Walker Chandiok & Co LLP 21st Floor, DLF Square Jacaranda Marg, DLF Phase II Gurugram – 122 002 India

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

To the Board of Directors of Affle (India) Limited

- We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of Affle (India) Limited ('the Company') for the quarter ended 31 December 2024 and the year to date results for the period 01 April 2024 to 31 December 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
- 2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Walker Chandiok & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N500013

Ashish Gupta

Partner

Membership No.: 504662

UDIN:25504662BMOODR7195

Place: Gurugram

Date: 08 February 2025

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Statement of unaudited standalone financial results for the quarter and nine months ended December 31, 2024

(Amount in INR million, unless otherwise stated)

		Quarter ended		Nine months ended		Year ended	
	December 31,	September 30,	December 31,	December 31,	December 31,	March 31,	
Particulars	2024	2024	2023	2024	2023	2024	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1, Income							
Revenue from operations	1,876.00	1,760.99	1,393.16	5,268.45	4,102.77	5,659.94	
Other income	170.38	145.07	100.97	460.31	208.85	363.16	
Total income	2,046.38	1,906.06	1,494.13	5,728.76	4,311.62	6,023.10	
2. Expense							
Inventory and data costs	1,176.40	1,122.27	905.32	3,324.11	2,651.43	3,655.37	
Employee benefits expense	138.01	126.52	134.37	405.68	375.19	510.38	
Finance costs	2.70	2.54	1.85	7.79	4.35	6.71	
Depreciation and amortisation expenses	20.89	20.63	19.29	59.29	59.93	81.09	
Other expenses	315.38	270.20	184.71	795.53	518.95	753.02	
Total expenses	1,653.38	1,542.16	1,245.54	4,592.40	3,609.85	5,006.57	
3. Profit before tax (1-2)	393.00	363.90	248.59	1,136.36	701.77	1,016.53	
4.77							
4. Tax expense:	95.75	89.63	63.38	283.54	187.27	261.41	
Current tax (including earlier year)	4.65	1.96	0.13	6.23	(8.13)	(4.45)	
Deferred tax charge/(credit) Total tax expense	100.40	91.59	63.51	289.77	179.14	256.96	
Total tax expense	100.40	71.37	65.51	207177	112124	20000	
5. Profit for the periods / years (3-4)	292.60	272.31	185.08	846.59	522.63	759.57	
6.00							
6. Other comprehensive income							
Items that will not be reclassified to profit or loss in subsequent years Re-measurement (losses)/gains on defined benefit plans	(0.88)	0.56	(1.15)	(1.05)	(0.98)	(0.91)	
Income tax effect	0.23	(0.14)	0.29	0.27	0.25	0.23	
Other comprehensive (loss)/income net of income tax	(0.65)	0.42	(0.86)	(0.78)	(0.73)	(0.68)	
Other comprehensive (loss)/meonie net of meonie tax	(0.05)	0.42	(0.00)	(0170)	(01.0)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
7. Total comprehensive income for the periods / year (5+6)	291.95	272.73	184.22	845.81	521.90	758.89	
7. Total comprehensive meome for the periods / year (5.10)	271.70	2,2,,,,	75112				
8. Paid-up equity share capital (face value INR 2/- per equity share)	280.70	280.42	280.19	280.70	280.19	280.21	
9. Other equity for the years	-		=	_	- 1	17,031.09	
10. Earnings per equity share (face value INR 2/- per equity share)		1					
(not annualised for quarters):		1					
(a) Basic	2.09	1.94	1.38	6.04	3.89	5.60	
(b) Diluted	2.08	1.94	1.38	6.03	3.89	5.60	

See accompanying notes to the statement of financial results



Notes to the statement of unaudited standalone financial results for the quarter and nine months ended December 31, 2024

- This Statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter and other recognised accounting practices and policies to the extent applicable.
- 2. The above unaudited standalone financial results as reviewed by the Audit Committee and have been approved by the Board of Directors at its meeting held on February 08, 2025. A limited review of the financial results for the quarter and nine months ended December 31, 2024, has been carried out by the Statutory Auditors.
- 3. During the earlier years, the Company had completed Qualified Institutional Placement ("QIP") by issuing 1,153,845 equity shares aggregating to INR 5,906.90 million (net of QIP expenses of INR 93.09 million). As at December 31, 2024 the Company has utilised INR 4,594.03 million towards purposes specified in the placement document and the balance amount of QIP's net proceeds remains invested in fixed and other deposits.
- 4. During the earlier year, the Company had issued and allotted 69,00,000 equity shares with face value of INR 2 each, at a premium of INR 1,083.54 each aggregating to INR 7,374.28 million (net of issue expenses of INR 115.95 million) on a preferential basis to Gamnat Pte. Ltd. The issue was made in accordance with Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations"), as amended, the Companies Act, 2013, other applicable laws and other requisite statutory and regulatory approvals.

As at December 31, 2024, the Company has utilised INR 2,378.06 million towards purposes specified in the Offer document and the balance amount remains invested in fixed and other deposits.

5. The results for the quarter and nine months ended December 31, 2024 are available on the Bombay Stock Exchange of India Limited website (URL: https://www.bseindia.com/), the National Stock Exchange of India Limited website (URL: https://www.nseindia.com/) and on the Company's website (URL: www.affle.com).

For and on behalf of the Board of Directors of Affle (India) Limited

Anuj Khanna Sohum

Managing Director & Chief Executive Officer

DIN: 01363666

Date: February 08, 2025 Place: Gurugram



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

To the Board of Directors of Affle (India) Limited

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Affle (India) Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), (refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended 31 December 2024 and the consolidated year to date results for the period 01 April 2024 to 31 December 2024, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
- 2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulation, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

Chartered Accountants

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



Walker Chandlok & Co LLP is registered with limited liability with identification number AAC-2085 and its registered office at L-41 Connaught Circus, New Delhi, 110001, India

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

5. We did not review the interim financial results of 4 subsidiaries included in the Statement, whose financial results reflect (before adjustments for consolidation) total revenues of ₹ 4,022.94 million and ₹ 10,666.26 million, total net profit after tax of ₹ 465.42 million and ₹ 1,202.33 million, total comprehensive income of ₹ 465.42 million and ₹ 1,202.33 million, for the quarter and year-to-date period ended on 31 December 2024, respectively, as considered in the Statement. These interim financial results have been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

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

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

6. The Statement includes the interim financial results of 1 subsidiary, which has not been reviewed by its auditors, whose interim financial results (before adjustments for consolidation) reflect total revenues of ₹ 108.38 million and ₹ 349.48 million, net profit after tax of ₹ 3.93 million and ₹ 14.09 million, total comprehensive income of ₹ 3.93 million and ₹14.09 million for the quarter and year-to-date period ended 31 December 2024 respectively, as considered in the Statement. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, are based solely on such unreviewed interim financial results. According to the information and explanations given to us by the management, these interim financial results are not material to the Group.

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

For Walker Chandiok & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N500013

Ashish Gupta

Partner

Membership No. 504662

UDIN: 25504662BMOODS6113

Place: Gurugram

Date: 08 February 2025

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

Annexure 1

List of entities included in the Statement

- a. Affle (India) Limited (Holding Company)
- b. Affle International Pte. Ltd.
- c. PT. Affle Indonesia
- d. Affle MEA FZ LLC
- e. Affle Iberia S.L. (formerly "Mediasmart Mobile S.L.")
- f. Appnext Pte. Ltd.
- g. Appnext Technologies Ltd.
- h. Jampp Ireland Ltd.
- i. Atommica LLC
- j. Jampp EMEA GmbH
- k. Jampp APAC Pte. Ltd
- I. Jampp HQ S.A. (formerly "Devego S.A.")
- m. Jampp Ltd.
- n. Jampp Inc. (Merged with "Affle Inc.") *
- o. Jampp Veiculação de Publicidade Limitada
- p. Affle Inc (formerly "YouAppi Inc.") *
- q. Affle Israel Ltd. (formerly "YouAppi Ltd.")
- r. YouAppi GmbH
- s. YouAppi Japan Co. Ltd.
- t. YouAppi India Private Limited
- u. YouAppi Inc. (Korea Branch)
- v. Affle (India) Limited Employee Welfare Trust



^{*} With effect from 01 May 2024

Statement of unaudited consolidated financial results for the quarter and nine months ended December 31, 2024

(Amount in INR million, unless otherwise stated)

Particulars					(Amount in INR million, unless otherwise stated		
Particulars 2024 2024 2026 2024 2023 2024 2023 2024 2023 2024 2025							Year ended
Name Contemp	Particulars	,					
Lisecome Color C	a na namana						
Revenue from operations 6,016.72 5,428.82 4,987.07 16,640.77 13,165.95 18.428 10.06 748.55 299.31 5,748.57 299.31 2,749.57		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Other income 209,14 288,24 101,68 748,55 299,31 572. 17481 1		601672	5 420 02	4 007 07	16 640 57	12 265 05	10 420 11
2. Expense		.,	· ·				
2. Expense 1.							
Inventory and data costs 3,630,64 3,314,78 3,073,39 10,145,20 8,167,69 11,253.	Total income	6,225.86	5,717.06	5,088.75	17,389.12	13,665.26	19,000.15
Inventory and data costs 3,630.64 3,314.78 3,073.39 10,145.20 8,167.69 11,253.	2. Expense						
Employee benefits expense \$75,03 \$56,16 \$61,507 \$1,729,42 \$1,751,37 \$2,351. Finance cots \$27,93 \$3,566 \$50.04 \$10.146 \$19,656 \$188.68 \$20,006 \$10.146 \$19,656 \$184.68 \$70.115 \$513,25 \$715. \$0.000 \$10.000 \$13,008 \$12,140,00 \$10.000 \$10.000 \$13,008 \$12,140,00 \$10.000 \$10.000 \$13,008 \$12,140,00 \$10.0000 \$10.000 \$10.000 \$10.0000 \$10.0000 \$10.0000 \$10.0000 \$10.0000 \$10.0000 \$10	•	3 630 64	3 314.78	3.073.39	10.145.20	8.167.69	11,253.65
Pinnance costs 27,93 3.5,66 50.04 101.46 139.65 188.			,	,			2,351.79
Depreciation and amortisation expenses 257,6 250,86 184,68 701.15 513.25 71.5					*		188.69
Other expenses							715.26
Total expense							1.222.80
1,237.37 1,134.97 833.80 3,437.87 2,266.46 3,267.							15,732.19
4. Tax expense: Current tax (including earlier year) Current tax (including earlier yearlier yearlier (including yearlier) Current tax (including earlier yearlier (including yearlier) Current tax (including earlier yearlier (including yearlier) Current tax (including earlier yearlier) Current (including parlier of tax) Current (including yearlier) Current tax (including earlier yearlier) Current tax (including earlier yearlier) Current (including yearlier) Current tax (including aallier) Current tax (including earlier) Current tax (including aallier) Current tax (including aallier) Current tax (including aallier) Current tax (including aallier) Current (including yearlier) Current (i							
Current tax (including earlier year)	3. Profit before tax (1-2)	1,237.37	1,134.97	833.80	3,437.87	2,266.46	3,267.96
Current tax (including earlier year)	A Transcription						
Deferred tax charge/ (credit) (25.96) 28.99 (67.62) (6.60 (119.73) (368. Total tax expense 235.14 215.06 65.64 649.83 168.74 295.		261 10	186.07	133.26	643 23	288 47	664.25
Total tax expense 235.14 215.06 65.64 649.83 168.74 295. 5. Profit for the periods/year (3-4) 1,002.23 919.91 768.16 2,788.04 2,097.72 2.972. 6. Other comprehensive income Items that will be reclassified to profit or loss in subsequent years Exchange differences on translating the financial statements of a foreign operation (4.46) (8.11) (42.67) (28.43) (108.44) (175. Items that will not be reclassified to profit or loss in subsequent years Re-measurement (losses) gains on defined benefit plans (0.88) 0.56 (1.15) (1.05) (0.98) (0. Income tax effect 0.23 (0.14) 0.29 0.27 0.25 0. Other comprehensive income/(loss) net of tax 246.64 (36.51) (41.65) 292.41 (15.69) (0. 7. Total comprehensive income for the periods/year (5+6) 1,248.87 883.00 726.51 3,080.45 2,082.03 2,972. 8. Profit for the periods/years attributable to: - Equity holders of the parent 1,002.23 919.91 768.16 2,788.04 2,097.78 2,972. 9. Other comprehensive income/(loss) for the periods/year attributable to: - Equity holders of the parent 246.64 (36.91) (41.65) 292.41 (15.69) (0. 9. Other comprehensive income/(loss) for the periods/year attributable to: - Equity holders of the parent 246.64 (36.91) (41.65) 292.41 (15.69) (0. 10. Total comprehensive income/(loss) for the periods/year attributable to: - Equity holders of the parent 246.64 (36.91) (41.65) 292.41 (15.69) (0. 10. Total comprehensive income for the periods/year attributable to: - Equity holders of the parent 246.64 (36.91) (41.65) 292.41 (15.69) (0. 11. Paid-up equity share capital (face value INR 2/- per equity share) 280.70 280.42 280.19 280.70 280.70 280.19 2				N N			(368.92
5. Profit for the periods/year (3-4)							295.33
6. Other comprehensive income Items that will be reclassified to profit or loss in subsequent years Exchange differences on translating the financial statements of a foreign operation 251.75 (29.22) 1.88 321.62 93.48 175. Hyperinflation adjustment in opening retained earnings (4.46) (8.11) (42.67) (28.43) (108.44) (175. Hyperinflation adjustment in opening retained earnings (4.46) (8.11) (42.67) (28.43) (108.44) (175. Hyperinflation adjustment in opening retained earnings (4.46) (8.11) (42.67) (28.43) (108.44) (175. Hyperinflation adjustment in opening retained earnings (4.46) (8.11) (42.67) (28.43) (108.44) (175. Hyperinflation adjustment in opening retained earnings (4.46) (8.11) (42.67) (28.43) (108.44) (175. Hyperinflation adjustment in opening retained earnings (4.46) (8.11) (42.67) (28.43) (108.44) (175. Hyperinflation adjustment in opening retained earnings (4.46) (8.11) (42.67) (28.43) (10.84) (175. Hyperinflation adjustment in opening retained earnings (4.46) (8.11) (42.67) (28.43) (10.84) (175. Hyperinflation adjustment in opening retained earnings (4.46) (8.11) (42.67) (28.43) (10.84) (175. Hyperinflation adjustment in opening retained earnings (4.46) (8.11) (42.67) (28.43) (10.84) (10.50) (0.27) (2.27) (2.57) (0.44) (0.29) (0.44)	Total tax expense	235,14	215.00	05.04	049.83	100.74	293,33
Lems that will be reclassified to profit or loss in subsequent years Exchange differences on translating the financial statements of a foreign operation 251.75 (29.22) 1.88 321.62 93.48 175. 175	5. Profit for the periods/year (3-4)	1,002.23	919.91	768.16	2,788.04	2,097.72	2,972.63
Rechase differences on translating the financial statements of a foreign operation 251.75 (29.22) 1.88 321.62 93.48 175.							
Exchange differences on translating the financial statements of a foreign operation Hyperinflation adjustment in opening retained earnings (4.46) (8.11) (4.267) (28.43) (108.44) (175. (105.42.67) (28.43) (108.44) (175. (28.43) (108.44) (108.44) (175. (28.43) (108.44) (175. (28.43) (108.44) (175. (28.43) (108.44) (175. (28.43) (108.44) (175. (28.43) (108.44) (175. (28.43) (108.44) (175. (28.43) (108.44) (175. (28.43) (108.44) (175. (28.43) (108.44) (175. (28.43) (108.44) (175. (28.43) (108.44) (175. (28.43) (108.44) (175. (28.43) (108.44) (175. (28.43) (108.44) (175. (28.43) (108.44) (175. (28.43) (108.44) (175. (28.43) (108.44) (175. (29.47) (15.69) (0.41.65) (29.41) (15.69) (10.41.65) (29.41) (10.41.65) (29.41) (10.41.65) (6. Other comprehensive income	ľ	l)				
Hyperinflation adjustment in opening retained earnings (4.46) (8.11) (42.67) (28.43) (108.44) (175. Items that will not be reclassified to profit or loss in subsequent years Re-measurement (losses)/ gains on defined benefit plans (0.88) 0.56 (0.14) 0.29 0.27 0.25 0. Other comprehensive income for the periods/year (5+6) Portifit for the periods/year attributable to: Equity holders of the parent Non-controlling interests 1,248.87 1,248	Items that will be reclassified to profit or loss in subsequent years						
Comparison Com	Exchange differences on translating the financial statements of a foreign operation	251.75	(29.22)	1.88	321.62	93.48	175.37
Re-measurement (losses)/ gains on defined benefit plans (0.88) (0.56 (1.15) (1.05) (0.98) (0.160 (0.24) (0.24) (0.24) (0.27) (0.25) (0.27) (0.25) (0.27) (0.25) (0.27) (0.25) (0.27) (0.25) (0.27) (0.25) (0.27)	Hyperinflation adjustment in opening retained earnings	(4.46)	(8.11)	(42.67)	(28.43)	(108.44)	(175.21)
Income tax effect	Items that will not be reclassified to profit or loss in subsequent years		-				
Income tax effect	Re-measurement (losses)/ gains on defined benefit plans	(0.88)	0.56	(1.15)	(1.05)	(0.98)	(0.91)
7. Total comprehensive income for the periods/year (5+6)		0.23	(0.14)	0.29	0.27	0.25	0.23
8. Profit for the periods/years attributable to:	Other comprehensive income/ (loss) net of tax	246.64	(36.91)	(41.65)	292.41	(15.69)	(0.52)
8. Profit for the periods/years attributable to:		4 4 4 4 9 9 7	nn4 00	#04 #4	2 000 45	2 002 02	2.072.44
Equity holders of the parent Non-controlling interests 1,002.23 919.91 768.16 2,788.04 2,097.78 2,972 0.066 0. 9. Other comprehensive income/(loss) for the periods/year attributable to: Equity holders of the parent Non-controlling interests 1,248.87 883.00 726.51 3,080.45 2,082.09 2,972 0.066 0. 11. Paid-up equity share capital (face value INR 2/- per equity share) 12. Other equity for the years 13. Earnings per equity share (face value INR 2/- per equity share) (not annualised for quarters):	7. Total comprehensive income for the periods/year (5+6)	1,248.87	883.00	726.51	3,080.45	2,082.03	2,972.11
- Equity holders of the parent	8 Profit for the periods/years attributable to:						
- Non-controlling interests (0.06) (0.05) 9. Other comprehensive income/(loss) for the periods/year attributable to: - Equity holders of the parent		1 002 22	010.01	769 16	2 700 04	2 007 78	2 972 60
9. Other comprehensive income/(loss) for the periods/year attributable to: - Equity holders of the parent - Non-controlling interests		1,002.23	919.91	700.10	2,766.04		(0.06
- Equity holders of the parent	- Non-controlling interests					(0.00)	(0.00)
- Equity holders of the parent	9. Other comprehensive income/(loss) for the periods/year attributable to:						
- Non-controlling interests		246.64	(36.91)	(41.65)	292,41	(15.69)	(0.52)
- Equity holders of the parent 1,248.87 883.00 726.51 3,080.45 2,082.09 2,972 Non-controlling interests 280.70 280.42 280.19 280.70 280.19 280. 11. Paid-up equity share capital (face value INR 2/- per equity share) 280.70 280.42 280.19 280.70 280.19 280. 12. Other equity for the years 24,700. 13. Earnings per equity share (face value INR 2/- per equity share) (not annualised for quarters):			· - 1	· • 1			
- Equity holders of the parent 1,248.87 883.00 726.51 3,080.45 2,082.09 2,972 Non-controlling interests 280.70 280.42 280.19 280.70 280.19 280. 11. Paid-up equity share capital (face value INR 2/- per equity share) 280.70 280.42 280.19 280.70 280.19 280. 12. Other equity for the years 24,700. 13. Earnings per equity share (face value INR 2/- per equity share) (not annualised for quarters):							
- Non-controlling interests (0.06) (0.01) 11. Paid-up equity share capital (face value INR 2/- per equity share) 12. Other equity for the years 13. Earnings per equity share (face value INR 2/- per equity share) (not annualised for quarters):							
11. Paid-up equity share capital (face value INR 2/- per equity share) 280.70 280.42 280.19 280.70 280.19 280.70 280.19 280.70 24,700. 280.19 280.70 280.19 280.70 24,700.		1,248.87	883.00	726.51	3,080.45		,
12. Other equity for the years 13. Earnings per equity share (face value INR 2/- per equity share) (not annualised for quarters):	- Non-controlling interests		-			(0.06)	(0.06)
12. Other equity for the years 13. Earnings per equity share (face value INR 2/- per equity share) (not annualised for quarters):	11 Paid un aquity chara canital (face value INIP 2/ per equity chara)	280.70	280.42	280 10	280.70	280 10	280.21
13. Earnings per equity share (face value INR 2/- per equity share) (not annualised for quarters):			200.42		200.70		
(not annualised for quarters):		1,2	· 1	-	-	-	24,700.19
(A) Posts					10.00	16.63	21.91
(4)	` '			l I			
(b) Diluted 7.14 6.55 5.72 19.86 15.63 21.	(b) Diluted	7.14	6.55	5.72	19.86	15.63	21,91

See accompanying notes to the statement of financial results





Notes to the statement of unaudited consolidated financial results for the quarter and nine months ended December 31, 2024

- This Statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as
 prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian
 Accounting Standards) Rules, 2015 and relevant amendment rules thereafter and other recognised
 accounting practices and policies to the extent applicable.
- The above unaudited consolidated financial results as reviewed by the Audit Committee and have been approved by the Board of Directors at its meeting held on February 08, 2025. A limited review of the financial results for the quarter and nine months ended December 31, 2024, has been carried out by the Statutory Auditor.
- 3. The business activities of the Company and its subsidiaries (together referred to as the "Group") predominantly fall within a single primary business segment viz "consumer platform segment" due to the inter-operability of different platforms. There is no separate reportable business segment. The Group operates in two principal geographical areas, i.e., in India, its home country, and in other countries. The aforesaid is in line with review of operating results by the chief operating decision maker.
- 4. The consolidated financial results of the Company comprising its subsidiaries (together referred to as "the Group") includes the results of the following entities:

Company	Relationship under Ind AS
Affle International Pte. Ltd. ("AINT")	Subsidiary with effect from April 01, 2018
PT. Affle Indonesia	Subsidiary with effect from July 01, 2018
Affle MEA FZ-LLC ("AMEA")	Subsidiary with effect from April 01, 2019
Affle Iberia S.L. (earlier known as "Mediasmart	Subsidiary with effect from January 22, 2020
Mobile S.L.")	
Appnext Pte. Ltd. ("Appnext")	Subsidiary with effect from June 08, 2020
Appnext Technologies Ltd.	Subsidiary with effect from July 19, 2020
Jampp (Ireland) Limited	Subsidiary with effect from July 01, 2021
Atommica LLC	Subsidiary with effect from July 01, 2021
Jampp EMEA GmbH	Subsidiary with effect from July 01, 2021
Jampp APAC Ptc. Ltd.	Subsidiary with effect from July 01, 2021
Jampp HQ S.A. (earlier known as Devego S.A.)	Subsidiary with effect from July 01, 2021
Jampp Ltd.	Subsidiary with effect from July 01, 2021
Jampp Veiculação de Publicidade Limitada	Subsidiary with effect from July 01, 2021
Affle Inc. (earlier known as YouAppi Inc. and includes Jampp Inc. merged with Affle Inc.)	Subsidiary with effect from May 01, 2023
Affle Israel Ltd. (earlier known as YouAppi Limited)	Subsidiary with effect from May 01, 2023
YouAppi Japan Co. Ltd.	Subsidiary with effect from May 01, 2023
YouAppi India Private Limited	Subsidiary with effect from May 01, 2023
YouAppi GmbH	Subsidiary with effect from May 01, 2023
Affle (India) Limited Employees Welfare Trust	Other consolidating entity with effect from October 28, 2021

5. On May 24, 2023, AINT had entered into definitive share purchase agreement ("SPA") to acquire 100% shares and control in YouAppi Inc. ("YouAppi") for a consideration of USD 45 million (equivalent to INR 3,847.05 million) including contingent incremental consideration of USD 9 million (equivalent to INR 769.41 million) payable after one year from the date of completion of SPA. All the approvals to enter into the SPA, from the board of the Group and YouAppi were obtained by May 5, 2023 post which Group had control. However, the completion of the SPA was delayed till May 31, 2023 due to administrative reasons. As per Ind AS 110, consolidation has been done from May 1, 2023 for convenience. The contingent incremental consideration as part of business combination has been paid during the quarter ended June 30, 2024.

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Notes to the statement of unaudited consolidated financial results for the quarter and nine months ended December 31, 2024 (continued)

A detailed Purchase Price Allocation ("PPA") was carried out by an external independent expert pursuant to which, group had recognized intangible assets of USD 4.6 million (equivalent to INR 393.25 million) towards Tech IP & customer relationship and balance amount of USD 35.09 million (equivalent to INR 2,999.84 million) has been recognized as goodwill. The amortisation impact of the identified intangible asset has been provided in these consolidated financial results of the Group. The impact of changes in PPA on the statement of profit and loss is not material.

Exchange rate used in this note is USD 1 = INR 85.49.

- 6. During the earlier years, the Group had completed Qualified Institutional Placement ("QIP") by issuing 1,153,845 equity shares aggregating to INR 5,906.90 million (net of QIP expenses of INR 93.09 million). As at December 31, 2024, the Group has utilised INR 4,594.03 million towards purposes specified in the placement document and the balance amount of QIP's net proceeds remains invested in fixed and other deposits.
- 7. During the earlier year, the Group had issued and allotted 69,00,000 equity shares with face value of INR 2 each, at a premium of INR 1083.54 each aggregating to INR 7,374.28 million (net of issue expenses of INR 115.95 million) on a preferential basis to Gamnat Pte. Ltd. The issue was made in accordance with Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations"), as amended, the Companies Act, 2013, other applicable laws and other requisite statutory and regulatory approvals.

As at December 31, 2024, the Group has utilised INR 2,378.06 million towards purposes specified in the Offer document and the balance amount remains invested in fixed and other deposits.

The results for the quarter and nine months ended December 31, 2024 are available on the Bombay Stock
 Exchange of India Limited website (URL: https://www.bseindia.com/), the National Stock Exchange
 of India Limited website (URL: https://www.nseindia.com/) and on the Company's website (URL: www.affle.com/).

For and on behalf of the Board of Directors of Affle (India) Limited

Anuj Khanna Sohum

Managing Director & Chief Executive Officer

DIN: 01363666

SIGNED FOR IDENTIFICATION PURPOSE ONLY

Date: February 08, 2025

Place: Singapore

