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**Walker ChandioK & Co LLP**  
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**Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Financial Results of Affle 3i Limited (formerly known as "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 3i Limited (formerly known as "Affle (India) Limited")**

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Affle 3i Limited (formerly known as "Affle (India) Limited") ('the Company') for the quarter ended 31 December 2025 and year to date results for the period 01 April 2025 to 31 December 2025, 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.

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# Walker ChandioK & Co LLP

**Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Financial Results of Affle 3i Limited (formerly known as "Affle (India) Limited") pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (continued)**

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

**For Walker ChandioK & Co LLP**

Chartered Accountants

Firm Registration No: 001076N/N500013

**Ashish  
Gupta**

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**Ashish Gupta**

Partner

Membership No.: 504662

**UDIN:** 26504662INQRBR7073

**Place:** Gurugram

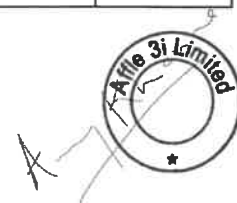
**Date:** 31 January 2026



**Affle 3i Limited (formerly known as "Affle (India) Limited")**  
**Regd. Office: A47 Lower Ground Floor, Hauz Khas, Off Amar Bhawan, New Delhi-110016**  
**CIN : L65990DL1994PLC408172**  
**Statement of unaudited standalone financial results for the nine months period ended December 31, 2025**

Particulars	Quarter ended			Nine months period ended		Year ended
	December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1. Income</b>						
Revenue from operations	2,262.02	2,198.30	1,876.00	6,449.88	5,268.45	7,143.86
Other income	160.96	183.67	170.38	498.53	460.31	626.42
<b>Total income</b>	<b>2,422.98</b>	<b>2,381.97</b>	<b>2,046.38</b>	<b>6,948.41</b>	<b>5,728.76</b>	<b>7,770.28</b>
<b>2. Expense</b>						
Inventory and data costs	1,481.10	1,517.46	1,176.40	4,329.89	3,324.11	4,505.54
Employee benefits expense	168.27	152.94	138.01	475.70	405.68	544.85
Finance costs	2.18	0.23	2.70	4.73	7.79	11.38
Depreciation and amortisation expenses	21.08	18.68	20.89	60.45	59.29	79.98
Other expenses	258.65	289.83	315.38	784.51	795.53	1,077.27
<b>Total expenses</b>	<b>1,931.28</b>	<b>1,979.14</b>	<b>1,653.38</b>	<b>5,655.28</b>	<b>4,592.40</b>	<b>6,219.02</b>
<b>3. Profit before tax (1-2)</b>	<b>491.70</b>	<b>402.83</b>	<b>393.00</b>	<b>1,293.13</b>	<b>1,136.36</b>	<b>1,551.26</b>
<b>4. Tax expense:</b>						
Current tax (including earlier year)	117.08	110.21	95.75	326.76	283.54	374.19
Deferred tax charge/(credit)	7.85	(7.44)	4.65	2.54	6.23	22.13
<b>Total tax expense</b>	<b>124.93</b>	<b>102.77</b>	<b>100.40</b>	<b>329.30</b>	<b>289.77</b>	<b>396.32</b>
<b>5. Profit for the periods / year (3-4)</b>	<b>366.77</b>	<b>300.06</b>	<b>292.60</b>	<b>963.83</b>	<b>846.59</b>	<b>1,154.94</b>
<b>6. Other comprehensive income</b>						
Items that will not be reclassified to profit or loss in subsequent years						
Re-measurement (losses)/ gains on defined benefit plans	(1.27)	0.53	(0.88)	(2.68)	(1.05)	(2.29)
Income tax effect	0.32	(0.14)	0.23	0.67	0.27	0.58
<b>Other comprehensive (losses)/gains net of income tax</b>	<b>(0.95)</b>	<b>0.39</b>	<b>(0.65)</b>	<b>(2.01)</b>	<b>(0.78)</b>	<b>(1.71)</b>
<b>7. Total comprehensive income for the periods / year (5+6)</b>	<b>365.82</b>	<b>300.45</b>	<b>291.95</b>	<b>961.82</b>	<b>845.81</b>	<b>1,153.23</b>
8. Paid-up equity share capital (face value INR 2/- per equity share)	281.08	280.97	280.70	281.08	280.70	280.71
9. Other equity for the years	-	-	-	-	-	18,524.12
10. Earnings per equity share (face value INR 2/- per equity share) (not annualised for quarters):						
(a) Basic	2.61	2.14	2.09	6.87	6.04	8.24
(b) Diluted	2.61	2.14	2.09	6.86	6.03	8.22

See accompanying notes to the statement of financial results



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IDENTIFICATION  
PURPOSES**

**Notes to the statement of unaudited standalone financial results for the quarter and nine months period ended December 31, 2025**

1. This Statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter and other recognised accounting practices and policies to the extent applicable.
2. The above unaudited standalone financial results as reviewed by the Audit Committee and have been approved by the Board of Directors at its meeting held on January 31, 2026. A limited review of the financial results for the quarter and nine months period ended December 31, 2025, 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, 2025 the Company has utilised INR 5,419.20 million towards purposes specified in the placement document and the balance amount of QIP's net proceeds remains invested in fixed and other deposits.
4. During the earlier years, the Company had issued and allotted 69,00,000 equity shares with face value of INR 2 each, at a premium of INR 1,083.54 each aggregating to INR 7,374.28 million (net of issue expenses of INR 115.95 million) on a preferential basis to Gamnat Pte. Ltd. The issue was made in accordance with Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations"), as amended, the Companies Act, 2013, other applicable laws and other requisite statutory and regulatory approvals.

As at December 31, 2025, the Company has utilised INR 2,383.20 million towards purposes specified in the Offer document and the balance amount remains invested in fixed and other deposits.

5. During the previous year, investment in Talent Unlimited Online Services Private Limited ("Bobbie") has been classified as held for sale vide the Board meeting held on May 24, 2024. Further, the Investment Committee in its meeting held on June 16, 2025 decided to continue to classify the investment as held for sale till there is any substantial update on the inspection rights as sought by the Company. The carrying value of the investments held for sale is INR 1,346.32 million for a 24.07% stake, on a fully diluted basis.
6. On November 21, 2025, the Government of India notified the four Labour Codes consolidating 29 existing labour laws. The Ministry of Labour & Employment has also issued draft Central Rules and FAQs to help assess the financial impact of these changes.

Based on internal management assessment and the best information available, and in line with the Institute of Chartered Accountants of India (ICAI) guidance, the incremental impact of these changes is not material to the financial results of the Company for the quarter and nine months period ended December 31, 2025.

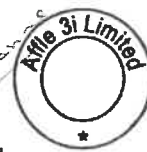
The Company continues to monitor the finalisation of Central and State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect subsequently on the basis of such developments as needed.

7. The results for the quarter and nine months period ended December 31, 2025 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](http://www.affle.com)).



**For and on behalf of the Board of Directors of Affle 3i Limited  
(formerly known as "Affle (India) Limited")**

Anuj Khanna Sohum  
Chairperson, Managing Director & Chief Executive Officer  
DIN: 01363666



Date: January 31, 2026  
Place: Singapore

**SIGNED FOR  
IDENTIFICATION  
PURPOSES**

**Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Financial Results of Affle 3i Limited (formerly known as "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 3i Limited (formerly known as "Affle (India) Limited")**

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Affle 3i Limited (formerly known as "Affle (India) Limited") ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), (refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended 31 December 2025 and the consolidated year to date results for the period 01 April 2025 to 31 December 2025, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 (as amended) ('Listing Regulations').
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

# Walker ChandioK & Co LLP

**Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Financial Results of Affle 3i Limited (formerly known as "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 interim financial results reflect (before adjustments for consolidation) total revenues of ₹ 4,661.86 million and ₹ 13,226.76 million, total net profit after tax of ₹ 449.86 million and ₹ 1,572.30 million, total comprehensive income of ₹ 449.86 million and ₹ 1,572.30 million, for the quarter and year-to-date period ended on 31 December 2025, 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 2 subsidiaries, which have not been reviewed by their auditors, whose interim financial results reflect (before adjustments for consolidation) total revenues of ₹ 23.94 million and ₹ 34.39 million, net profit /(loss) after tax of ₹ 0.46 million and ₹ (1.30) million, total comprehensive income of ₹ 0.46 million and ₹ (1.30) million for the quarter and year-to-date period ended 31 December 2025 respectively. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is 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**

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**Ashish Gupta**

Partner

Membership No. 504662

**UDIN: 26504662CPRQEF6614**

**Place: Gurugram**

**Date: 31 January 2026**



# Walker ChandioK & Co LLP

**Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Financial Results of Affle 3i Limited (formerly known as "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 3i Limited (formerly known as 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. (amalgamated with Affle International Pte. Ltd with effect from 01 October 2025)
- g. Appnext Technologies Ltd.
- h. Jampp Ireland Ltd.
- i. Atommica LLC
- j. Jampp EMEA GmbH (till 10 July 2025)
- k. Jampp APAC Pte. Ltd.( till 24 July 2025)
- l. Jampp HQ S.A. (formerly Deveggo S.A.) .
- m. Affle (UK) Ltd. (formerly Jampp Ltd).
- n. Affle Brazil LTDA (formerly Jampp Veiculacao de Publicidade Limitada)
- o. Affle Inc. (earlier known as YouAppi Inc and includes Jampp Inc. merged with Affle Inc.)
- p. Affle Israel Ltd. (formerly YouAppi Ltd.)
- q. YouAppi GmbH
- r. YouAppi Japan Co. Ltd.
- s. YouAppi India Private Limited
- t. YouAppi Inc. (Korea Branch)
- u. Affle 3iL Limited (incorporated on 10 June 2025)
- v. Affle (India) Limited Employee Welfare Trust



**Affle 3i Limited (formerly known as "Affle (India) Limited")**  
**Regd. Office: A47 Lower Ground Floor, Hauz Khas, Off Amar Bhawan, New Delhi-110016**  
**CIN :L65990DL1994PLC408172**  
**Statement of unaudited consolidated financial results for the nine months period ended December 31, 2025**

(Amount in INR million, unless otherwise stated)

Particulars	Quarter ended			Nine months period ended		Year ended
	December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1. Income</b>						
Revenue from operations	7,174.74	6,467.18	6,016.72	19,849.32	16,640.57	22,663.08
Other income	175.31	222.75	209.14	569.76	748.55	937.65
<b>Total income</b>	<b>7,350.05</b>	<b>6,689.93</b>	<b>6,225.86</b>	<b>20,419.08</b>	<b>17,389.12</b>	<b>23,600.73</b>
<b>2. Expense</b>						
Inventory and data costs	4,474.06	3,960.99	3,630.64	12,215.52	10,145.20	13,793.14
Employee benefits expense	637.12	631.52	575.93	1,877.45	1,729.42	2,312.66
Finance costs	12.59	11.67	27.93	42.54	101.46	125.91
Depreciation and amortisation expenses	331.94	318.85	257.61	909.46	701.15	966.98
Other expenses	433.10	413.56	496.38	1,267.58	1,274.02	1,725.67
<b>Total expense</b>	<b>5,888.81</b>	<b>5,336.59</b>	<b>4,988.49</b>	<b>16,312.55</b>	<b>13,951.25</b>	<b>18,924.36</b>
<b>3. Profit before tax (1-2)</b>	<b>1,461.24</b>	<b>1,353.34</b>	<b>1,237.37</b>	<b>4,106.53</b>	<b>3,437.87</b>	<b>4,676.37</b>
<b>4. Tax expense:</b>						
Current tax (including earlier year)	265.39	275.60	261.10	779.16	643.23	892.58
Deferred tax (credit) /charge	2.61	(27.39)	(25.96)	(26.00)	6.60	(34.90)
<b>Total tax expense</b>	<b>268.00</b>	<b>248.21</b>	<b>235.14</b>	<b>753.16</b>	<b>649.83</b>	<b>857.68</b>
<b>5. Profit for the periods/year (3-4)</b>	<b>1,193.24</b>	<b>1,105.13</b>	<b>1,002.23</b>	<b>3,353.37</b>	<b>2,788.04</b>	<b>3,818.69</b>
<b>6. Other comprehensive income</b>						
Items that will be reclassified to profit or loss in subsequent years						
Exchange differences on translating the financial statements of a foreign operation	328.42	695.83	251.75	1,065.11	321.62	360.73
Hyperinflation adjustment in opening retained earnings	(5.20)	(3.48)	(4.46)	(15.04)	(28.43)	(33.84)
Items that will not be reclassified to profit or loss in subsequent years	-	-	-	-	-	-
Re-measurement (losses)/ gains on defined benefit plans	(1.28)	0.53	(0.88)	(2.69)	(1.05)	(2.29)
Income tax effect	0.32	(0.14)	0.23	0.67	0.27	0.58
<b>Other comprehensive gains/ (loss) net of tax</b>	<b>322.26</b>	<b>692.74</b>	<b>246.64</b>	<b>1,048.05</b>	<b>292.41</b>	<b>325.18</b>
<b>7. Total comprehensive income for the periods/year (5+6)</b>	<b>1,515.50</b>	<b>1,797.87</b>	<b>1,248.87</b>	<b>4,401.42</b>	<b>3,080.45</b>	<b>4,143.87</b>
<b>8. Profit for the periods/year attributable to:</b>						
- Equity holders of the parent	1,193.24	1,105.13	1,002.23	3,353.37	2,788.04	3,818.69
<b>9. Other comprehensive income/(loss) for the periods/year attributable to:</b>						
- Equity holders of the parent	322.26	692.74	246.64	1,048.05	292.41	325.18
<b>10. Total comprehensive income for the periods/year attributable to:</b>						
- Equity holders of the parent	1,515.50	1,797.87	1,248.87	4,401.42	3,080.45	4,143.87
11. Paid-up equity share capital (face value INR 2/- per equity share)	281.08	280.97	280.70	281.08	280.70	280.71
12. Other equity for the years	-	-	-	-	-	29,183.86
13. Earnings per equity share (face value INR 2/- per equity share)						
(a) Basic	8.50	7.88	7.15	23.90	19.89	27.23
(b) Diluted	8.49	7.86	7.14	23.86	19.86	27.19

See accompanying notes to the statement of financial results



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PURPOSES**



**Notes to the statement of unaudited consolidated financial results for the quarter and nine months period ended December 31, 2025**

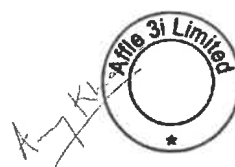
1. This Statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter and other recognised accounting practices and policies to the extent applicable.
2. The above unaudited consolidated financial results as reviewed by the Audit Committee and have been approved by the Board of Directors at its meeting held on January 31, 2026. A limited review of the financial results for the quarter and nine months period ended December 31, 2025, has been carried out by the Statutory Auditors.
3. The business activities of the Company and its subsidiaries (together referred to as the "Group") predominantly fall within a single primary business segment viz "consumer platform segment" due to the inter-operability of different platforms. There is no separate reportable business segment. The Group operates in two principal geographical areas, i.e., in India, its home country, and in other countries. The aforesaid is in line with review of operating results by the chief operating decision maker.
4. The consolidated financial results of the Company comprising its subsidiaries (together referred to as "the Group") includes the results of the following entities:

<b>Company</b>	<b>Relationship under Ind AS</b>
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 Mobile S.L.")	Subsidiary with effect from January 22, 2020
Appnext Pte. Ltd. ("Appnext")	Amalgamated with AINT with effect from October 01, 2025
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	Liquidated with effect from July 10, 2025
Jampp APAC Pte. Ltd.	Liquidated with effect from April 21, 2025
Jampp HQ S.A. (earlier known as Devego S.A.)	Subsidiary with effect from July 01, 2021
Affle (UK) Limited (earlier known as "Jampp Ltd".)	Subsidiary with effect from July 01, 2021
Affle Brazil Ltda. (earlier known as "Jampp Veiculacao de Publicidade Limitada")	Subsidiary with effect from July 01, 2021
Affle Inc. (earlier known as "YouAppi Inc". and includes Jampp Inc. merged with Affle Inc.)	Subsidiary with effect from May 01, 2023
Affle Israel Ltd. (earlier known as "YouAppi Limited")	Subsidiary with effect from May 01, 2023
YouAppi Japan Co. Ltd.	Subsidiary with effect from May 01, 2023
YouAppi India Private Limited	Subsidiary with effect from May 01, 2023
YouAppi GmbH	Subsidiary with effect from May 01, 2023
Affle (India) Limited Employees Welfare Trust	Other consolidating entity with effect from October 28, 2021
Affle 3iL Limited	Subsidiary with effect from June 10, 2025

5. During the earlier years, the Group had completed Qualified Institutional Placement ("QIP") by issuing 1,153,845 equity shares aggregating to INR 5,906.90 million (net of QIP expenses of INR 93.09 million). As at December 31, 2025 the Company has utilised INR 5,419.20 million towards purposes specified in the placement document and the balance amount of QIP's net proceeds remains invested in fixed and other deposits.



**SIGNED FOR  
IDENTIFICATION  
PURPOSES**



**Notes to the statement of unaudited consolidated financial results for the quarter and nine months period ended December 31, 2025**

6. During the earlier year, the Group had issued and allotted 69,00,000 equity shares with face value of INR 2 each, at a premium of INR 1083.54 each aggregating to INR 7,374.28 million (net of issue expenses of INR 115.95 million) on a preferential basis to Gamnat Pte. Ltd. The issue was made in accordance with Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations"), as amended, the Companies Act, 2013, other applicable laws and other requisite statutory and regulatory approvals.

As at December 31, 2025, the Group has utilised INR 2,383.20 million towards purposes specified in the Offer document and the balance amount remains invested in fixed and other deposits.

7. During the previous year, investment in Talent Unlimited Online Services Private Limited ("Bobble") has been classified as held for sale vide the Board meeting held on May 24, 2024. Further, the Investment Committee in its meeting held on June 16, 2025 decided to continue to classify the investment as held for sale till there is any substantial update on the inspection rights as sought by the Company. The carrying value of the investments held for sale is INR 1,346.32 million for a 24.07% stake, on a fully diluted basis.
8. On November 21, 2025, the Government of India notified the four Labour Codes consolidating 29 existing labour laws. The Ministry of Labour & Employment has also issued draft Central Rules and FAQs to help assess the financial impact of these changes.

Based on internal management assessment and the best information available, and in line with the Institute of Chartered Accountants of India (ICAI) guidance, the incremental impact of these changes is not material to the financial results of the Company for the quarter and nine months period ended December 31, 2025.

The Company continues to monitor the finalisation of Central and State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect subsequently on the basis of such developments as needed.

9. The results for the quarter and nine months period ended December 31, 2025 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](http://www.affle.com)).

**For and on behalf of the Board of Directors of Affle 3i Limited**  
**(formerly known as "Affle (India) Limited")**

Anuj Khanna Sohum

Chairperson, Managing Director & Chief Executive Officer

DIN: 01363666

Date: January 31, 2026  
Place: Singapore



**SIGNED FOR  
IDENTIFICATION  
PURPOSES**

