



**Date: May 02, 2026**

To,  
**National Stock Exchange of India Limited,**  
Exchange Plaza, Bandra Kurla Complex,  
Bandra East, Mumbai – 400051, Maharashtra, India  
Email: takeover@nse.co.in

**Company Symbol: YAAP**

**ISIN: INE0U0J01015**

**Subject: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') - Notice of Extra-Ordinary General Meeting (EGM) of Yaap Digital Limited ('the Company').**

Dear Sir/ Madam,

With reference to the captioned subject and in continuation to our intimation dated April 30, 2026 and pursuant to Regulation 30 and other applicable provisions of the Listing Regulations, please find enclosed herewith the Notice convening Extra-Ordinary General Meeting (EGM) of the Company scheduled to be held on **Monday, May 25, 2026 at 4:00 P.M. (IST) through Video Conference / Other Audio-Visual means** to transact the businesses set forth in the said Notice.

In compliance with applicable laws and relevant circulars issued by Ministry of Corporate Affairs and the Securities and Exchange Board of India, the Notice of the EGM along with the Explanatory Statements is being sent through electronic mode to all the members of the Company whose email addresses are registered with Depository Participant(s) or Registrar and Share Transfer Agent or with Company.

The said Notice has also been hosted on the Company's website at [www.yaap.in](http://www.yaap.in).

You are requested to take the above on record.

**Thanking you,  
Yours faithfully,**

**For Yaap Digital Limited  
(Formerly known as Yaap Digital Private Limited)**

**Shivani Shivshankar Tiwari  
Company Secretary & Compliance Officer  
Membership No.: A54854  
Place: Mumbai**

**Yaap Digital Limited** (Formerly known as Yaap Digital Private Limited)

CIN: U74900MH2016PLC274104

Registered Office: 802, 8th Floor "Signature (By Lotus)" at Veera Desai Road Ext.,

Andheri (West), Mumbai 400 053. e-mail: info@yaap.in, Ph.: +91 93191 94152.

[www.yaap.in](http://www.yaap.in)



**YAAP DIGITAL LIMITED**  
**(FORMERLY KNOWN AS YAAP DIGITAL PRIVATE LIMITED)**

CIN: U74900MH2016PLC274104

**Registered Office:** 802, 8th Floor, Signature by Lotus, Veera Desai Road, Andheri West, Mumbai- 400053

**Contact:** 022-50508091 | **Email:** [investor@yaap.in](mailto:investor@yaap.in) | **Website:** [www.yaap.in](http://www.yaap.in)

**NOTICE**

**NOTICE** is hereby given that an Extra Ordinary General Meeting (“EGM”) of the Members of **YAAP DIGITAL LIMITED** (“the Company”) will be held on **Monday, May 25, 2026, at 4:00 P.M. (IST)** through **Video Conferencing (“VC”) / Other Audio Visual Means (“OAVM”)** to transact the following businesses:

**SPECIAL BUSINESS:**

**1. To approve the issuance of Equity Shares for consideration other than cash on Preferential Basis:**

To consider and if thought fit, to pass the following resolution as a Special Resolution:

**“RESOLVED THAT** pursuant to (i) the applicable provisions of Section 23, 42, and 62 and other applicable provisions, if any, of the Companies Act, 2013, read with the Companies (Prospectus and Allotment of Securities) Rules, 2014, the Companies (Share Capital and Debentures) Rules, 2014, and such other applicable rules made thereunder (including any statutory modifications(s) or re-enactments(s) thereof for the time being in force) (herein after referred to as the “**Act**”), (ii) the applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (including any amendments, modifications or re-enactments thereof for the time being in force) (“**SEBI ICDR Regulations**”), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any amendments, modifications or re-enactments thereof for the time being in force) (“**SEBI Listing Regulations**”), the Securities and Exchange Board of India (Substantial Acquisitions of Shares and Takeovers) Regulations, 2011 (including any amendments, modifications or re-enactments thereof for the time being in force) (the “**SEBI SAST Regulations**”) and subject to other applicable rules, regulations and guidelines of Securities and Exchange Board of India (“**SEBI**”) and/ or the National Stock Exchange of India Limited, being the stock exchange on whose SME Platform the Equity Shares of the Company having face value of INR 10/- (Indian Rupees Ten Only) each (“**Equity Shares**”) are listed, (iii) the uniform listing agreement in terms of the SEBI Listing Regulations entered into by the Company with National Stock Exchange of India Limited, (iv) in accordance with provisions of the Memorandum and Articles of Association of the Company, as amended, (v) any other applicable rules, regulations, guidelines, notifications, circulars and clarifications issued by the Government of India, the Ministry of Corporate Affairs (“**MCA**”), the SEBI, or any other statutory or regulatory authority, in each case to the extent applicable and including any amendment(s), modification(s) or re-enactment(s) thereof for the time being in force, and subject to such other approvals, permissions, sanctions and consents as may be necessary and on such terms and conditions (including any alterations, modifications, corrections, changes and variations, if any, that may be stipulated while granting such approvals, permissions, sanctions and consents as the case may be) imposed by any other regulatory authority(ies) and which may be accepted by the Board of Directors of the Company (hereinafter referred to as the “**Board**” which term shall be deemed to include any duly constituted / to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution), and (vi) in accordance with the Share Purchase Cum Shareholders’ Agreement dated March 30, 2026 (“**SPSHA**”) executed amongst the Company, Mr. Inayat Naqvi, Mr. Dushyant Bhatia, Mr. Rohan Bhansali, Ms. Rupa Bhansali, Mr. Ahmed Aftab Naqvi and M/s. Gozoop Star LLP being the existing shareholders of Gozoop Online Private Limited (“**Gozoop**” or “**Target Company**”) the consent and approval of the Members of the Company be and is hereby accorded to the Board to create, offer, issue and allot upto 4,43,103 (Four Lakhs Forty Three Thousand One Hundred and Three) fully paid-up equity shares of face value of INR 10/- (Indian Rupees Ten Only) each at a price of INR 172.89/- (Indian Rupees One Hundred Seventy Two and Eighty Nine Paise Only) (including premium of INR 162.89/-) per Equity Share, which is not less than the floor price determined in accordance with Chapter

V of the SEBI ICDR Regulations, aggregating to INR INR 7,66,08,077.67/- (Indian Rupees Seven Crores Sixty Six Lakhs Eight Thousand Seventy Seven and Sixty Seven Paise Only), in one or more tranches, to the Proposed Allottees as listed in the table below (“**Proposed Allottees**”), who are not promoters and who does not belong to the promoter(s) and the promoter group of the Company, as per the particulars set out below, by way of preferential issue on a private placement basis (the “**Preferential Allotment**”), for consideration other than cash, being the consideration for acquisition of 64 (Sixty four) fully paid-up Equity Shares of INR 100/- each (“**Sale Shares**”) representing 8.02% of the equity share capital of Gozooop, on a fully diluted basis, in accordance with applicable law:

<b>Sr. No.</b>	<b>Name of Proposed Allottees</b>	<b>Category of the Investor</b>	<b>Maximum Number of Equity Shares to be issued and allotted</b>	<b>Swap consideration (in INR)</b>
1.	Ahmed Naqvi	Individual (Non-Promoter)	2,21,552	3,83,04,125.28
2.	Rohan Bhansali	Individual (Non-Promoter)	1,18,304	2,04,53,578.56
3.	Rupa Bhansali	Individual (Non-Promoter)	1,03,247	1,78,50,373.83
<b>Total</b>			<b>4,43,103</b>	<b>7,66,08,077.67</b>

**RESOLVED FURTHER THAT** in accordance with provision of Chapter V of the SEBI (ICDR) Regulations, the “Relevant Date” for the purpose of calculating the floor price for the Preferential Allotment of Equity Shares be and is hereby fixed as **Friday, 24 April, 2026**, being the working day immediately preceding the date that is 30 days prior to the date of the Extra-Ordinary General Meeting (EGM) i.e. Monday, 25 May, 2026;

**RESOLVED FURTHER THAT** the Equity Shares being offered, issued and allotted to the Proposed Allottees by way of a Preferential Allotment shall inter-alia be subject to the following terms and conditions:

- a) The Allotment of Equity Shares shall only be made in dematerialized form;
- b) The Equity shares so offered, issued and allotted shall not exceed the number of Equity shares as approved hereinabove;
- c) The Equity Shares allotted to the Proposed Allottees shall rank pari passu inter-se with the existing equity shares of the Company in all respects (including with respect to dividend and voting rights) and shall be subject to the Memorandum of Association and Articles of Association of the Company;
- d) The Equity Shares allotted shall be subject to applicable lock-in requirements for such period in accordance with Chapter V of the SEBI (ICDR) Regulations;
- e) The Equity Shares shall be issued and allotted by the Company to the Proposed Allottees within a period of 15 (fifteen) days from the date of the special resolution approving the Preferential Allotment or such other extended period as may be permitted in accordance with the SEBI ICDR Regulations. Where the allotment of the Equity Shares is pending on account of pendency of any approval for the Preferential Allotment / for such allotment by any regulatory / statutory authority (including but not limited to the in-principle approval of the stock exchange for the issuance of the Equity Shares to Proposed Allottees on a preferential basis), the allotment shall be completed within a period of 15 (fifteen) days from the date of such approval;
- f) The Equity Shares so offered and issued to the Proposed Allottees, are being issued for consideration other than cash, being the acquisition of Sale Shares from the Proposed Allottees for non-cash consideration (being the Equity Shares); and
- g) The Equity Shares shall be allotted to the Proposed Allottees pursuant to the receipt of the Sale Shares from the Proposed Allottees i.e. for consideration other than cash, in terms of the provisions of the SPSHA; and

- h) The Equity Shares so offered, issued and allotted will be listed on the SME Platform of NSE (“NSE Emerge”), subject to the receipt of necessary regulatory permissions and approvals as the case may be;

Without prejudice to the generality of the above, the Preferential Allotment shall be subject to the terms and conditions as contained in the explanatory statement under Section 102 of the Act annexed hereto, which shall be deemed to form part hereof;

**RESOLVED FURTHER THAT** subject to SEBI ICDR Regulations and other applicable laws, the Board be and are hereby authorized to decide, approve, vary, modify and alter the terms and conditions of the issue of the Shares, as it may, in its sole and absolute discretion deem fit within the scope of this approval of Members and expedient and to record the names of investors be recorded for the issue of invitation to subscribe Equity Shares and to make an offer to the Proposed Allottees through private placement offer cum application letter (in Form PAS-4 as prescribed under the Companies Act, 2013), without being required to seek any further consent or approval of the Members;

**RESOLVED FURTHER THAT** pursuant to the provisions of the Companies Act, 2013 complete record of private placement offers be recorded in Form PAS-5 for the issue of invitation to subscribe to the Equity Shares;

**RESOLVED FURTHER THAT** the Board be and is hereby authorized on behalf of the Company to do all such acts, deeds, matters and things as the Board may, in its absolute discretion, deem necessary or desirable for such purpose and for the purpose of giving effect to this resolution, including without limitation(s) (i) to vary, modify or alter any of the relevant terms and conditions, attached to the Equity Shares to be allotted to the Proposed Allottees for effecting any modifications, changes, variations, alterations, additions and/or deletions to the Preferential Allotment as may be required by any regulatory or other authority(ies) or agency(ies) involved in or concerned with the issue of the Equity Shares, and for determining and making any changes to the form, terms and timing of the Preferential Allotment, and the number of equity shares to be allotted to the Proposed Allottees; (ii) making applications to the stock exchange for obtaining in-principle approvals, (iii) listing of Equity Shares, (iv) filing requisite documents with the Ministry of Corporate Affairs (“MCA”) and other regulatory authorities, (v) filing of requisite documents with the depositories, (vi) to resolve and settle any questions, and difficulties that may arise in the Preferential Allotment, (vii) issue and allotment of the Equity Shares, (viii) to finalise, sign, modify and execute all documents/ declarations/ undertakings/ certificates in respect of the Preferential Allotment, as required under applicable laws and (ix) to take all other steps which may be incidental, consequential, relevant or ancillary in relation to the foregoing without being required to seek any further consent or approval of the Members of the Company, and the Members shall be deemed to have expressly given their approval thereto by the authority of this resolution, and the decision of the Board in relation to the foregoing shall be final and conclusive;

**RESOLVED FURTHER THAT** the Board be and is hereby authorised to delegate all or any of its powers conferred upon it by these resolutions, as it may deem fit in its absolute discretion, to any Committee of the Board or to any one or more director(s), officer(s) or authorized signatory(ies) including execution of any documents on behalf of the Company and to represent the Company before any governmental authorities and to appoint Consultants, Professional Advisors, intermediaries and Legal Advisors to give effect to the aforesaid resolution and further to do all such acts, deeds, matters and things, as they may consider necessary, expedient or desirable for giving effect to this resolution;

**RESOLVED FURTHER THAT** all actions taken by the Board in connection with any matter(s) referred to or contemplated in any of the foregoing resolution be and are hereby approved, ratified and confirmed in all respects.”

## **2.To Approve Material Related Party Transaction with Gozoop Online Private Limited:**

To consider and if thought fit, to pass the following resolution as an Ordinary Resolution:

**“RESOLVED THAT** pursuant to the provisions of Regulations 2(1)(zc), 23 read with Schedule XII of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), circulars issued by SEBI on Industry Standards on Minimum information to be provided for review of the Audit Committee and Shareholders for approval of a Related Party Transaction and other applicable

Regulations of SEBI Listing Regulations, Section 188 and other applicable provisions of the Companies Act, 2013 (the “Act”) and rules made thereunder, if any, (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and the Policy on Related Party Transactions of the Company and subject to such other approval(s), consent(s), permission(s) and sanction(s), required, if any and based on the recommendation and approval of the Audit Committee and the Board of Directors the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (“Board”), for entering into and / or carrying out and / or continuing with existing contracts / arrangements/ transactions or otherwise (whether individually or series of transaction(s) taken together or otherwise), with Gozoop Online Private Limited, a related party of the Company within the meaning of Regulation 2(1)(zb) of the Listing Regulations, as per the details given below and as set out in the explanatory statement annexed to this notice subject to the said contract(s)/ arrangement(s)/ transaction(s) shall be carried out at an arm’s length basis and in the ordinary course of business of the Company and in compliance with the applicable provisions of the Act and the Company’s Policy on Related Party Transactions:

Sr. No.	Name of the Party and Nature of Relationship	Type of Transaction	Amount (INR)	Tenure
1.	<b>Gozoop Online Private Limited (Subsidiary Company)</b>	Rendering and Availing of Services & Intercorporate Loan	25 Crore	1 year from the date of Approval at the EGM.

**RESOLVED FURTHER THAT** the Board be and are hereby authorized to execute all such agreements, documents, instruments and writings as deemed necessary, with power to alter and vary the terms and conditions of such contracts / arrangements / transactions, settle all questions, difficulties or doubts that may arise in this regard.”

### 3.To Approve Material Related Party Transaction with Yaap Digital FZ LLC:

To consider and if thought fit, to pass the following resolution as an Ordinary Resolution:

**“RESOLVED THAT** pursuant to the provisions of Regulations 2(1)(zc), 23 read with Schedule XII of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), circulars issued by SEBI on Industry Standards on Minimum information to be provided for review of the Audit Committee and Shareholders for approval of a Related Party Transaction and other applicable Regulations of SEBI Listing Regulations, Section 188 and other applicable provisions of the Companies Act, 2013 (the “Act”) and rules made thereunder, if any, (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and the Policy on Related Party Transactions of the Company and subject to such other approval(s), consent(s), permission(s) and sanction(s), required, if any and based on the recommendation and approval of the Audit Committee and the Board of Directors, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (“Board”), for entering into and / or carrying out and / or continuing with existing contracts / arrangements/ transactions or otherwise (whether individually or series of transaction(s) taken together or otherwise), with **Yaap Digital FZ LLC**, a related party of the Company within the meaning of Regulation 2(1)(zb) of the Listing Regulations, as per the details given below and as set out in the explanatory statement annexed to this notice subject to the said contract(s)/ arrangement(s)/ transaction(s) shall be carried out at an arm’s length basis and in the ordinary course of business of the Company and in compliance with the applicable provisions of the Act and the Company’s Policy on Related Party Transactions:

Sr. No.	Name of the Party and Nature of Relationship	Type of Transaction	Amount (INR)	Tenure
1	<b>Yaap Digital FZ LLC (Step-down Subsidiary Company)</b>	Rendering and Availing of Services	20 Crore	1 year from the date of Approval at the EGM.

**RESOLVED FURTHER THAT** the Board be and are hereby authorized to execute all such agreements, documents, instruments and writings as deemed necessary, with power to alter and vary the terms and conditions of such contracts / arrangements / transactions, settle all questions, difficulties or doubts that may arise in this regard.”

**By Order of Board of Directors,  
Yaap Digital Limited  
(formerly known as Yaap Digital Private Limited)**

**Shivani Shivshankar Tiwari  
Company Secretary & Compliance Officer  
M. No.: A54854**

**Place:** Mumbai  
**Date:** April 30, 2026

**Registered Office:**  
802, 8th Floor, Signature by Lotus,  
Veera Desai Road, Andheri West,  
Mumbai- 400053

## NOTES:

1. The Ministry of Corporate Affairs (“MCA”), vide its General Circular Nos. 14/2020 dated April 08, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 05, 2020 and 10/2022 dated December 28, 2022, 11/2023 dated September 25, 2023, 09/2024 dated September 19, 2024 and 03/2025 dated September 22, 2025 (hereinafter collectively referred to as “MCA Circulars”) and applicable circulars issued by the Securities and Exchange Board of India (“SEBI”) have permitted companies to conduct Extra-Ordinary General Meeting (“EGM”) through Video Conferencing (“VC”) or Other Audio-Visual Means (“OAVM”), subject to compliance of the conditions mentioned therein. In compliance with the aforesaid MCA Circulars and SEBI Circulars, applicable provisions of the Companies Act, 2013 (the “Act”) and the Rules made thereunder, each as amended, and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, (“SEBI Listing Regulations”), the EGM of the Members of the Company is being convened and conducted through VC/ OAVM, without the physical presence of the Members at a common venue.
2. The Explanatory Statement setting out the material facts pursuant to Section 102 of the Act, in respect of the Special Business to be transacted at the meeting forms part of this Notice.
3. The proceedings of the EGM will be deemed to be conducted at the Registered Office of the Company situated at 802, 8th Floor, Signature by Lotus, Veera Desai Road, Andheri West, Mumbai- 400053. Since, the EGM is being held through VC/ OAVM, the route map of the venue is not annexed hereto.
4. Pursuant to the provisions of the Act, a member entitled to attend and vote at the EGM is entitled to appoint a proxy to attend and vote on his/ her behalf. Since the EGM is being held through VC/ OAVM pursuant to the relevant MCA Circulars and the SEBI Circulars, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be made available for the EGM and hence the Proxy Form and Attendance Slip are not annexed to the Notice. In pursuance of Sections 112 and 113 of the Act, representatives of the President of India or the Governor of a State or Corporate Members may be appointed for the purpose of voting through remote e-voting or for participation and voting in the EGM held through VC/ OAVM.
5. Central Depository Services (India) Limited (“CDSL”) has been appointed to provide the facility for voting through remote e-voting, for participation in the EGM through VC/ OAVM and e-voting at the EGM. The procedure for voting through remote e-voting, e-voting at EGM and participating in the EGM through VC/OAVM is explained at Notes below and is also available on the website of the Company at [www.yaap.in](http://www.yaap.in).
6. Members of the Company under the category of Institutional Investors are encouraged to attend and vote at the EGM through VC/ OAVM. Institutional Investors, who are Members of the Company and Corporate Members intending to appoint an authorized representative to attend the EGM through VC/ OAVM and to vote through remote e-voting are requested to send a certified copy of the Board Resolution/ Letter of Authorisation/ Power of Attorney to the Scrutinizer of the EGM by e-mail at [scrutinizer@mgconsulting.in](mailto:scrutinizer@mgconsulting.in) with a copy marked to [investor@yaap.in](mailto:investor@yaap.in)
7. The Members attending the EGM through VC/ OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Act.
8. In case of joint holders, the member whose name appears as the first holder in the order of their names will be entitled to cast vote at the EGM.
9. Relevant documents referred to in the Notice and the Explanatory Statement pursuant to Section 102(1) of the Act shall be available electronically for inspection by the Members from the date of circulation of this Notice upto 5:00 p.m. (IST) on the last date of remote e-voting. Members seeking to inspect the aforesaid documents may send their request in writing to the Company at [investor@yaap.in](mailto:investor@yaap.in) mentioning their Folio No./DP ID and Client ID (BO ID).
10. Members who have not yet registered their e-mail addresses are requested to register the same with their respective Depository Participants (“DP”) in case the Equity Shares are held by them in dematerialised form. Members holding the shares in physical form are requested to intimate such changes to Company’s Registrar and Share Transfer Agent, MUFG Intime India Private Limited (formerly known as Link Intime

India Private Limited) at C-101, 1<sup>st</sup> Floor, 247 Park, Lal Bahadur Shastri Marg, Vikhroli (West), Mumbai - 400083 (the “RTA of the Company”) quoting their folio number.

11. Members are requested to update/ intimate changes, if any, in their name, postal address, e-mail address, telephone/mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, etc., to their DP if the Equity Shares are held by them in dematerialised form and to the RTA of the Company, quoting their folio number, if the Equity Shares are held by them in physical form by submitting Form ISR-1. The said form is available on the website of the Company at [www.yaap.in](http://www.yaap.in) and on the website of RTA at <https://web.in.mpms.mufig.com/KYC-downloads.html>
12. In accordance with the MCA Circulars and SEBI Circulars, the Notice of the EGM is being sent only through electronic mode to those Members whose e-mail addresses are registered with the Company/ RTA of the Company/ Depositories. Members may note that the Notice is available on the Company’s website [www.yaap.in](http://www.yaap.in) , websites of the Stock Exchange, i.e. National Stock Exchange of India Limited [www.nseindia.com](http://www.nseindia.com) and on the website of CDSL [www.evotingindia.com](http://www.evotingindia.com).
13. As per the provisions of Section 72 of the Act and the SEBI Circulars, the facility for making nomination is available for the Members in respect of the Equity Shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. If a member desires to opt out or cancel the earlier nomination and record a fresh nomination, he/she may submit the same in Form No. ISR-3 or SH-14, as the case may be. The said forms can be downloaded from the Company’s website [www.yaap.in](http://www.yaap.in). The Members are requested to submit the said details to their DPs in case the Equity Shares are held by them in dematerialised form and to the RTA of the Company quoting their folio number, in case the Equity Shares are held by them in physical form.
14. To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company of any change in address or demise of any Member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant, and holdings should be verified from time to time.
15. The Members may please note that SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD\_RTAMB/P/CIR/2022/8 dated January 25, 2022 has mandated the Listed Companies to issue securities in dematerialised form only while processing service requests, viz., issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/ exchange of securities certificate; endorsement; sub-division/ splitting of securities certificate; consolidation of securities certificates/ folios; transmission and transposition.  
  
Accordingly, Members are requested to make service requests by submitting a duly filled and signed Form ISR-4. The said form can be downloaded from the Company’s website [www.yaap.in](http://www.yaap.in) . It may be noted that any service request can be processed only after the folio is KYC Compliant.
16. Non-Resident Indian members are requested to inform the RTA of the Company, immediately of any change in their residential status on return to India for permanent settlement, their bank account maintained in India with complete name, branch, account type, account number and address of the bank with pin code, IFSC and MICR Code, as applicable, if such details were not furnished earlier.
17. To comply with the provisions of Section 88 of the Companies Act, 2013 read with Rule 3 of the Companies (Management and Administration) Rule 2014, the Company shall be required to update its database by incorporating some additional details of its members in its records. Members are therefore requested to kindly submit their e-mail ID and other details to their respective Depository Participant / Depository.
18. **Green Initiative:** To support the Green Initiative, members who have not registered their e-mail address are requested to register their e-mail address for receiving all communication including Annual Report, Notices, Circulars etc. from the Company electronically.

## **Instruction for e-voting and joining the EGM are as follows: -**

### **A. VOTING THROUGH ELECTRONICS MEANS: -**

- i. As you are aware, as permitted by the Ministry of Corporate Affairs (“MCA”) and the Securities and Exchange Board of India (“SEBI”), the general meetings of the companies shall be conducted as per the guidelines issued by the MCA. Accordingly, the EGM of the Company will thus be held through VC/ OAVM. Hence, Members can attend and participate in the ensuing EGM of the Company through VC/ OAVM.
- ii. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of the SEBI Listing Regulations, and MCA Circulars, the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the EGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (“CDSL”) for facilitating voting through electronic means, as the authorized e-voting agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the EGM will be provided by CDSL.
- iii. The Members can join the EGM in the VC/ OAVM mode 15 (Fifteen) minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the EGM through VC/ OAVM will be made available to 1000 (one thousand) members on first come first served basis. This will not include large shareholders (shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination, Remuneration & Compensation Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the EGM without restriction on account of first come first served basis.
- iv. The attendance of the Members attending the EGM through VC/ OAVM will be counted for the purpose of ascertaining quorum under Section 103 of the Companies Act, 2013.
- v. The voting rights of Members shall be in proportion to their shares in the paid-up share capital of the Company as on the cut-off date i.e., Monday, May 18, 2026.
- vi. Any person, who acquires shares of the Company and becomes a member of the Company, after dispatch of the Notice and holding shares as on the Cut-off-date i.e., Monday, May 18, 2026, may follow the same instructions as mentioned above for e-voting. A person who is not a member as on the Cut-off date, should treat the Notice for information purpose only.
- vii. Only those Members/ Shareholders, who will be present in the EGM through VC/ OAVM facility and have not cast their vote on the Resolutions through remote e-voting and are otherwise not barred from doing so, shall be eligible to vote through e-voting system in the EGM. Members who have already cast their votes by remote e-voting are eligible to attend the Meeting through VC/ OAVM; however, these Members are not entitled to cast their vote again during the Meeting. A Member can opt for only single mode of voting i.e. through remote e-voting or voting through VC/ OAVM mode during the EGM.
- viii. The Company has appointed CS Sandhya Malhotra, Partner of M/s. Manish Ghia & Associates, Practicing Company Secretaries (Membership No.: FCS 6715 and CP No.: 9928) as the Scrutinizer to scrutinize the process of remote e-voting and voting on the date of EGM in a fair and transparent manner. The Voting results will be declared within 2 (Two) working days from the conclusion of EGM. The results declared along with the Scrutinizer’s Report shall be uploaded on the website of the Company i.e. [www.yaap.in](http://www.yaap.in) and on the website of CDSL e-voting i.e. [www.evotingindia.com](http://www.evotingindia.com) and the same shall also be communicated to NSE, the Stock Exchange on whose SME Platform the Equity Shares of the Company are listed.
- ix. The Notice of the EGM and instructions for e-voting along with instruction for participating in the Meeting through VC/ OAVM are being sent by electronic mode to all Members whose e-mail address are registered with the Company/ RTA of the Company/ DP.

**INSTRUCTIONS FOR SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETING ARE AS UNDER:**

**Step 1:** Access through Depositories CDSL/NSDL e-voting system in case of individual shareholders holding shares in dematerialised form.

**Step 2:** Access through CDSL e-voting system in case of shareholders holding shares in physical form and non-individual shareholders in dematerialised form.

- a. The voting period begins on Wednesday, May 20, 2026 at 9:00 A.M. (IST) and ends on Sunday, May 24, 2026 at 5:00 P.M. (IST). During this period shareholders of the Company, holding shares as on the cut-off date i.e. Monday, May 18, 2026, may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- b. Shareholders who have already voted prior to the virtual meeting date would not be entitled to vote at the virtual meeting during the EGM.
- c. Pursuant to SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/ retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

**Step 1:** Access through Depositories CDSL/NSDL e-voting system in case of individual shareholders holding shares in dematerialised form.

- d. In terms of SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 on e-voting facility provided by Listed Companies, individual shareholders holding securities in dematerialised form are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-voting facility.

**Pursuant to above said SEBI Circular, Login method for e-voting and joining virtual meetings for individual shareholders holding securities in dematerialised form with CDSL/NSDL is given below:**

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	<ol style="list-style-type: none"><li>1) Users who have opted for CDSL Easy / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-voting page without any further authentication. The users to login to Easi / Easiest are requested to visit CDSL website <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on login icon &amp; My Easi New Tab.</li><li>2) After successful login the Easi / Easiest user will be able to see the e-voting option for eligible companies where the e-voting is in progress as per the information provided by Company. On clicking the e-voting option, the user will be able to see e-voting page of the e-voting service provider for casting your vote during the remote e-voting period or joining virtual meeting &amp; voting during the meeting. Additionally, the links are provided to access the system of all e-voting Service Providers, so that the user can visit the e-voting service providers' website directly.</li></ol>

	<p>3) If the user is not registered for Easi/Easiest, option to register is available at CDSL website <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on login &amp; My Easi New (Token) Tab and then click on registration option.</p> <p>4) Alternatively, the user can directly access e-voting page by providing Demat Account Number and PAN No. from a e-voting link available on <a href="http://www.cdslindia.com">www.cdslindia.com</a> home page. The system will authenticate the user by sending OTP on registered Mobile &amp; Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-voting option where the e-voting is in progress and also able to directly access the system of all e-voting Service Providers.</p>
<p>Individual Shareholders holding securities in demat mode with NSDL Depository</p>	<p>1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a> either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-voting services. Click on “Access to e-voting” under e-voting services and you will be able to see e-voting page. Click on company name or e-voting service provider name and you will be redirected to e-voting service provider website for casting your vote during the remote e-voting period or joining virtual meeting &amp; voting during the meeting.</p> <p>2) If the user is not registered for IDeAS e-Services, option to register is available at <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a> . Select “Register Online for IDeAS” Portal or click at <a href="https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp">https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp</a></p> <p>3) Visit the e-voting website of NSDL. Open web browser by typing the following URL: <a href="https://www.evoting.nsdl.com/">https://www.evoting.nsdl.com/</a> either on a Personal Computer or on a mobile. Once the home page of e-voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-voting page. Click on company name or e-voting service provider name and you will be redirected to e-voting service provider website for casting your vote during the remote e-voting period or joining virtual meeting &amp; voting during the meeting.</p> <p>4) For OTP based login you can click on <a href="https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp">https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp</a>. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting.</p>
<p>Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)</p>	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-voting facility. After Successful login, you will be able to see e-voting option. Once you click on e-voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-voting feature. Click on company name or e-voting service provider name and you will be redirected to e-voting service provider website for casting your vote during the remote e-voting period or joining virtual meeting &amp; voting during the meeting.</p>

**Important Note:** Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

**Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL**

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at <a href="mailto:helpdesk.evoting@cdslindia.com">helpdesk.evoting@cdslindia.com</a> or contact at toll free no. 1800 21 099 11
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at <a href="mailto:evoting@nsdl.co.in">evoting@nsdl.co.in</a> or call at : 022 - 4886 7000 and 022 - 2499 7000

**Step 2:** Access through CDSL e-voting system in case of shareholders holding shares in physical form and non-individual shareholders in dematerialised form.

e. Login method for e-voting and joining virtual meetings for **shareholders who are holding shares in physical mode and shareholders other than individual holding in dematerialised form.**

1. The shareholders should log on to the e-voting website [www.evotingindia.com](http://www.evotingindia.com)
2. Click on “Shareholders” module.
3. Now enter your User ID
  - a. For CDSL: 16 digits beneficiary ID,
  - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
  - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
4. Next enter the Image Verification as displayed and Click on Login.
5. If you are holding shares in demat form and had logged on to [www.evotingindia.com](http://www.evotingindia.com) and voted on an earlier e-voting of any company, then your existing password is to be used.
6. If you are a first-time user follow the steps given below:

Particulars	For shareholders who are holding shares in physical mode and other than individual shareholders holding shares in Demat.
PAN	<ul style="list-style-type: none"> <li>• Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders (i.e. shareholders holding shares in dematerialised form) as well as shareholders holding shares in physical form)</li> <li>• Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.</li> </ul>
Dividend Bank Details OR Date of Birth (DOB)	<ul style="list-style-type: none"> <li>• Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login.</li> <li>• If both the details are not recorded with the Depository or Company, please enter the member id / folio number in the Dividend Bank details field.</li> </ul>

- f. After entering these details appropriately, click on “SUBMIT” tab.
- g. Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

- h. For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- i. Click on the EVSN of YAAP Digital Limited on which you choose to vote. The EVSN of the Company is 260501001.
- j. On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution, and option NO implies that you dissent to the Resolution.
- k. Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.
- l. After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.
- m. Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.
- n. You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.
- o. If a demat account holder has forgotten the login password then enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- p. There is also an optional provision to upload Board Resolution/Power of Attorney, which will be made available to scrutinizer for verification.
- q. Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.
  - Non-individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to [www.evotingindia.com](http://www.evotingindia.com) and register themselves in the “Corporates” module.
  - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com)
  - After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
  - The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
  - It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
  - Alternatively, Non-Individual shareholders are required to mandatorily send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz [scrutinizer@mgconsulting.in](mailto:scrutinizer@mgconsulting.in) and [investor@yaap.in](mailto:investor@yaap.in) respectively, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

**INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE EGM THROUGH VC/ OAVM & E-VOTING AT THE EGM ARE AS UNDER:**

- The procedure for attending meeting & e-voting on the day of the EGM is same as the instructions mentioned above for e-voting.
- The link for VC/ OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.

- Shareholders who have voted through Remote e-voting will be eligible to attend the meeting. However, they will not be eligible to vote at the EGM.
- Shareholders are encouraged to join the Meeting through Laptops/ iPads for better experience.
- Further, shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
- Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
- Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least 5 (five) days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at [investor@yaap.in](mailto:investor@yaap.in). The shareholders who do not wish to speak during the EGM but have queries may send their queries in advance 5 (five) days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at [investor@yaap.in](mailto:investor@yaap.in). These queries will be replied to by the Company suitably by email.
- Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the EGM.
- Only those shareholders, who are present in the EGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the EGM.
- If any Votes are cast by the shareholders through the e-voting available during the EGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting at the meeting is available only to the shareholders attending the meeting.

**PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/ MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES:**

- For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by e-mail to the Company/RTA of the Company at their designated e-mail ID.
- For Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP).
- **For Individual demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.**

If you have any queries or issues regarding attending EGM & e-voting from the CDSL e-voting System, you can write an email to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com) or contact at toll free no. 1800 21 09911.

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, Central Depository Services (India) Limited, A Wing, 25<sup>th</sup> Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com) or call toll free no. 1800 21 09911.

## **EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013**

### **ITEM NO. 1:**

As required under Section 102(1) of the Companies Act, 2013, as amended (**the “Act”**), the following statements sets out all the material facts relating to the special business mentioned under Item No. 01 of this Notice of the Extra-Ordinary General Meeting (“EGM”).

The Board of Directors of the Company at their meeting held on June 04, 2025 and March 17, 2026, approved the acquisition of 100% of the paid-up equity share capital, i.e., 798 equity shares of INR 100 each, of Gozooop Online Private Limited (“**Gozooop”/ “Target Company”**) in tranches, from its existing shareholders for cash and other than cash (swap) consideration. Accordingly, the Company has entered into the Share Purchase Cum Shareholders’ Agreement (“SPSHA”) on March 30, 2026 with Gozooop and Mr. Inayat Naqvi, Mr. Dushyant Bhatia, Mr. Rohan Bhansali, Ms. Rupa Bhansali, Mr. Ahmed Aftab Naqvi, M/s. Gozooop Star LLP, the existing shareholders of Gozooop.

Pursuant to the aforesaid approval of the Board of Directors and subject to shareholders’ and regulatory approvals, as well as the satisfaction of the terms and conditions of the SPSHA, with respect to tranche 1, the Company proposes to issue up to 4,43,103 (Four Lakhs Forty Three Thousand One Hundred and Three) fully paid-up equity shares of face value of INR 10/- (Indian Rupees Ten Only) each at a price of NR 172.89/- (Indian Rupees One Hundred Seventy Two and Eighty Nine Paise Only) (including premium of INR 162.89/-) per Equity Share, on a preferential basis, to discharge the balance purchase consideration of INR 7.66 crores, payable to the Mr. Ahmed Naqvi, Mr. Rohan Bhansali and Ms. Rupa Bhansali, (**collectively, the “Proposed Allottees”**), towards the acquisition of 64 (Sixty four) fully paid-up Equity Shares of INR 100/- each (“**Sale Shares”**) representing 8.02% of the equity share capital of Gozooop, pursuant to a share swap, in accordance with the Act and the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (“**SEBI ICDR Regulations”**), as amended, and other applicable laws.

The issue and allotment of equity shares to the Proposed Allottees shall be subject to receipt of necessary approvals from the statutory authorities, the Stock Exchanges, Depositories, etc. Members may also note that details of the aforesaid acquisition of Gozooop have been disclosed in the Company’s Initial Public Offering (IPO) Prospectus dated March 02, 2026 and the Company has been listed on NSE Emerge with effect from March 05, 2026. Also, the present authorised share capital of the Company is sufficient to accommodate the proposed issue and allotment of equity shares.

As per Section 62 read with Section 42, Section 23 and other applicable provisions, if any, of the Act and the Rules made thereunder, and in accordance with the provisions of Chapter V of the SEBI ICDR Regulations as amended, approval of shareholders by way of special resolution is required for allotment of Equity Shares on preferential allotment / private placement basis.

Therefore, the consent of the members is being sought by way of a special resolution to issue Equity Shares to the Proposed Allottees in accordance with the provisions of the Act, SEBI ICDR Regulations, as amended, and other applicable laws.

Necessary information / disclosures in respect of the proposed Preferential Issue in terms of Act and rules made thereunder and Chapter V of the SEBI ICDR Regulations and other applicable laws are as provided herein below:

#### **1. Object(s) of the Preferential Issue:**

The object of the proposed issue and allotment of upto 4,43,103 (Four Lakhs Forty Three Thousand One Hundred and Three) fully paid up equity shares of INR 10/- (Indian Rupees Ten Only) each of the Company to the Proposed Allottees is to discharge the Tranche 1, balance consideration of INR 7.66 crores, payable to the Proposed Allottees, for the acquisition of Sale Shares in the Target Company, pursuant to a share swap, in accordance with the SEBI ICDR Regulations.

#### **2. Maximum Number of Equity Shares to be offered:**

The Company proposes to offer, issue and allot in aggregate up to 4,43,103 (Four Lakhs Forty Three Thousand One Hundred and Three) fully paid-up equity shares of face value of INR 10/- (Indian Rupees Ten only) each at a price of INR 172.89/- (Indian Rupees One Hundred Seventy Two and Eighty Nine Paise Only) (including premium of INR 162.89/-) per Equity Share.

**3. Amount which the Company intends to raise by way of such securities/Size of the preferential issue:**

The equity shares are being allotted for consideration other than cash, to discharge the purchase consideration payable for the acquisition of the Sale Shares as mentioned above, pursuant to a share swap, in accordance with the SEBI ICDR Regulations.

**4. Issue Price:**

The Company proposes to offer, issue and allot upto 4,43,103 (Four Lakhs Forty Three Thousand One Hundred and Three) fully paid-up equity shares of face value of INR 10/- (Indian Rupees Ten Only) each at a price of INR 172.89/- (Indian Rupees One Hundred Seventy Two and Eighty Nine Paise Only) (including premium of INR 162.89/-) per Equity Share which is not less than the price determined in accordance with Chapter V of SEBI ICDR Regulations. Please refer to Point No. 6 below for the basis of determining the price of the Preferential Issue.

**5. Relevant Date:**

The “Relevant Date” as per Chapter V of the SEBI ICDR Regulations for the determination of the floor price for equity shares to be issued is Friday, April 24, 2026 i.e., being the working day immediately preceding the date that is 30 days prior to the date of the EGM i.e. Monday, May 25, 2026.

**6. Basis on which the price has been arrived at:**

The Equity Shares of the Company are listed on SME Platform of NSE (“NSE Emerge”). In terms of SEBI ICDR, as the equity shares of the Company are listed on NSE Emerge for a period of less than 90 trading days as on the relevant date, the price per Share has been arrived at in accordance with the pricing guidelines prescribed under Regulation 164 (2) of Chapter V of the SEBI ICDR Regulations, which shall not be less than the higher of the following:

- a. the price at which equity shares were issued by the Company in its initial public offer i.e. INR 145/- per equity share; OR
- b. the average of the volume weighted average prices of the related equity shares quoted on the recognised stock exchange during the period the equity shares have been listed preceding the relevant date i.e INR 142.91/- per equity share; OR
- c. the average of the 10 trading days volume weighted average prices of the related equity shares quoted on a recognised stock exchange during the two weeks preceding the relevant date i.e INR 172.89/- per equity share; OR
- d. Floor price determined in accordance with the provisions of the Articles of Association of the Company-

This is not applicable as the Articles of Association of the Company do not provide for any method of determination for valuation of shares for determination of floor price of shares issued by way of preferential allotment.

Further, in this regard, and in accordance with Regulation 163(3) and other applicable provisions of the SEBI ICDR Regulations, the Company has obtained a valuation report from M/s. SPA Valuation Advisors Private Limited, the Independent Registered Valuer (IBBI/RV-E/05/2021/148) having address at 25, C - Block, Community Centre, Janak Puri, New Delhi - 110 058 (“Valuation Report”) and the price determined by such independent registered valuer in the valuation report is INR 172.89/- (Indian Rupees One Hundred Seventy Two and Eighty Nine Paise Only) per Equity Share. The Valuation Report is available on the website of the Company, at the following link [www.yaap.in](http://www.yaap.in);

The certificate dated April 30, 2026 issued by M/s. Manish Ghia & Associates, Company Secretaries, certifying compliance of the Issue Price for the proposed Preferential Issue of the Company with the pricing formula prescribed under Chapter V of SEBI ICDR Regulations, will be made available for

inspection by the Members during the Meeting and is also available on the Company's website and is accessible at link [www.yaap.in](http://www.yaap.in).

The Issue Price of INR 172.89/- (Indian Rupees One Hundred Seventy-Two and Eighty-Nine Paise Only) per Equity Share is not less than the floor price determined in accordance with Chapter V of SEBI ICDR Regulations.

Further, as the equity shares of the Company are listed on NSE Emerge for a period of less than 90 trading days as on the relevant date and the issue price of the equity shares is determined in terms of Regulation 164 (2) of SEBI ICDR Regulations, accordingly, the Company shall recompute the issue price upon completion of 90 trading days from the date of listing on NSE Emerge, with reference to the 90 trading days volume weighted average prices of the related equity shares quoted on NSE Emerge during these 90 trading days.

In the event that the recomputed price is higher than the issue price paid at the time of allotment, the difference shall be paid by the allottees to the Company in accordance with the provisions of the SEBI ICDR Regulations.

**7. Intention of the Promoters/ Promoter Group, Directors, Key Managerial Personnel or Senior Management to subscribe to the preferential issue:**

None of the Promoters /Promoter Group/ Directors, Key Managerial Personnel or Senior Management of the Company intend to subscribe the Equity Shares pursuant to the aforementioned preferential issue and no contribution is being made by the promoters or directors either as part of the offer or separately in furtherance of the objects.

**8. Class or Classes of persons to whom the allotment is proposed to be made:**

The Equity Shares shall be issued and allotted to the investors as detailed herein below. The Company has obtained the Permanent Account Number ("PAN") of all the Proposed Allottees:

<b>Sr. No</b>	<b>Name of Proposed Allottees</b>	<b>Category of the Investor</b>	<b>Maximum Number of Equity Shares to be issued and allotted</b>	<b>Amount (in INR)</b>
1.	Ahmed Naqvi	Individual (Non-Promoter)	2,21,552	3,83,04,125.28
2.	Rohan Bhansali	Individual (Non-Promoter)	1,18,304	2,04,53,578.56
3.	Rupa Bhansali	Individual (Non-Promoter)	1,03,247	1,78,50,373.83
<b>Total</b>			<b>4,43,103</b>	<b>7,66,08,077.67</b>

**9. Proposed time frame within which the preferential issue shall be completed:**

Pursuant to the requirements of the SEBI ICDR Regulations, the Company shall complete the allotment of Equity Shares to the Proposed Allottees on or before the expiry of 15 (fifteen) days from the date of passing of the Special Resolution by the members of the Company.

It may be noted that in case the allotment requires any approval from the regulatory authority(ies) or the Central Government (including but not limited to the in-principle approval of the stock exchange), the allotment shall be completed within 15 days (Fifteen days) from the date of receipt of such approval(s) or permission(s) or such other period as specified by the regulatory authority(ies) or the Stock Exchange.

**10. Shareholding Pattern of the Company before and after the Preferential Issue:**

The pre-issue shareholding pattern as on Wednesday, April 29, 2026 and the post-issue shareholding pattern (considering full allotment of shares on preferential basis) is provided below:

Sr. No	Category of shareholders	Pre- Issue Shareholding (As on April 29, 2026)		Post-Issue Shareholding	
		No. of Shares held	% of Total Shareholding	Post- Issue Shareholding	% of Total Shareholding
<b>A.</b>	<b>Promoter and Promoter Group</b>				
<b>1</b>	<b>Indian</b>	0	0	0	0
(a)	Individuals/Hindu undivided Family	12355191	59.02	12355191	57.80
(b)	Body Corporate	0	0.00	0	0.00
<b>Total Shareholding of Promoter and Promoter Group (A)</b>		<b>12355191</b>	<b>59.02</b>	<b>12355191</b>	<b>57.80</b>
<b>B</b>	<b>Non-Promoter Holding</b>	0	0	0	0.00
<b>1</b>	<b>Institutions (Domestic)</b>	0	0	0	0.00
(a)	Mutual Funds	0	0	0	0.00
(b)	Venture Capital Funds	0	0	0	0.00
(c)	Alternate Investment Funds	1687400	8.06	1687400	7.89
(d)	Bank	0	0	0	0.00
(e)	Insurance Companies	0	0	0	0.00
(f)	Provident Funds/ Pension Funds	0	0	0	0.00
(g)	Asset Reconstruction Companies	0	0	0	0.00
(h)	Sovereign Wealth Funds	0	0	0	0.00
(i)	NBFCs registered with RBI	303000	1.45	303000	1.42
(j)	Other Financial Institutions	0	0	0	0.00
<b>Sub-Total (B)(1)</b>		<b>1990400</b>	<b>9.51</b>	<b>1990400</b>	<b>9.31</b>
<b>2</b>	<b>Institutions (Foreign)</b>	0	0	0	0.00
(a)	Foreign Direct Investment	0	0	0	0.00
(b)	Foreign Venture Capital Investors	0	0	0	0.00
(c)	Sovereign Wealth Funds	0	0	0	0.00
(d)	Foreign Portfolio Investors Category I	1930000	9.22	1930000	9.03
(e)	Foreign Portfolio Investors Category II	0	0	0	0.00
(f)	Overseas Depositories(holding DRs) (balancing figure)	0	0	0	0.00
<b>Sub-Total (B)(2)</b>		<b>1930000</b>	<b>9.22</b>	<b>1930000</b>	<b>9.03</b>
<b>3</b>	<b>Central Government/ State Government(s)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
(a)	Central Government / President of India	0	0	0	0.00
(b)	State Government / Governor	0	0	0	0.00
(C)	Shareholding by Companies or Bodies Corporate where Central / State Government is a promoter	0	0	0	0.00
<b>Sub-Total (B)(3)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
<b>4</b>	<b>Non-institutions</b>		0	0	0.00

(a)	Associate companies / Subsidiaries	0	0	0	0.00
(b)	Directors and their relatives (excluding Independent Directors and nominee Directors)	0	0	0	0.00
(c)	Key Managerial Personnel	0	0	0	0.00
(d)	Relatives of promoters (other than 'immediate relatives' of promoters disclosed under 'Promoter and Promoter Group' category)	0	0	0	0.00
(e)	Trusts where any person belonging to 'Promoter and Promoter Group' category is 'trustee', 'beneficiary', or 'author of the trust'	0	0	0	0.00
(f)	Investor Education and Protection Fund (IEPF)	0	0	0	0.00
(g)	i. Resident Individual holding nominal share capital up to Rs. 2 lakhs.	748000	3.57	748000	3.50
(h)	ii. Resident individual holding nominal share capital in excess of Rs. 2 lakhs.	2341009	11.18	2784112	13.02
(i)	Non Resident Indians (NRIs)	19000	0.09	19000	0.09
(j)	Foreign Nationals	0	0.00	0	0.00
(k)	Foreign Companies	0	0.00	0	0.00
(l)	Bodies Corporate	1362400	6.51	1362400	6.37
(m)	Any Other (Specify)	187000	0.89	187000	0.87
(i)	Hindu Undivided Family	159000	0.76	159000	0.74
(ii)	Clearing Member	28000	0.13	28000	0.13
Sub-Total (B)(4)		<b>4657409</b>	<b>22.25</b>	<b>5100512</b>	<b>23.86</b>
<b>Total Public Shareholding (B)=(B)(1)+(B)(2)+(B)(3)+(B)(4)</b>		<b>8577809</b>	<b>40.98</b>	<b>9020912</b>	<b>42.20</b>
<b>Total (A+B)</b>		<b>20933000</b>	<b>100.00</b>	<b>21376103</b>	<b>100.00</b>

#### 11. Lock-in Period:

The proposed allotment of equity shares shall be subject to lock-in as per the requirement of Chapter V of SEBI ICDR Regulations.

#### 12. Identity of the natural persons who are the ultimate beneficial owners of equity shares proposed to be allotted and/or who ultimately control the proposed allottees:

The names of the Proposed Allottees and the identity of the natural persons who are ultimate beneficial owners of the Equity Shares proposed to be allotted and/or who ultimately control the proposed allottees, the percentage of post Preferential Issue capital that may be held by them and change in control, if any, in the Company consequent to the Preferential Issue are provided herein below:

Name of the Proposed Allottees	Category	Name of the natural persons, who are the ultimate beneficial owners	Pre-Preferential Allotment		Number of shares proposed to be issued	Post-Preferential Allotment	
			No. of Shares	% of voting rights		No. of Shares	% of voting rights
Ahmed Naqvi	Individual	NA	-	-	2,21,552	2,21,552	1.04%
Rohan Bhansali	Individual	NA	-	-	1,18,304	1,18,304	0.55%
Rupa Bhansali	Individual	NA	-	-	1,03,247	1,03,247	0.48%

**13. Certificate from Practicing Company Secretary:**

The Certificate issued by Manish Ghia & Associates., Company Secretaries, certifying that the preferential issue is being made in accordance with the requirements contained in the SEBI ICDR Regulations and the same will be made available for inspection by the members during the Meeting and will also be made available on the Company's website and will be accessible at [www.yaap.in](http://www.yaap.in)

**14. Change in control, if any, in the Company that would occur consequent to the preferential issue:**

There will be no change in control of the Company consequent to the preferential issue.

**15. The number of persons to whom allotment on preferential basis have already been made during the year, in terms of number of securities as well as price:**

The Company has not made any preferential allotments during the year.

**16. The Current and Proposed Status of the Allottee(s) post the preferential issues namely promoter or non-promoter:**

The proposed allottees are not promoters or members of the promoter group of the Company. Such status shall remain the same post the Preferential Issue.

**17. Justification for the allotment proposed to be made for consideration other than cash together with the valuation report of the registered valuer:**

The Company proposes to discharge the non-cash consideration payable to the Proposed Allottees for the acquisition of the Sale Shares of the Target Company by issuance of its Equity Shares pursuant to a share swap, in accordance with the SEBI ICDR Regulations and other applicable laws. As per Regulation 163(3) of the SEBI ICDR Regulations, a valuation report is required to be undertaken by an Independent Registered Valuer where securities are issued on a preferential basis for consideration other than cash.

The valuation of the Sale Shares of Gozoop and price of the Equity Shares has been arrived based on Valuation Report dated April 30, 2026 issued by M/s. SPA Valuation Advisors Private Limited, the Independent Registered Valuer (IBBI/RV-E/05/2021/148) having address at 25, C - Block, Community Centre, Janak Puri, New Delhi - 110 058 and approval of the Purchase Consideration by the Board of Directors, in accordance with SPSHA dated March 30, 2026.

The Company has also considered the fair equity share swap ratio set out in the Valuation Report obtained from M/s. SPA Valuation Advisors Private Limited, the Independent Registered Valuer (IBBI/RV-E/05/2021/148), for the purpose of determination of the number of equity shares to be issued to the Proposed Allottees, for consideration other than cash (after making such necessary adjustments as may be required on account of rounding off), which will be available for member inspection on the Company's website at [www.yaap.in](http://www.yaap.in) and at the Registered Office.

**18. Particulars of the issue including the material terms of issue, date of passing Board Resolution, kind of securities offered, etc:**

Details of the securities to be issued, price of securities, date of approval by the Board in relation to the preferential allotment, and details of the Proposed Allottees are mentioned in the resolutions set out at Item No. 01 and the previous and the forthcoming paragraphs. The Equity Shares allotted shall be fully paid up and listed on the NSE Emerge and shall rank *pari passu* with the existing equity shares of the Company in all aspects from the date of allotment (including with respect to entitlement to dividend and voting powers, other than statutory lock-in under the SEBI ICDR Regulations), in accordance with applicable law, and shall be subject to the requirements of all applicable laws and to the provisions of the Memorandum of Association and Articles of Association of the Company.

**19. Listing:**

The Company shall make an application to the NSE Emerge, on which the existing Equity Shares are listed, for listing of the aforementioned Shares.

The above shares, once allotted, shall rank *pari-passu* with the existing Equity Shares of the Company in all respects, including dividends.

**20. Principle terms of assets charged as securities:**

Not applicable

**21. Other Disclosures:**

- a. The Proposed Allottees have confirmed that they have not sold any Equity Shares during the period from the date of listing of the Company, i.e., March 05, 2026, up to the Relevant Date. Further, the proposed allottees have not dealt in equity shares of the Company at any point of time.
- b. The Company is in compliance with the conditions for continuous listing and is eligible to make the preferential issue under Chapter V of the SEBI ICDR Regulations.
- c. The Company does not have any outstanding dues to the SEBI, the Stock Exchange or the Depositories.
- d. Neither the Company nor any of its Directors or Promoters are categorized as wilful defaulter(s) by any bank or financial institution or consortium thereof, in accordance with the guidelines on wilful defaulter(s) issued by the Reserve Bank of India. Consequently, the disclosures required under Regulation 163 of the SEBI ICDR Regulations are not applicable.
- e. Neither the Company nor any of its Directors or Promoters are a wilful defaulter or fraudulent borrower as defined under the SEBI ICDR Regulations.
- f. Neither the Company nor any of its Directors and Promoters are a fugitive economic offender as defined under the SEBI ICDR Regulations.
- g. The Company shall re-compute the issue price of the Equity Shares in terms of the provisions of the SEBI ICDR Regulations.

Since the Equity Shares are listed on NSE Emerge for a period of less than 90 trading days prior to the Relevant Date, the Company shall undertake such re-computation of the issue price in accordance with the provisions of the SEBI ICDR Regulations.

In the event that the recomputed price is higher than the issue price paid at the time of allotment, the difference shall be paid by the allottees to the Company in accordance with the provisions of the SEBI ICDR Regulations.

In the event the amount payable on account of such re-computation of the issue price is not paid by the Proposed Allottees within the time stipulated in the SEBI ICDR Regulations, the Equity Shares allotted pursuant to this resolution shall continue to be locked- in till such amount is paid by the Proposed Allottees.

In terms of Sections 23, 42 and 62(1)(c) of the Companies Act, 2013, approval of the Members by way of a Special Resolution is required to issue the Equity Shares through a Preferential Issue, on private placement basis. The Board accordingly recommends the Special Resolution as set out in Item No. 01 of this Notice for approval of the Members.

None of the Directors or Key Managerial Personnel or their immediate relatives, are in any way, concerned or interested, financially or otherwise, in the above resolution as set out at Item No. 01 of this Notice, except to the extent to their shareholding in the Company.

**ITEM NO. 2:**

The Company proposes to enter into arrangements with its subsidiary, Gozoop Online Private Limited, in connection with its business and financial requirements. These transactions, inter alia, include rendering or availing of services related Digital Marketing and ancillary from the said subsidiary and/or obtaining an inter-corporate loan, as may be required from time to time, on mutually agreed terms and conditions.

- a) The service rendered or availed from the subsidiary is aligned to the main business of the Company and that the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT.
- b) The Audit Committee has reviewed the certificates provided by the Managing Director of the Listed Entity as required under the RPT Industry Standards.
- c) The material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval.
- d) Web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, - **Not Applicable.**

The applicable provisions of Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) and Section 188 of the Companies Act, 2013 (“the Act”) read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014, as amended, mandates prior approval of shareholders of a listed entity by means of an Ordinary Resolution for all Material Related Party transactions, even if such transactions are in the ordinary course of business of the Company and at an arm’s length basis. A transaction with a related party shall be considered material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, exceed the materiality thresholds prescribed under SEBI Listing Regulations.

Accordingly, in terms of Section 188 of the Companies Act, 2013 and Regulation 23 of the SEBI Listing Regulations, the proposed transactions require approval of the Members by way of an Ordinary Resolution. All related party transactions of the Company with its subsidiary are carried out at arm’s length and in the ordinary course of business.

The Audit Committee, at its meeting held on April 30, 2026, reviewed and approved the transactions subject to the approval of the shareholders as placed before the committee along with the Minimum information on Industry Standards for related party transactions.

Accordingly, the Board of Directors, at its meeting held on April 30, 2026, subsequently reviewed and accorded its approval to the said transactions, based on the recommendations of the Audit Committee subject to the approval of the shareholders and in compliance with the applicable provisions of the Companies Act and SEBI LODR.

**Minimum Information to be provided to the shareholders for approval of Material RPTs:**

In terms of SEBI Circular dated October 13, 2025 on Industry Standards on “Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions” (“RPT Industry Standards”), the explanatory statement contained in this Notice provides the required information:

**Pursuant to the SEBI Circular dated October 13, 2025, the Minimum Information relating to the proposed related party transaction(s) is provided as under:**

**A(1) Basic details of the related party:**

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Gozoop Online Private Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Digital Marketing and Ancillary

**A(2) Relationship and ownership of the related party:**

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Yaap is holding Company of the related party holding 60.15 % of total paid up capital of the Company.
	<ul style="list-style-type: none"> <li>Shareholding of the listed entity/subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.</li> </ul>	60.15% of total paid up share capital
	<ul style="list-style-type: none"> <li>Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).</li> </ul>	Not Applicable
	<ul style="list-style-type: none"> <li>Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).</li> </ul> <p><b>Explanation:</b> Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.</p>	Nil

**A(3) Details of previous transactions with the related Party**

S. No.	Particulars of the information	Information provided by the management				
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	The Gozoop Online Private Limited become subsidiary of the Company on March 30, 2026, and the transaction was carried out before it became the Subsidiary.				
	<table border="1"> <thead> <tr> <th>S. No.</th> <th>Nature of Transactions</th> <th>FY 2025-2026 (INR)</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Availing and rendering of Services</td> <td>Upto 2 Crs</td> </tr> </tbody> </table> <p><b>Explanation:</b> Details need to be disclosed separately for listed entity and its subsidiary.</p>		S. No.	Nature of Transactions	FY 2025-2026 (INR)	1.
S. No.	Nature of Transactions	FY 2025-2026 (INR)				
1.	Availing and rendering of Services	Upto 2 Crs				

2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Upto 3 Lacs
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	Not Applicable

**A(4) Amount of the proposed transaction(s)**

S. No.	Particulars of the information	Information provided by the management								
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Upto INR 25 Crs								
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes								
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	Exceeding 15%								
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	Exceeding 50%								
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	Exceeding 10 %								
6.	<p>Financial performance of the related party for the preceding financial year:</p> <table border="1" data-bbox="400 1715 935 1962"> <thead> <tr> <th>Particulars</th> <th>FY 2024-25 (INR)</th> </tr> </thead> <tbody> <tr> <td>Turnover</td> <td>61,32,30,633</td> </tr> <tr> <td>Profit After Tax</td> <td>5,86,26,510</td> </tr> <tr> <td>Net worth</td> <td>20,03,93,535</td> </tr> </tbody> </table> <p><b>Explanations:</b> The above information is to be given on standalone basis. If standalone is not</p>	Particulars	FY 2024-25 (INR)	Turnover	61,32,30,633	Profit After Tax	5,86,26,510	Net worth	20,03,93,535	As per the Financials of FY 2024-2025 of Gozooop Online Private Limited
Particulars	FY 2024-25 (INR)									
Turnover	61,32,30,633									
Profit After Tax	5,86,26,510									
Net worth	20,03,93,535									

	available, provide on consolidated basis.	
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**A(5) Basic details of the proposed transaction**

<b>S. No.</b>	<b>Particulars of the information</b>	<b>Information provided by the management</b>
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Availing and Rendering of Services, Inter-corporate Loan
2.	Details of each type of the proposed transaction	Availing and Rendering of Services and Inter-corporate Loan upto 25 Crores
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	One year
4.	Whether omnibus approval is being sought?	Yes
5.	Value of the proposed transaction during a financial year.  If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Up to 25 Crs during the FY 2026-2027
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	It is in the line of main business activities of both the related parties.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.  Explanation: Indirect interest shall mean interest held through any person over which an individual has control.	promoters/ director(s) / key managerial personnel are interested in the capacity of their roles in the company. No Personal interest is involved in the proposed transaction.  There is no indirect interest of any promoter(s)/ director(s) / key managerial personnel.
	a. Name of the director / KMP	-
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	-
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable

9.	Other information relevant for decision making.	Not Applicable
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**B(1). Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances**

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	Not Applicable. The transaction is in normal course of business
2.	Basis of determination of price.	At Arm's Length
3.	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable
	a. Amount of Trade advance	-
	b. Tenure	-
	c. Whether same is self-liquidating?	-

**B(2) Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary**

S. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction.  Note: This item of disclosure is not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Working Capital
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following:  Note: This item of disclosure is not applicable to listed banks/NBFCs/insurance companies/ housing finance companies.	Not Applicable
	a. Nature of indebtedness	-
	b. Total cost of borrowing	-
	c. Tenure	-
	d. Other details	-
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.  Note:	At a rate of interest lower than the prevailing yield of one year, three-year, five year or ten-year Government Security closest to the tenor of the loan.

	(1) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies. (2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.	
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	As mutually decided between the parties.
5.	Maturity / due date	As mutually decided between the parties.
6.	Repayment schedule & terms	As mutually decided between the parties.
7.	Whether secured or unsecured?	-Unsecured
8.	If secured, the nature of security & security coverage ratio	Not Applicable
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	Working Capital

**B(3) Disclosure only in case of transactions relating to investment made by the listed entity or its subsidiary**

S. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction.  Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.	Not Applicable
2.	Where any financial indebtedness is incurred to make investment, specify the following:  Note: This item of disclosure is not applicable to listed banks/NBFCs/insurance companies/housing finance companies.	Not Applicable
	a. Nature of indebtedness	-
	b. Total cost of borrowing	-
	c. Tenure	-
	d. Other details	-
3.	Purpose for which funds shall be utilized by the investee company.	Not Applicable
4.	Material terms of the proposed transaction	Not Applicable

**B(4) Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary**

S. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	Not Applicable
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	At a rate of interest lower than the prevailing yield of one year, three-year, five year or ten-year Government Security closest to the tenor of the loan.
3.	Cost of borrowing  Note: This shall include all costs associated with the borrowing	Rate of Interest to be paid as per mutual agreement between the party
4.	Maturity / due date	As mutually decided between the parties.
5.	Repayment schedule & terms	As mutually decided between the parties.
6.	Whether secured or unsecured	Unsecured
7.	If secured, the nature of security & security coverage ratio	Not Applicable
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	Working Capital

**C(1) Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary**

S. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party  Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any	Not Applicable
2.	Default on borrowings, <b>if any</b> , over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default.  Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.  <b>In addition, state the following:</b> a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; b) Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting; c) Whether the related party is undergoing or facing any application for	Not Applicable

	<p>commencement of an insolvency resolution process or liquidation;</p> <p>d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.</p> <p>Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.</p>	
	FY 20xx-20xx	-
	FY 20xx-20xx	-
	FY 20xx-20xx	-

**C(2) Disclosure only in case of transactions relating to any investment made by the listed entity or its subsidiary**

<b>S. No.</b>	<b>Particulars of the information</b>	<b>Information provided by the management</b>
<b>1.</b>	<p>Latest credit rating of the related party</p> <p>Note:</p> <p>a. Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any.</p> <p>b. This shall be applicable in case of investment in debt securities.</p>	Not Applicable
<b>2.</b>	Whether any regulatory approval is required. If yes, whether the same has been obtained.	Not Applicable
	<p><b>In addition, state the following:</b></p> <p>a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;</p> <p>b) Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting;</p> <p>c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;</p> <p>d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.</p> <p>Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.</p>	Not Applicable
	FY 20xx-20xx	-
	FY 20xx-20xx	-
	FY 20xx-20xx	-

**C (3). Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary**

S. No.	Particulars of the information	Information provided by the management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements  Note: This shall not be applicable to listed banks/NBFC/insurance companies/housing finance companies.	The transaction is proposed to be entered into during the financial year, and prior approval is sought for the same.
	a. Before transaction	Not Applicable
	b. After transaction	Not Applicable
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements  Note: This shall not be applicable to listed banks/NBFC/insurance companies/ housing finance companies.	The said ratio is basis of audited financials for financial year ended March 31, 2025. Further, for after transaction Ratio, the effect is calculated to the extent of addition of proposed borrowings from related party.
	a. Before transaction	0.73
	b. After transaction	0.40

As per the SEBI Listing Regulations, all related parties of the Company, whether or not a party to the proposed transaction(s), shall abstain from voting on the said resolution.

With the approval of the Audit Committee the board recommends passing the Ordinary Resolutions as set out in Item no. 2 of this Notice, for approval by the Members of the Company.

None of the other Directors, Key Managerial Personnel of the Company and their respective relatives, are in any way, concerned or interested, financially or otherwise, except to the extent of their shareholding in the Company, if any, in the proposed resolution, as set out in Item no. 2 of this Notice.

### **ITEM NO. 3:**

The Company proposes to enter into arrangements with its step-down subsidiary, Yaap Digital FZ LLC, in connection with its business requirements. These transactions, inter alia, include rendering and availing of services related to Digital Marketing and Ancillary, as may be required from time to time, on mutually agreed terms and conditions.

- a) The service rendered or availed from the step-down subsidiary is aligned to the main business of the Company and the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT.
- b) The Audit Committee has reviewed the certificates provided by the Managing Director of the Listed Entity as required under the RPT Industry Standards.
- c) The material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval.
- d) Web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, - **Not Applicable.**

The applicable provisions of Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) and Section 188 of the Companies Act, 2013 (“the Act”) read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014, as amended, mandates prior approval of shareholders of a listed entity by means of an Ordinary Resolution for all Material Related Party transactions, even if such transactions are in the ordinary course of business of the Company and at an arm’s length basis. A transaction with a related party shall be considered material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, exceed the materiality thresholds prescribed under SEBI Listing Regulations.

Accordingly, in terms of Section 188 of the Companies Act, 2013 and Regulation 23 of the SEBI Listing Regulations, the proposed transactions require approval of the Members by way of an Ordinary Resolution. All related party transactions of the Company with its subsidiary are carried out at arm’s length and in the ordinary course of business.

The Audit Committee, at its meeting held on April 30, 2026, reviewed and approved the transactions subject to the approval of the shareholders as placed before the committee along with the Minimum information on Industry Standards for related party transactions.

Accordingly, the Board of Directors, at its meeting held on April 30, 2026, subsequently reviewed and accorded its approval to the said transactions, based on the recommendations of the Audit Committee subject to the approval of the shareholders and in compliance with the applicable provisions of the Companies Act and SEBI LODR.

**Minimum Information to be provided to the shareholders for approval of Material RPTs:**

In terms of SEBI Circular dated October 13, 2025 on Industry Standards on “Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions” (“RPT Industry Standards”), the explanatory statement contained in this Notice provides the required information:

**Pursuant to the SEBI Circular dated October 13, 2025, the Minimum Information relating to the proposed related party transaction(s) is provided as under:**

**A(1) Basic details of the related party:**

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Yaap Digital FZ LLC
2.	Country of incorporation of the related party	UAE
3.	Nature of business of the related party	Digital Marketing & Ancillary

**A(2) Relationship and ownership of the related party:**

S. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Yaap Digital FZ LLC is Step down Subsidiary. The Holding company of Yaap Digital FZ LLC i.e. Yaap Digital FZE is Wholly Owned Subsidiary of the Company.
	<ul style="list-style-type: none"> <li>Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.</li> </ul>	Nil

	<ul style="list-style-type: none"> <li>Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/subsidiary (in case of transaction involving the subsidiary).</li> </ul>	Not Applicable
	<ul style="list-style-type: none"> <li>Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary (in case of transaction involving the subsidiary).</li> </ul> <p><b>Explanation:</b> Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control. While calculating indirect shareholding, shareholding held by relatives shall also be considered.</p>	Not Applicable

**A(3) Details of previous transactions with the related Party**

S. No.	Particulars of the information	Information provided by the management						
1.	<p>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.</p> <table border="1"> <thead> <tr> <th>S. No.</th> <th>Nature of Transactions</th> <th>FY 2025-2026 (INR)</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Availing and rendering of Services</td> <td>Upto 20 Crs</td> </tr> </tbody> </table> <p><b>Explanation:</b> Details need to be disclosed separately for listed entity and its subsidiary.</p>	S. No.	Nature of Transactions	FY 2025-2026 (INR)	1.	Availing and rendering of Services	Upto 20 Crs	The said transaction is related to availing and rendering of services.
S. No.	Nature of Transactions	FY 2025-2026 (INR)						
1.	Availing and rendering of Services	Upto 20 Crs						
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Upto 10 Lacs						
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	Not Applicable						

**A(4) Amount of the proposed transaction(s)**

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/	Upto INR 20 Crs

	shareholders.									
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes								
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	Exceeding 15%								
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	Exceeding 10%								
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	Exceeding 10%								
6.	<p>Financial performance of the related party for the preceding financial year:</p> <table border="1" data-bbox="418 913 1008 1164"> <thead> <tr> <th>Particulars</th> <th>CY 2025 (AED)</th> </tr> </thead> <tbody> <tr> <td>Turnover</td> <td>1,31,35,572</td> </tr> <tr> <td>Profit After Tax</td> <td>27,29,529</td> </tr> <tr> <td>Net worth</td> <td>(11,79,105)</td> </tr> </tbody> </table> <p><b>Explanations:</b> The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.</p>	Particulars	CY 2025 (AED)	Turnover	1,31,35,572	Profit After Tax	27,29,529	Net worth	(11,79,105)	As per the Financials of Calendar Year ending December 31, 2025 of Yaap Digital FZ LLC.
Particulars	CY 2025 (AED)									
Turnover	1,31,35,572									
Profit After Tax	27,29,529									
Net worth	(11,79,105)									

**A(5) Basic details of the proposed transaction**

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Availing and Rendering of Services, Inter-corporate Loan
2.	Details of each type of the proposed transaction	Availing and Rendering of Services – Upto 20 Crs.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	One year
4.	Whether omnibus approval is being sought?	Yes
5.	<p>Value of the proposed transaction during a financial year.</p> <p>If the proposed transaction will be executed over more than one financial year, provide</p>	Up to 20 Crs during the FY 2026-2027

	estimated break-up financial year-wise.	
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	It in the line of main business activities of both the related parties.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.  Explanation: Indirect interest shall mean interest held through any person over which an individual has control.	promoters/ director(s) / key managerial personnel are interested in the capacity of their roles in the company. No Personal interest is involved in the proposed transaction.  There is no indirect interest of any promoter(s)/ director(s) / key managerial personnel.
	a. Name of the director / KMP	-
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	-
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	Not Applicable

**B(1). Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances:**

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	Not Applicable. The transaction is in normal course of business
2.	Basis of determination of price.	At Arm's Length
3.	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable
	a. Amount of Trade advance	-
	b. Tenure	-
	c. Whether same is self-liquidating?	-

As per the SEBI Listing Regulations, all related parties of the Company, whether or not a party to the proposed transaction(s), shall abstain from voting on the said resolution.

With the approval of the Audit Committee the board recommends passing the Ordinary Resolutions as set out in Item no. 3 of this Notice, for approval by the Members of the Company.

None of the other Directors, Key Managerial Personnel of the Company and their respective relatives, are in any way concerned or interested, financially or otherwise, except to the extent of their shareholding in the Company, if any, in the proposed resolution, as set out in Item no. 3 of this Notice.

**By Order of Board of Directors,  
Yaap Digital Limited**  
*(formerly known as Yaap Digital Private Limited)*

**Shivani Shivshankar Tiwari**  
**Company Secretary & Compliance Officer**  
**M. No.: A54854**

**Place:** Mumbai  
**Date:** April 30, 2026

**Registered Office:**  
802, 8th Floor, Signature by Lotus,  
Veera Desai Road, Andheri West,  
Mumbai- 400053