DISCLOSURE PURSUANT TO REGULATION 14 OF SEBI (SHARE BASED EMPLOYEE BENEFITS AND SWEAT EQUITY) REGULATIONS, 2021

(As on March 31, 2026)

A. Relevant disclosures in terms of the accounting standards prescribed by the Central Government in terms of Section 133 of the Companies Act, 2013 (18 of 2013) including 'Guidance note on accounting for employee share-based payments' issued in that regard from time to time.

Refer Note 39 of the standalone Ind AS audited financial statements for the financial year 2025-26.

B. Diluted Earnings Per Share (EPS) pursuant to issue of shares on exercise of options calculated in accordance with Accounting Standard (AS) 20 issued by Central Government or any other relevant accounting standards as issued from time to time.

Refer Note 39 of the standalone Ind AS audited financial statements for the financial year 2025-26.

C. Details related to Employees' Stock Option Scheme

(i) General terms and condition of the Employees' Stock Option Scheme is summarized as under:

	Particulars	**Affle (India) Limited Employee Stock Option Scheme – 2021 ("the Scheme")**
a)	Date of shareholders' approval	September 23, 2021
b)	Total number of options approved under the Scheme	3,750,000
c)	Vesting requirements	The vesting period shall commence after minimum 1 year from the date of grant and it may extend upto maximum of 4 years from the date of grant, at the discretion of and in the manner prescribed by the Nomination & Remuneration Committee.
d)	Exercise price or pricing formula	The exercise price will be decided by the Nomination & Remuneration Committee on the basis of the following: a. In case the shares acquired by the Trust are from secondary acquisition then the exercise price will be the average purchase price of the shares of the Trust. b. In case the shares acquired by the Trust are from direct allotment then the exercise price will be market price of the shares. For the above purpose market price means the latest available closing price on a recognized stock exchange on which the shares of the Company are listed on the date immediately prior to the relevant date i.e. date of the meeting of the Nomination & Remuneration Committee on which the grant is made.

		The Nomination & Remuneration Committee has the power to provide suitable discount or charge premium on such price as arrived above. However, in any case the exercise price shall not go below the par value of the share of the Company.
e)	Maximum term of options granted	The maximum term of options granted will be 5 years i.e. 4 years as vesting period and 1 year as exercise period. Exercise period shall be the time period after vesting within which the eligible employees/ directors shall exercise his right to apply for the equity shares against the stock options vested pursuant to the Scheme.
f)	Source of shares (primary, secondary or combination)	The Scheme is to be administered through Trust and the source of shares can be a combination of both primary and secondary.
g)	Variation in terms of options	Nomination & Remuneration Committee had approved the extension of exercise period for the vested options granted on November 1, 2021 under the Scheme for a further period of two months i.e the grantees can exercise the vested stock options till December 31, 2025.

(ii) Method used to account for ESOS - intrinsic or fair value

Fair value

(iii) If the Company opts for expensing of the options using the intrinsic value of the options, the difference between the employee compensation cost so computed and the employee compensation cost that shall have been recognized if it had used the fair value of the options.

The impact of this difference on profits and on EPS of the Company, if any

Not applicable since the Company has used fair value method to account for ESOS.

(iv) Option movement during the year:

Particulars	**Affle (India) Limited Employee Stock Option Scheme – 2021**
Number of options outstanding at the beginning of the year	1,269,417
Number of options granted during the year	253,088
Number of options forfeited / lapsed during the year	106,375
Number of options vested during the year	510,023
Number of options exercised during the year	248,659
Number of shares arising as a result of exercise ofoptions	72,120
Money realized by exercise of options (INR), if Scheme is implemented directly by the Company	-
Loan repaid by the Trust during the year from exercise price received	INR 265.25 million
Number of options outstanding at the end of the year	1,167,471
Number of options exercisable at the end of the year	405,262

(v) Weighted-average exercise prices and weighted-average fair values of options for options whose exercise price either equals or exceeds or is less than the market price of the stock.

(a) Weighted average exercise price of options outstanding at the end of the year whose:

Particulars	**Affle (India) Limited Employee Stock Option Scheme – 2021**
Exercise price equals market price	Refer Note 39 of the standalone Ind AS audited financial statements for the financial year 2025-26.
Exercise price is greater than market price	
Exercise price is less than market price	

(b) Weighted average fair value of options outstanding at the end of the year whose:

Particulars	**Affle (India) Limited Employee Stock Option Scheme – 2021**
Exercise price equals market price	Refer Note 39 of the standalone Ind AS audited financial statements for the financial year 2025-26.
Exercise price is greater than market price	
Exercise price is less than market price	

(vi) Employee wise details of options granted to

(a) Senior managerial personnel including Key Managerial Personnel as defined under Regulation 16(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

Name	**Designation**	**No. of options granted during FY2025-26**	**Exercise Price (INR)**	**No. of options granted during FY2024-25**	**Exercise Price (INR)**
Mr. Kapil Mohan Bhutani	Chief Financial & Operations Officer	17,880	1,538.10	14,128	1,530.00
Mr. Vipul Kedia	Chief Operating Officer – India & Emerging Markets	8,940	1,538.10	10,000	1,050.00
Mr. Viraj Sinh	Chief Strategic Initiatives Officer	8,940	1,538.10	10,000	1,050.00
Mr. Vishal Soni	VP Global Strategic Partnerships – Appnext	-	-	11,000	1,137.50
Ms. Parmita Choudhury	Company Secretary & Compliance Officer	-	-	5,500	1,137.50
				4,240	1,530.00

(b) Any other employee who receives a grant in any one year of options amounting to 5% or more of option granted during that year.

None

(c) Identified employees who were granted options, during any one year, equal to or exceeding 1% of the issued capital (excluding outstanding warrants and conversions) of the Company at the time of grant.

None

(vii) Other information:

(a)	**Method and significant assumptions used during the year to estimate the fair value of options** Refer Note 39 of the standalone Ind AS audited financial statements for the financial year 2025-26.		
(b)	**the weighted-average values of:**		
	(i)	Share Price	Refer Note 39 of the standalone Ind AS audited financial statements for the financial year 2025-26.
	(ii)	Exercise Price	
	(iii)	Expected Volatility	
	(iv)	Expected Option Life	
	(v)	Expected Dividends	
	(vi)	Risk free interest rates	
	(vii)	Any other inputs to the model	
(c)	**Method used and the assumptions made to incorporate the effects of expected early exercise**		Refer Note 39 of the standalone Ind AS audited financial statements for the financial year 2025-26.
(d)	**How expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility**		Refer Note 39 of the standalone Ind AS audited financial statements for the financial year 2025-26.
(e)	**Whether and how any other features of the options granted were incorporated into the measurement of fair value, such as a market condition.**		Refer Note 39 of the standalone Ind AS audited financial statements for the financial year 2025-26.

D. Disclosures in respect of grants made three years prior to IPO under each ESOS

The Company had no Employee Stock Option Scheme prior to IPO.

E. Details of Trust

(i) General Information

S. No.	Particulars	Details
1.	Name of the Trust	Affle (India) Limited Employees' Welfare Trust
2.	Details of the Trustee(s)	Axis Trustee Services Limited
3.	Amount of loan disbursed by Company / any Company in the group, during the year	INR 290.36 million

4.	Amount of loan outstanding (repayable to Company / any Company in the group) as at the end of the year	INR 175.69 million
5.	Amount of loan, if any, taken from any other source for which Company / any Company in the group has provided any security or guarantee	-
6.	Any other contribution made to the Trust during the year	-

(ii) Brief details of transactions in shares by the Trust

1.	Number of shares held at the beginning of the year	143,342
2.	Number of shares acquired during the year through	
	(i) Primary issuance	261,074
	(ii) Secondary acquisition, also as a percentage of paid-up equity capital as at the end of the previous financial year, along with information on weighted average cost of acquisition per share	-
3.	Number of shares transferred to the employees with the purpose thereof	72,120 (Transferred on exercise by grantee vide cash route)
4.	Number of shares sold along with the purpose thereof	176,539 (Sold due to exercise by grantees vide cashless route)
5.	Number of shares held at the end of the year	155,757

(iii) In case of secondary acquisition of shares by the Trust

S. No.	Particulars	Number of shares	As a percentage of paid-up equity capital as at the end of the year immediately preceding the year in which shareholders' approval was obtained
1.	Held at the beginning of the year	77,001	0.06%
2.	Acquired during the year	-	-
3.	Sold during the year	-	-
4.	Transferred to employees during the year	-	-
5.	Held at the end of the year	77,001	0.06%