR reporting requirements; and*
- *The Master Circular for compliance with the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities, HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, dated 30/01/2026, which consolidates the operative BRSR and other LODR reporting requirements.*

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Management's Responsibility

Affle developed its sustainability information forming part of the Annual Report (based on BRSR). Affle management is responsible for carrying out the collection, analysis, preparation, and disclosure of the information presented in the Report (web-based and print), including website maintenance, integrity, and for ensuring its quality and accuracy in reference with the applied criteria stated in the Report, such that it is free of intended or unintended material misstatements. Additionally, Affle is responsible for the archiving and reproduction of the disclosed information and for ensuring that such data is made available to relevant stakeholders and regulatory authorities upon request. Affle is responsible for complying with applicable laws.

Any partial reproduction of this assurance statement may lead to misinterpretation of its scope, procedures, and conclusions. Therefore, the assurance conclusion should be read in its entirety, together with the defined scope, methodology, limitations, and criteria described in this statement.

Scope and Boundary

The scope of this assurance engagement conducted by TUVI covered the verification of the BRSR Core disclosures (09 attributes as per Annexure I – Format of BRSR Core) disclosed in the BRSR, as mandated under Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, which requires listed entities to include a BRSR as part of their Annual Report. The BRSR Core requirements encompass essential disclosures pertaining to the organisation's Environmental, Social and Governance (ESG) performance.

The assurance engagement included the following activities:

- Verification of the application of the report content and principles as mentioned in the BRSR over the reporting period;
- Verification of the reliability of the disclosures pertaining to environmental and social topics;
- Review and evaluation of the 09 attributes specified under Annexure I – Format of BRSR Core, as disclosed in the BRSR by Affle;
- Assessment of the quality, clarity, and completeness of the reported information; and
- Verification of supporting evidence on a sample basis for limited assurance of the 09 attributes as per Annexure I – Format of BRSR Core.

This approach ensured an assessment aligned with the principles of ISAE 3000 (Revised), providing an independent and objective evaluation of the reliability and accuracy of Affle's ESG disclosures.

TUVI has verified the below 09 attributes as per Annexure I – Format of BRSR Core disclosed in the BRSR with reference to the Industry Standards on Reporting of BRSR Core (SEBI circular dated 20/12/2024) as part of the applicable assurance criteria.

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Attributes	KPI
Green-house gas (GHG) footprint Boundary: Scope 1 Boundary & Scope 2 Boundary – Included Gurgaon Headquarter only	Total Scope 1 emissions (with breakup by type) - GHG (CO2e) Emission in MT - Direct emissions from organisation's owned or controlled sources - Monitored
	Total Scope 2 – GHG (CO2e) emissions in MT - Indirect emissions from the generation of energy that is purchased from a utility provider - Monitored
	GHG Emission Intensity (Scope 1+2), Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP - Calculated
	GHG Emission Intensity (Scope 1+2), (Total Scope 1 and Scope 2 emissions (MT) / FTE - Calculated
Water footprint Boundary: Covers all corporate locations.	Total water consumption (in kL) – Monitored and estimated
	Water consumption intensity (kL) / Total Revenue from Operations adjusted for PPP - Calculated
	Water consumption intensity (kL) /FTE - Calculated
	Water Discharge by destination and levels of Treatment (kL) – Estimated on assumption basis.
Energy footprint Boundary: Refer attribute "Green-house gas (GHG) footprint"	Total energy consumed in GJ - Calculated
	% of energy consumed from renewable sources in % terms*
	Energy intensity GJ/ Rupee adjusted for PPP - Calculated
	Energy intensity GJ/ FTE - Calculated
Embracing circularity - details related to waste management by the entity Boundary: Covers all corporate locations.	Plastic waste (A) (MT)
	E-waste (B) (MT)
	Bio-medical waste (C) (MT)
	Battery waste (D) (MT)
	Total waste generated (A + B + C + D) (MT) – Monitored and estimated
	Waste intensity • MT / Rupee adjusted for PPP • MT / FTE
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (MT)
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (Intensity) ✓ Waste Recycled Recovered /Total Waste generated
	For each category of waste generated, total waste disposed by nature of disposal method (MT)
	For each category of waste generated, total waste disposed by nature of disposal method (Intensity) ✓ Waste Disposal /Total Waste generated

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Attributes	KPI	
Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company - In % terms - Calculated	
	Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites) - Monitored 1) Number of Permanent Disabilities 2) Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) 3) No. of fatalities	
Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid - In % terms - Monitored	
	Complaints on POSH	1) Total Complaints on Sexual Harassment (POSH) reported - Monitored
		2) Complaints on POSH as a % of female employees / workers - Monitored
		3) Complaints on POSH upheld - Monitored
Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India - In % terms – As % of total purchases by value - Monitored	
	Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost - In % terms – As % of total wage cost - Monitored	
Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events - In % terms - Monitored	
	Number of days of accounts payable - (Accounts payable *365) / Cost of goods/ services procured - Monitored	
Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	1) Purchases from trading houses as % of total purchases*
		2) Number of trading houses where purchases are made from*
		3) Purchases from top 10 trading houses as % of total purchases from trading houses*
		1) Sales to dealers / distributors as % of total sales*
		2) Number of dealers / distributors to whom sales are made*
		3) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors*
		Share of RPTs (as respective %age) in - Monitored
		• Purchases
		• Sales
		• Loans & advances
		• Investments

*marked indicators are not applicable as per the nature of Company's product and service offerings.

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Notes:

Energy: The office electricity consumption data was verified against available supporting records, including electricity invoices and utility bills. The reported data primarily covers the Gurgaon office, while the other locations comprise comparatively smaller office spaces operating under a co-working model. Accordingly, the limited availability of electricity consumption data for these locations is not considered material to the overall assurance conclusion.

Water: The water discharge measurement data for all locations was estimated using the methodology prescribed under CGWA guidelines during the reporting period.

Open-ness of Business: The sub-metrics relating to purchases from trading houses and sales to dealers / distributors are not applicable to Affle. Affle does not operate a dealer or distributor network or make purchases through trading houses. Accordingly, these sub-metrics have been marked "Not Applicable" by Affle, and this classification was assessed and found reasonable against the applicability matrix under the Industry Standards on Reporting of BRSR Core. The related-party transaction (RPT) sub-metrics under this attribute, where applicable, were verified against the audited financial statements.

The reporting boundary for the above attributes covers three Affle locations in India—Gurgaon, Bangalore, and Mumbai. As on-site verification was conducted along with a desk review as per reporting boundary.

Onsite Verification

I. Affle 3i Limited – 8th Floor, Unitech Commercial Tower -2, Sector-45, Gurgaon, Haryana – 24th July 2026

For the FY 2025-26 reporting period (01/04/2025 to 31/03/2026), assurance evidence over the full-period reported values was obtained through subsequent procedures, comprising remote verification, examination of full-year source records and invoices, recalculations, analytical review, and reconciliation of consolidated data, performed after the close of the reporting period. The combination of these procedures provided sufficient appropriate evidence to support the limited assurance conclusion for FY 2025-26 in accordance with ISAE 3000 (Revised).

The reporting boundary above has been determined based on the operational control approach, covering all entities over which Affle exercises operational control for the purposes of GHG, energy, water, waste, and related ESG reporting. This boundary is consistent with the financial consolidation boundary disclosed in Affle's audited financial statements, with any boundary differences explicitly identified and explained in the BRSR disclosures. The reporting boundary applied to each KPI is set out attribute-wise in the scope table above and varies according to the nature of the KPI: GHG (Scope 1) reflects refrigerants consumption captured within the financial statements covering domestic operations, while Scope 2, energy reported for the corporate locations where Affle exercises operational control and where invoiced source data is available. These attribute-wise boundaries are stated against each attribute in the scope table and were verified for consistency with the underlying source records. All offices locations forming part of the reporting boundary, as disclosed in the BRSR, are included. During consolidation, Affle applies data aggregation controls to prevent double-counting across locations and subsidiaries, including the elimination of inter-company transfers of energy and utilities where applicable, so that reported values are not duplicated at the consolidated level.

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Use of Estimates: Certain BRSR Core KPIs, including water withdrawal and water consumption, are based on estimates due to limitations in direct measurement. These estimates were derived using reasonable assumptions, recognised estimation methodologies, the Industry Standards on Reporting of BRSR Core, and industry-accepted factors. For such KPIs, our assurance procedures focused on evaluating the appropriateness and consistent application of the estimation methodologies, the reasonableness of key assumptions, and the reliability of supporting data. The KPIs involving estimation are: (a) water withdrawal for offices – headcount-based factors; (b) intensity denominators taken directly from the audited financial statements; Based on our procedures, the estimated portion of each affected KPI is not significant in the context of the total reported value for that KPI and, in each case, falls within the applicable 5% quantitative materiality threshold. Accordingly, the use of estimation did not give rise to any individual or aggregate misstatement exceeding the materiality threshold and did not affect our limited assurance conclusion on the selected KPIs taken as a whole. For intensity KPIs expressed on a "Revenue from Operations adjusted for PPP" basis, the Purchasing Power Parity (PPP) conversion factor has been applied using the PPP conversion factor for India published by the World Bank for the relevant reporting year. Our assurance procedures included verifying that the PPP factor was sourced from this reference and applied consistently across the relevant intensity calculations. The proportion of estimated data versus actual measured data was assessed at the level of each affected KPI.

ISF Compliance Declaration: TUVI confirms that this assurance engagement has been conducted in compliance with the Industry Standards on Reporting of BRSR Core as specified in SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated 20/12/2024, read with the Master Circular for compliance with the provisions of the SEBI (LODR) Regulations, 2015 (HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30/01/2026), which consolidates the applicable BRSR reporting requirements. The nine BRSR Core attributes (Annexure I KPIs), the scope of limited assurance, the assurance methodology, and the reporting format adopted in this engagement are aligned with the applicable requirements of the said circulars. TUVI explicitly confirms that the applicability matrix under the Industry Standards on Reporting of BRSR Core (SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024) was evaluated prior to and during this engagement to determine the applicable KPI sub-categories, measurement methodologies, and assurance requirements. Each of the nine BRSR Core attributes was assessed against the applicability matrix to confirm relevance to Affle's sector and operational profile. The attribute-wise applicability matrix evidencing this evaluation of all nine BRSR Core attributes against the Industry Standards applicability requirements is set out in the Management Report accompanying this assurance statement.

Limitations

Inherent Limitations: TUVI did not perform any assurance procedures on the prospective information disclosed in the BRSR, including targets, expectations, and ambitions, and therefore draws no conclusion on such information, or on any disclosure other than the BRSR Core disclosures (09 attributes as per Annexure I – Format of BRSR Core). During the assurance process, TUVI did not come across any limitation to the agreed scope. TUVI verified data on a sample basis; the responsibility for the authenticity, accuracy and completeness of the reported data lies entirely with Affle. TUVI has taken reference of the financial

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figures from the audited financial statements; financial figures are not assured under this engagement. Affle is responsible for the appropriate application and interpretation of these financial figures. The application of this assurance statement is limited with respect to SEBI circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12/07/2023 and the Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024, as defined in the scope above.

Out of Scope Items: For the avoidance of doubt, the following disclosures in the BRSR are explicitly outside the scope of this assurance engagement and carry no assurance conclusion: (i) forward-looking statements, ESG targets, ambitions, and projections; (ii) financial figures referenced in the BRSR (sourced from audited financial statements but not independently assured under this engagement); (iii) voluntary disclosures beyond the defined BRSR Core Annexure I attributes listed in the scope table above; and (iv) disclosures marked 'Not Applicable' by Affle; (v), TUVI reviewed disclosures marked 'Not Applicable' by Affle to assess the reasonableness and appropriateness of such classifications in the context of Affle's operations and applicable reporting requirements.

This assurance statement does not constitute an endorsement of any environmental or social claims related to the services or operations of the Reporting Organisation, nor of any advertising or promotional content by the Reporting Organisation. TUVI explicitly prohibits the use of this assurance statement for the purpose of greenwashing or making misleading environmental or social claims. It is the responsibility of the Reporting Organisation to ensure full compliance with all applicable legal and regulatory requirements.

Our Responsibility

TUVI's responsibility in relation to this engagement is to perform a limited level of assurance over the 09 attributes as per Annexure I – Format of BRSR Core and to express a conclusion based on the work performed. Our engagement did not include an assessment of the adequacy or effectiveness of Affle's strategy, the management of ESG-related issues, or the sufficiency of the BRSR against BRSR reporting principles, other than those mentioned in the scope of the assurance. TUVI's responsibility regarding this verification is in reference to the agreed scope of work, which comprises limited assurance of the non-financial quantitative and qualitative information disclosed by Affle in respect of the 09 BRSR Core attributes. The Reporting Organisation is also responsible for archiving the related data for a reasonable period.

The primary intended users of this assurance statement are Affle's management, Board, shareholders, and regulators. TUVI expressly disclaims any liability or co-responsibility: (1) for any decision a person or entity would make based on this assurance statement; and (2) for any damages in case of erroneous data reported. This assurance engagement is based on the assumption that the data and information provided to TUVI by Affle are complete and true.

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Assurance Methodology

During the assurance engagement, TUVI adopted a risk-based approach, focusing verification efforts on disclosures and issues of high material relevance to Affle's business and its stakeholders. TUVI assessed the robustness of the underlying data management systems, information flows, and controls. TUVI's assurance activities included:

Document and Data Review – Examination of documents, datasets, and supporting evidence provided by Affle for the 09 attributes as per Annexure I – Format of BRSR Core, including disclosures relating to management approach and performance indicators.

Stakeholder Interviews – Interviews with key representatives, including data owners, process managers, and decision-makers across various functions and locations of Affle, conducted through both on-site visits and desk review assessments, as applicable.

Process and System Assessment – Review of systems and processes for implementing ESG and sustainability-related policies and for collecting, managing, and reporting quantitative and qualitative data for the reporting period, including review of data flows, aggregation procedures, and supporting records. This review does not constitute an assessment of, or opinion on, the design adequacy or operating effectiveness of IT general controls or ESG application controls. As part of understanding the ESG control environment, TUVI obtained an understanding of, and performed walkthrough procedures over, the key controls relevant to the selected BRSR Core KPIs. The controls considered included: ESG governance and oversight roles; maker–checker (preparer–reviewer) controls over data entry and consolidation; system / ERP-based controls over source data capture, access, and recording at location level; defined data-ownership responsibilities for each KPI; and the management approval hierarchy through which reported data is reviewed and authorised prior to disclosure. These procedures were performed to assess whether the controls were suitably designed and had been placed in operation to support the reliability of the reported BRSR Core KPIs, and to inform the nature, timing, and extent of our substantive procedures, consistent with the requirements of ISAE 3000 (Revised).

Substantive and Control Testing – TUVI performed walkthrough procedures to understand ESG data flows, together with substantive testing including document verification, recalculation, analytical review, and data traceability checks for the selected BRSR Core KPIs. Examples of procedures applied include: (a) GHG Emissions – recalculation of Scope 1 emissions from primary fuel-consumption data using IPCC / GHG Protocol emission factors, and reconciliation of Scope 2 emissions against purchased-energy records; (b) Energy – cross-verification of meter readings against utility bills; (c) Water – review of water-intake and discharge records; (d) Safety – verification of LTIFR calculations against location-level incident registers, human resouece records, and (e) Waste – reconciliation of hazardous waste disposal records against Pollution Control Board returns and third-party disposal manifests across sites. Where the procedures identified inconsistencies, missing evidence, or contradictory information, these were raised with Affle and tracked to resolution through the engagement's Corrective Action Required (CAR) mechanism. Each item was followed up until the supporting evidence was provided and verified, or the difference was otherwise resolved, and the outcome was documented and accepted by the assurance team before

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the conclusion was formed. Each CAR raised during the engagement was formally documented with: (a) a description of the finding; (b) the corrective action and supporting evidence provided by Affle; (c) the assurance team's assessment of the evidence; (d) the named reviewer's acceptance confirmation, identified by name and role; (e) the closure date; and (f) the final closure status. The completed CAR Closure Register, including all reviewer names, closure dates, and final sign-off evidence, is set out in Appendix B of the Management Report.

Sampling Methodology – TUVI applied a risk-based sampling methodology considering materiality thresholds, data complexity, estimation uncertainty, the geographical spread of locations, and site contribution to ESG impacts. Sample selection prioritised locations with significant operational impact and KPIs with higher inherent risk. On-site verification was performed at the Corporate Office, complemented by a desk review of source records, reconciliations, analytical reviews and consolidation / QA-QC controls across the remaining locations within the reporting boundary. This combined approach, supported by Affle's standardised ESG data framework and centralised QA / QC review, provided sufficient appropriate evidence to support the limited assurance conclusion in accordance with the agreed scope of work. The sampling coverage encompassed one locations selected for on-site verification (the Corporate Office) together with a desk-based sample of source records drawn from the remaining location, given that office ESG data is captured and managed centrally at the headquarters. The on-site and desk-based sample was selected to cover the location and data streams contributing the most significant share of the reported environmental KPI values, with the corresponding reported energy consumption, water, waste and GHG emissions verified on a sample basis. Subsidiaries and remaining offices were covered through desk review. In quantitative terms, the reporting boundary comprised all three office locations across India—Gurgaon, Mumbai, and Bangalore—with the Gurgaon office serving as the Corporate Office. On-site verification was conducted at one of the locations, i.e., the Corporate Office, while data pertaining to the remaining office locations within the reporting boundary was verified through a desk review of centrally maintained source records. Because Affle's ESG data is captured and consolidated centrally at the headquarters, the on-site and desk-based sample was selected to cover the locations and data streams contributing the most significant share of the reported environmental KPI values, so that, taken together, the on-site and desk-based procedures covered substantially all of the reported energy, water, waste and GHG emissions values. For each of these principal environmental KPIs, the reported values were traced to verified source records, intake and discharge records traced for water on assumption basis, and disposal records reconciled to Pollution Control Board returns and disposal manifests for E-waste – providing sufficient appropriate evidence to support the limited assurance conclusion.

Reporting Framework Adherence – TUVI verified adherence to SEBI's BRSR guidelines, the BRSR Core – Framework for Assurance and ESG Disclosures for Value Chain (SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122), and the Industry Standards on Reporting of BRSR Core (SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177). TUVI evaluated the BRSR Core disclosures against the following reporting quality principles: Materiality, Completeness, Neutrality, Relevance, Accuracy, Reliability, Comparability, Clarity, and Timeliness.

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Opportunities for Improvement

The following improvement areas were identified and shared with Affle. These recommendations are generally consistent with Affle management's existing objectives and sustainability initiatives; many of these areas have already been recognised by Affle, and the assurance team supports their continued focus to advance the organisation's sustainability goals:

1. **Strengthening Automated Environmental Data Management**

   Affle Limited may further enhance the reporting of its environmental performance by establishing an automated emissions accounting system to enable real-time tracking, monitoring and consolidation of key environmental parameters across its operations.

2. **Value-chain (Scope 3) coverage:**

   Affle may progressively expand the completeness and primary-data coverage of its Scope 3 inventory across all reported categories, supported by supplier engagement, to strengthen value-chain emissions reporting in future cycles

Conflict of Interest

In the context of the BRSR requirements set by SEBI, addressing conflict of interest is crucial to maintaining the integrity and independence of assurance engagements. TUVI identifies any relationships, affiliations, or financial interests that could give rise to a conflict of interest and implements measures to mitigate or manage such conflicts, ensuring independence and impartiality in its assurance engagements, and provides clear and transparent disclosure of any identified conflicts in this assurance statement. TUVI follows the IESBA (International Ethics Standards Board for Accountants) Code, which adopts a threats-and-safeguards approach to independence, and actively manages threats such as self-interest, self-review, advocacy, and familiarity. TUVI declares that during the reporting period no consulting, advisory, system design, data preparation, or implementation services related to ESG or BRSR were provided to Affle; TUVI was not involved in the preparation of the BRSR or the underlying data; and no relationships or circumstances exist that could create a conflict of interest or impair independence. TUVI maintains organisational safeguards to ensure impartiality through segregation of responsibilities, independent technical review, documented conflict-of-interest controls, and oversight mechanisms. As part of the threats-and-safeguards assessment, TUVI evaluated prior engagements with Affle and applicable rotation / cooling-off considerations, and concluded that no self-review or familiarity threat arising from prior engagements was present that could impair independence for this engagement. Prior to issuance, the assurance deliverables were subjected to an independent technical review performed by a reviewer who was not part of the engagement team and who is independent of Affle; the technical review was completed and approved before the date of this statement, and the related review and approval records are retained in the engagement file.

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Our Conclusion

In our opinion, based on the scope of this assurance engagement, the disclosures on BRSR Core KPIs described in the BRSR, along with the referenced information, comply with the BRSR Core requirements as per Annexure I for the 09 attributes, and meet the general content and quality requirements of the BRSR. Based on our procedures, we did not identify any material changes in the methodologies applied for the preparation of the selected BRSR KPIs during the reporting period. Affle has established a policy-led data control framework for BRSR disclosures, with documented processes and defined roles and responsibilities.

Disclosures: TUVI is of the opinion that the reported disclosures generally meet the BRSR requirements. Affle refers to general disclosures to report contextual information about the organisation, while the Management & Process disclosures describe the management approach for each indicator (09 attributes as per Annexure I – Format of BRSR Core).

Limited Assurance Conclusion: Based on the procedures performed and the evidence obtained, in our opinion, the BRSR Core Key Performance Indicators (KPIs) – the 09 attributes as per Annexure I – Format of BRSR Core – presented in Affle Ltd. (Affle)'s Business Responsibility and Sustainability Report for the period 01/04/2025 to 31/03/2026 have been prepared, in all material respects, in accordance with the applicable BRSR Core criteria, including the requirements of the SEBI BRSR Core framework and the Annexure I KPIs, and fairly represent the nine attributes within the defined scope without material misstatement. Differences identified during the assurance procedures were communicated to management and corrected. Based on the procedures performed, no uncorrected misstatements remained in the assured BRSR Core KPIs that, individually or in aggregate, would exceed the applicable materiality threshold or affect this limited assurance conclusion.

BRSR complies with the below requirements

For the avoidance of doubt, our limited assurance conclusion is restricted solely to the nine BRSR Core attributes (the 09 attributes as per Annexure I – Format of BRSR Core) within the defined scope, and does not extend to the BRSR as a whole. The observations below on the BRSR reporting principles are provided only as contextual information arising from our review of the BRSR Core disclosures and do not constitute an assurance conclusion on the full BRSR or on any disclosures other than the nine BRSR Core attributes.

- **Governance, leadership and oversight:** The messages of top management, the business model, action and strategies, risk management, protection and restoration of the environment, and priorities are disclosed appropriately.
- **Connectivity of information:** Affle discloses the 09 attributes as per Annexure I – Format of BRSR Core and their inter-relatedness and dependencies with factors that affect the organisation's ability to create value over time.

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- **Stakeholder responsiveness:** The BRSR covers mechanisms of communication with key stakeholders to identify major concerns and to derive and prioritise short, medium and long-term strategies. The BRSR provides a fair representation of the extent to which the organisation understands, takes into account, and responds to the legitimate needs and interests of key stakeholders.
- **Materiality:** Material issues within the nine attributes and the corresponding KPIs as per the BRSR Core requirements are adequately identified and reported. In our view, the BRSR meets the requirements.
- **Conciseness:** The report reproduces the requisite information and communicates clear information in as few words as possible. The disclosures are expressed briefly and to the point; sentences, graphs, and pictorial and tabular representations are applied. Due care is taken to maintain the continuity of information flow in the BRSR.
- **Reliability and completeness:** Affle has established internal data aggregation and evaluation systems to derive its performance. All data provided to TUVI has been passed through the QA / QC function. The data and information were verified by TUVI's assurance team (on a sample basis) and found to be fairly accurate. All data is reported transparently, in a neutral tone, and without material error.

Quality Control: The assurance team complies with quality control standards, ensuring that the engagement partner possesses the requisite expertise and that the assigned team collectively has the necessary competence to perform engagements in reference with applicable standards and regulations. The assurance team follows the fundamental principles of integrity, objectivity, professional competence, due care, confidentiality, and professional behaviour. In accordance with the International Standard on Quality Control, TUVI maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

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Our Assurance Team and Independence

TÜV India Pvt. Ltd. (TUVI) is an independent and neutral third-party assurance provider that confirms its independence, impartiality, and objectivity in accordance with ISAE 3000 (Revised), as further detailed in the Conflict of Interest section above. The assurance team comprised qualified professionals with multidisciplinary competencies, including GHG accounting and emissions verification, ESG and sustainability reporting frameworks, social compliance and human-rights due diligence, and non-financial assurance methodology in accordance with ISAE 3000 (Revised). This cross-disciplinary composition ensured that the assurance conclusions are supported by adequate technical expertise.

For and on behalf of TUV India Private Limited

Date: 18/08/2026
Place: Mumbai, India
Project Reference No: 8125185363
Revision: 02

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MBorekar

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Product Head – Sustainability Services
TUV India Private Limited