November 12, 2026

To,
The Manager,
Listing Compliance Department,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex,
Bandra East, Mumbai – 400051, Maharashtra, India

Company Symbol: YAAP **ISIN: INE0U0J01015**

Dear Sir's,

Sub: Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Outcome of the Board Meeting.

We inform you that the Board of Directors of the Company at its meeting held on Thursday, November 12, 2026, has *inter-alia* considered and approved the Un-Audited Financial Results (Consolidated and Standalone) for the half year ended September 30, 2026.

We enclose herewith the Un-audited Financial Results (Consolidated and Standalone) of the Company for the half year ended September 30, 2026, along with the Limited Review Report of Statutory Auditors.

The Company has witnessed a significant change in revenue and Profit After Tax (PAT) for the half year ended September 30, 2026, as compared to the corresponding previous period, both at standalone and consolidated levels, primarily due to certain unforeseen and exceptional circumstances as follows:

- **Macroeconomic and Geopolitical Environment Impacting Business Performance:** Ongoing conflicts in the Middle East and Eastern Europe triggered widespread corporate cost-optimization, leading to a major drop in revenue across our Dubai subsidiary and India standalone operations as enterprise clients sharply cut overheads, paused long-term retainers, and deferred domestic campaign rollouts.

- **Management Transition and Business Continuity:** Following the profound loss of Founder Dr. Atul Hegde in July 2026, the Board maintained executive stability through a multi-stage transition—initially appointing media veteran Raj Nayak as Chairman & MD, followed by Senior Partner Anjan Roy taking permanent charge as Chairman & MD & CEO in October 2026 to steer the company through these macroeconomic headwinds and finalize the Gozoop integration. The transition has resulted in temporary business disruptions, adversely affecting business operations, and overall business performance during the period.

The Meeting of the Board of Directors commenced at 04:00 p.m. and concluded at 04:30 p.m.

The Un-Audited Financial Results (Standalone and Consolidated) for the half year ended September 30, 2026, as approved by the Board, will also be available on the Company's website at https://www.yaap.in/.

You are requested to kindly take the above on record.

Thanking you,
Yours faithfully,

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

SHIVANI SHIVSHANKAR TIWARI
Digitally signed by SHIVANI SHIVSHANKAR TIWARI
Date: 2026.11.12 18:55:52 +05'30'

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

Place: Mumbai

Encl: as above

Champa L. Purohit
B.Com, F.C.A.
Mob:9920088502

Pushpa U.Chandwani
B.Com, F.C.A.
Mob:9920088503

Navnit S.Gajja
B.Com, F.C.A.
Mob:9920283255

N G P C & CO.
CHARTERED ACCOUNTANTS

To,
The Board of Directors of,
YAAP Digital Limited

We have reviewed the accompanying the statement of unaudited Standalone financial results of YAAP Digital Limited for the Half year ended 30t September, 2026 attached herewith, being submitted by the company pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This Statement, which is the responsibility of the Company Management and approved by the Company Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 (AS 25) "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information performed by the independent Auditor of the Entity", issued by the institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primary to inquire of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Standalone financial results prepared in accordance with applicable Accounting standard ("AS") and other recognized accounting practices and policies as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information require to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, M/s N.G.P.C & Co.
Chartered Accountants
F.R. No. 145474W

Champa L Purohit

M/s. N G P C & CO. ★ CHARTERED ACCOUNTANTS ★ FRN-145474W MUMBAI

Champa L Purohit
Partner
Mem No: 046257
UDIN: 26046257DMONRZ2651
12/11/2026

YAAP DIGITAL LIMITED

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2026

(Rs in Lakhs)

Sr No.	Particulars	As at 30th September, 2026 (Unaudited)		As at 31st March, 2026 (Audited)	
I	**EQUITY AND LIABILITIES**				
A	**Shareholders' funds**				
	Share capital	2,093.30		2,093.30	
	Reserves and surplus	7,206.18		8,208.26	
			9,299.48		**10,301.56**
B	**Non-current liabilities**				
	Long-term borrowings	1,936.22		1,802.09	
	Long-term provisions	68.43		76.03	
			2,004.65		**1,878.12**
C	**Current liabilities**				
	Short-term borrowings	714.81		707.61	
	Trade payables				
	a. Dues of Micro & Small Enterprises	276.14		930.90	
	b. Dues to Others	1,354.48		2,887.99	
	Other current liabilities	805.54		1,123.55	
	Short-term provisions	387.17		55.35	
			3,538.14		**5,705.40**
	TOTAL		**14,842.27**		**17,885.08**
II	**ASSETS**				
A	**Non-current assets**				
	Property Plant, Equipement & Intangible Assets				
	Property Plant, Equipement	366.05		347.52	
	Intangible assets	7.11		8.11	
	Intangible Assets (WIP)	670.52		495.72	
	Non-current investments	6,857.03		5,957.03	
	Long-term loans and advances	210.12		208.05	
	Deferred tax Assets	13.61		13.61	
	Other non-current assets	166.52		125.92	
			8,290.96		**7,155.97**
B	**Current assets**				
	Trade receivables	3,809.22		6,055.15	
	Cash and cash equivalents	705.22		2,873.83	
	Other current assets	2,036.86		1,800.12	
			6,551.30		**10,729.11**
	TOTAL		**14,842.27**		**17,885.08**

See Accompanying Notes fo the Finandial Results

For and on behalf of the board of
Yaap Digital Limited

Anjan Roy
Chairman & Managing Director & CEO
DIN: 02101859
Place: Mumbai
Date: 12/11/2026

YAAP DIGITAL LIMITED

YAAP DIGITAL LIMITED

STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30TH, 2026

(Rs in Lakhs)

Sr. No.	Particulars	Half-year Ended		Year Ended
		30th September, 2026	30th September, 2025	31st March, 2026
		(Unaudited)	(Unaudited)	(Audited)
I	**INCOME**			
	Revenue from operations	1,979.70	3,493.65	10,625.80
	Other income	67.10	121.81	228.84
	Total Revenue	**2,046.79**	**3,615.46**	**10,854.64**
II	**EXPENDITURE**			
	Direct Cost	1,701.83	2,341.51	7,193.90
	Employee benefits expense	834.55	624.21	1,324.88
	Finance costs	93.18	63.15	140.51
	Depreciation and amortisation expense	46.85	26.53	59.23
	Other Expenses	372.48	521.79	909.25
	Total Expenses	**3,048.88**	**3,577.20**	**9,627.77**
III	**PROFIT BEFORE TAX**	**(1,002.09)**	**38.26**	**1,226.88**
IV	**TAX EXPENSES**			
	Current Tax	-	16.20	299.24
	Income Tax earlier Year	-		19.14
	Deferred Tax	-		2.29
V	**PROFIT FOR THE YEAR**	**(1,002.09)**	**22.06**	**906.21**
VI	**Earning per equity share of face value of ₹ 10 each**			
	- Basic (in ₹)	(4.79)	1.32	5.94
	- Diluted (in ₹)	(4.79)	1.32	5.94

See Accompanying Notes fo the Finandial Results

For and on behalf of the board of
Yaap Digital Limited

Anjan Roy
Chairman & Managing Director & CEO
DIN: 02101859
Place: Mumbai
Date: 12/11/2026

YAAP DIGITAL LIMITED

YAAP DIGITAL LIMITED

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs in Lakhs)

Sr. No.	Particulars	Half-year Ended 30th September, 2026	Year Ended 31st March, 2026
A	**CASH FLOW FROM OPERATING ACTIVITIES**	(Unaudited)	(Audited)
	Net profit before tax	(1,002.09)	1,226.88
	Adjustments for :		
	Add : Depreciation and Amortisation	46.85	59.23
	Add : Interest & Finance Charges	93.18	140.51
	Less : Interest & Dividend Income	(51.44)	(40.62)
	Less : Profit on sale of Fixed Assets	-	-
	Operating Profit before Working Capital Changes	(913.50)	1,386.00
	Adjustments for:		
	(Increase)/Decrease in Long Loans & Advances	(2.06)	(19.49)
	(Increase)/Decrease in Other non-current assets	(40.60)	(4.56)
	(Increase)/Decrease in Trade receivables	2,245.94	(1,820.50)
	(Increase)/Decrease in Other current assets	(236.74)	(1,561.14)
	(Increase)/Decrease in Long-term provisions	(7.60)	11.87
	(Increase)/Decrease in Trade payables	(2,188.27)	(1,597.75)
	(Increase)/Decrease in Other current liabilities	(318.01)	(697.15)
	(Increase)/Decrease in Short-term provisions	331.83	41.65
	Changes in Working Capital	(215.52)	(5,647.08)
	Cash generated from Operations	(1,129.02)	(4,261.08)
	Income Tax Paid	-	(318.38)
	Deferred Revenue Exp	-	
	NET CASH FLOW FROM/ (USED IN) OPERATING ACTIVITIES	(1,129.02)	(4,579.46)
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Property Plant, Equipement	(64.37)	(121.98)
	Proceed from Sale of Property Plant, Equipement	-	-
	Intangible Assets WIP /	(174.81)	(495.72)
	Investments in Subsidiary company	(900.00)	(4,462.62)
	Interest Received	51.44	40.62
	NET CASH FLOW FROM/ (USED IN) INVESTING ACTIVITIES	(1,087.74)	(5,039.70)
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds from Long term borrowings	134.13	82.10
	Proceeds from Short term borrowings	7.20	687.22
	Proceeds from Issues of Equity Shares	-	552.50
	Proceeds from Security Premium	-	7,458.75
	IPO/Share Issue Expenses	-	(1,183.78)
	Interest & Finance Charges	(93.18)	(140.51)
	NET CASH FLOW FROM FINANCING ACTIVITIES	48.16	7,456.29
D.	**NET INCREASE/(DECREASE) IN CASH AND CASH**		
	Net Increase in Cash & Cash Equivalents (A) + (B) + (C)	(2,168.61)	(2,162.87)
	Cash & Bank Balance at Beginning of the Year	2,873.83	5,036.70
	Cash & Bank Balance at the End of the Year	705.22	2,873.83
	Net Increase in Cash & Cash Equivalents as at	(2,168.61)	(2,162.87)
1.	**Reconciliation of cash and cash equivalentsat end of the year with Balance Sheet:**		
	Cash and cash equivalents as per balance sheet		
	Cash on hand		
	- In Rupees	0.06	0.06
	Balances with banks:		
	- On current accounts	44.84	6.84
	- In Fix Deposits (Incl. Accrued Interest)*	660.33	2,866.94
	Balance in Liquid Fund		-
		705.22	2,873.83
2	The Standalone Statement of Cash Flows has been prepared in accordance with the Indirect Method as Set Out in the Indian Accounting Standard (AS) -3 - 'Statement of Cash Flows'.		

For and on behalf of the board of
Yaap Digital Limited

Anjan Roy
Chairman & Managing Director & CEO
DIN: 02101859
Place: Mumbai
Date: 12/11/2026

YAAP DIGITAL LIMITED

Notes to Standalone Un-audited financial results for the Half Year Ended September 30,2026

1. The above Standalone Un-audited Financial Results for the half-year ended September 30, 2026, have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on November 12, 2026.

2. The above Standalone Un-audited Financial Results of Yaap Digital Limited ('the Company') have been prepared and presented under the historical cost convention on an accrual basis of accounting in accordance with accounting principles generally accepted in India (Indian GAAP). They comply with the Accounting Standards prescribed in the Companies (Accounting Standards) Rules, 2014, issued by the Central Government, which continue to apply under Section 133 of the Companies Act, 2013 ("the Act"), and other relevant provisions of the Act, to the extent notified and applicable.

3. The Company is principally engaged in providing Digital Advertising Services. The Chairman cum Managing Director (CMD) reviews the operations of the Company as a single reportable operating segment. Consequently, segment reporting as per Accounting Standard 17 (AS 17) is not applicable.

4. The standalone financial results have been subjected to a Limited Review by the statutory auditors of the Company as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

5. The above consolidated financial results are available at the Company's website https://yaap.in/investors.html under Investors section and on the websites of the stock exchanges www.nseindia.com

6. Previous year's / period's figures have been regrouped/ rearranged/ reclassified/ recast wherever considered necessary to ensure comparability with the current period's classification.

For and on behalf of the board of
Yaap Digital Limited



Anjan Roy
Chairman & Managing Director & CEO
DIN: 02101859
Place: Mumbai
Date: 12/11/2026

Champa L. Purohit
B.Com, F.C.A.
Mob:9920088502

Pushpa U.Chandwani
B.Com, F.C.A.
Mob:9920088503

Navnit S.Gajja
B.Com, F.C.A.
Mob:9920283255

NGPC & CO.
CHARTERED ACCOUNTANTS

To,
The Board of Directors of,
YAAP Digital Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of YAAP Digital Limited ("the Parent') and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the Half year ended 30th September, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 (AS 25) "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2013, as amended, to the extent applicable.

The Statement includes the results of the following entities:

1. Brand Planet Consultants India Private Limited – (Wholly Owned subsidiary)
2. Oplifi Digital Priavte Limited – (Wholly Owned subsidiary)
3. FFC Information Solution Private Limited – (Wholly Owned subsidiary)
4. Gozoop Online Private Limited – (Holding 60.15% shares)
5. YAAP Digital FZE. – (Wholly Owned subsidiary & its Step down Subsidiary – YAAP Digital FZ LLC).
6. Intnt Asia Pacific PTE Ltd. – (Wholly Owned subsidiary)

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the statement provided by the Management related to subsidiary, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The accompanying Statement includes the unaudited interim financial results/ financial information in respect of:

a) We have not reviewed the interim financial results of foreign subsidiary ' Yaap Digital FZE' and its step down subsidiary 'Yaap Digital FZ LLC' located at Dubai whose financial statement reflect total revenue of Rs. 1052.46 Lakhs for the Half year ended 30th September, 2026, total profit/(Loss) after tax of Rs. (73.823) Lakhs for the Half year ended 30th September, 2026 as considered in the Statement. These interim financial results have been reviewed by the subsidiary's independent auditors under generally accepted auditing standards applicable in the respective country and their review report has been furnished to us by the Management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph 3 above.

b) We have not reviewed the interim financial results of foreign subsidiary 'Intnt asia Pacific PTE Ltd' located at Singapore whose financial results reflect total revenue of Rs. 70.64 Lakhs for the Half year ended 30th September, 2026, total profit after tax of Rs. 2.65 Lakhs for the Half year ended 30th September, 2026 as considered in the Statement. This financial statements / financial information are unaudited and have been furnished to us by the Management and our opinion on the Consolidated Financial Statements, in so far as it relates to the amounts and disclosures included in respect of these joint ventures and associates, is based solely on such unaudited financial statements/ financial information.

c) In case of aforesaid subsidiaries located outside India, the interim financial results/ financial information have been prepared in accordance with the accounting principles generally accepted in their respective countries. The Parent Company's management has converted the financial results/ financial information of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversions

adjustments made by the Parent Company's Management. Our conclusion on the Statement, in so far as it relates to the financial results/ financial information of such subsidiaries located outside India is based on the review report of other auditors and the conversion adjustments prepared by the Holding Company's Management and reviewed by us.

d) We did not review the interim financial statements/financial information/financial results of subsidiary, i.e "Gozoop Online Private Limited" included in the consolidated unaudited financial results whose interim financial results reflect total revenue of Rs. 2247.694 Lakhs for the Half year ended 30th September, 2026, total profit after tax of Rs. 479.099 Lakhs for the Half year ended 30th September, 2026 as considered in the Statement. These interim financial results have been reviewed by the subsidiary's independent auditors under generally accepted auditing standards applicable in the respective country and their review report has been furnished to us by the Management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph 3 above.

For M/S N.G.P.C & Co.
Chartered Accountants
F.R.No. 0145474W

Champa L Purohit

M/s. N G P C & CO. FRN-145474W MUMBAI CHARTERED ACCOUNTANTS

Champa L Purohit
Partner
M.No. 046257
UDIN: 26046257ZJTDOT4538
12|11|2026

YAAP DIGITAL LIMITED

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2026

(Rs in Lakhs)

Sr No.	Particulars	As at 30th September 2026 (Unaudited)		As at 31st March 2026 (Audited)	
I	**EQUITY AND LIABILITIES**				
A	**Shareholders' funds**				
	Share capital	2,093.30		2,093.30	
	Reserves and surplus	7,758.24		8,753.31	
			9,851.54		10,846.61
	Minority Interest	1,396.82		1,205.89	
			1,397		1,205.89
B	**Non-current liabilities**				
	Long-term borrowings	1,936.22		1,802.09	
	Long-term Provision	180.11		183.48	
			2,116.33		1,985.57
C	**Current liabilities**				
	Short-term borrowings	1,493.72		1,386.83	
	Trade payables				
	a. Dues of Micro & Small Enterprises	50.63		43.59	
	b. Dues to Others	1,875.28		3,192.46	
	Other current liabilities	921.79		1,356.90	
	Short-term provisions	1,656.62		1,631.81	
			5,998.04		7,611.60
	TOTAL		19,362.73		21,649.66
II	**ASSETS**				
A	**Non-current assets**				
	Property, Plant and Equipment & Intangible assets				
	Property, Plant and Equipment	691.21		673.07	
	Intangible assets	5,294.98		4,399.19	
	Intangible assets (WIP)	670.52		495.72	
	Non-current investments	8.73		556.47	
	Deferred tax assets (net)	116.48		116.48	
	Long-term loans and advances	15.91		10.84	
	Other non-current assets	273.34		223.15	
			7,071.18		6,474.91
B	**Current assets**				
	Trade receivables	5,434.29		7,911.20	
	Cash and cash equivalents	3,229.75		4,446.93	
	Short-term loans and advances	55.80		76.93	
	Other current assets	3,571.71		2,739.70	
			12,291.56		15,174.76
	TOTAL		19,362.73		21,649.66

See Accompanying Notes to the Financial Results

For and on behalf of the board of
Yaap Digital Limited

Anjan Roy
Chairman & Managing Director & CEO
DIN: 02101859
Place: Mumbai
Date: 12/11/2026

YAAP DIGITAL LIMITED

YAAP DIGITAL LIMITED

CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30TH, 2026

(Rs in Lakhs)

Sr. No.	Particulars	Half-year Ended		Year Ended
		30th September, 2026	30th September, 2025	31st March, 2026
		(Unaudited)	(Unaudited)	(Audited)
I	**INCOME**			
	Revenue from operations	5,133.21	4,922.63	18,488.90
	Other income	108.98	94.35	383.75
	Total Revenue	5,242.19	5,016.98	18,872.65
II	**EXPENDITURE**			
	Direct Expenses	2,468.12	2,755.93	9,310.86
	Employee benefits expense	2,472.06	1,151.33	4,328.27
	Finance costs	114.21	80.91	176.97
	Depreciation and amortisation expense	99.90	31.89	126.73
	Other Expenses	728.36	660.82	2,059.62
	Total Expenses	5,882.65	4,680.88	16,002.46
III	**PROFIT/(LOSS) BEFORE TAX**	(640.46)	336.10	2,870.19
IV	**TAX EXPENSES**			
	Current tax expense	161.13	16.20	673.76
	Short/ (Excess) provision of tax for earlier years	-		20.68
	Deferred tax charge/ (credit)	-		(44.27)
V	**PROFIT/(LOSS) AFTER TAXATION**	(801.59)	319.90	2,220.02
	Minority Interest	190.92	-	373.87
VI	**PROFIT/(LOSS) FOR THE YEAR**	(992.51)	319.90	1,846.15
VII	**Earning per equity share of face value of ₹ 10 each**			
	Basic (in ₹)	(4.74)	19.18	12.10
	Diluted (in ₹)	(4.74)	19.18	12.10

See Accompanying Notes to the Financial Results

For and on behalf of the board of
Yaap Digital Limited

Anjan Roy
Chairman & Managing Director & CEO
DIN: 02101859
Place: Mumbai
Date: 12/11/2026

YAAP DIGITAL LIMITED

YAAP DIGITAL LIMITED

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs in Lakhs)

Sr. No.	Particulars	Half-year Ended 30th September, 2026 (Unaudited)		Year Ended As at 31st March, 2026 (Audited)	
A	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit (Loss) before Tax		(640.46)		2,870.19
	Adjustments for :				
	Add : Depreciation	99.90		126.73	
	Add : Interest & Finance Charges	114.21		176.97	
	Add : Loss / (Profit) on Sale of Fixed Assets	-		1.96	
	Less: Loss/profit on sale of investments				
	Less : Adjustments in Reserves	(2.55)		(52.28)	
	Less :Deferred tax under acquisition	-		(28.56)	
	Less : Minority Interest	(190.92)		(373.87)	
	Less : Interest Income	(74.74)	(54.11)	(27.43)	(176.49)
	Operating Profit before Working Capital Changes		(694.56)		2,693.70
	Adjustments for:				
	(Increase)/Decrease in Long Loans & Advances	(5.08)		4.49	
	(Increase)/Decrease in Other Non Current Assets	(50.19)		(93.97)	
	(Increase)/Decrease in Trade receivables	2,476.91		(3,845.85)	
	(Increase)/Decrease in Short Loans & Advances	21.12		(61.46)	
	(Increase)/Decrease in Other Current Assets	(832.02)		(2,131.88)	
	Increase/(Decrease) in Long Term Provisions	(3.37)		(10.57)	
	Increase/(Decrease) in Minority Interest	190.92		1,205.89	
	Other Assets				
	Increase/(Decrease) in Trade Payables	(1,310.14)		(1,617.17)	
	Increase/(Decrease) in Other Current Liabilities & Provisions	(410.30)	77.86	1,030.57	(5,319.95)
	Cash generated from Operations		(616.71)		(2,826.25)
	Income Tax Paid		(161.13)		(694.44)
	NET CASH FLOW FROM/ (USED IN) OPERATING ACTIVITIES		(777.84)		(3,520.69)
B.	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of Property, Plant and Equipment		(113.82)		(505.03)
	Intangible Assets (WIP) / Purchase of Intangible Assets		(174.81)		(495.72)
	Goodwill in Subsidairy		(900.00)		(3,206.74)
	Proceed from Sale of Property, Plant and Equipment				0.40
	Investment in Quoted Equity Shares & Other Investments		547.74		(555.97)
	Interest Received		74.74		27.43
	Dividend Received		-		-
	NET CASH FLOW FROM/ (USED IN) INVESTING ACTIVITIES		(566.16)		(4,735.63)
C.	CASH FLOW FROM FINANCING ACTIVITIES				
	Proceeds from Long term borrowings		134.13		82.10
	Proceeds from Short Term borrowings		106.89		827.22
	Proceeds from Issues of Equity Shares		-		552.50
	Proceeds from Share Premium Account		-		7,458.75
	Share issue Expenses		-		(1,183.78)
	Interest & Finance Charges		(114.21)		(176.97)
	NET CASH FLOW FROM FINANCING ACTIVITIES		126.82		7,559.83
D.	NET INCREASE/(DECREASE) IN CASH AND CASH				
	Net Increase in Cash & Cash Equivalents (A) + (B) + (C)		(1,217.18)		(696.49)
	Cash and Cash Equivalents at the beginning of the period		4,446.93		5,143.42
	Cash & Bank Balance at the End of the Year		3,229.75		4,446.93
	Net Increase in Cash & Cash Equivalents as at		(1,217.18)		(696.49)
1	**Reconciliation of cash and cash equivalentsat end of the year with Balance Sheet:**				
	Cash and cash equivalents as per balance sheet				
	Cash on hand				
	- In Rupees		5.96		5.98
	Balances with banks:				
	- On current accounts		630.00		395.60
	Fixed deposits with maturity of less than 3 months *		2,593.79		4,045.35
	Balance in Liquid Fund		-		-
			3,229.75		4,446.93
2	The Consolidated Statement of Cash Flows has been prepared in accordance with the Indirect Method Set Out in the Accounting Standard (AS) -3 -' Statement of Cash Flows'.				

For and on behalf of the board of
Yaap Digital Limited

Anjan Roy
Chairman & Managing Director & CEO
DIN: 02101859
Place: Mumbai
Date: 12/11/2026

Notes to Consolidated Unaudited financial results for the Half Year Ended September 30,2026

1. The above Consolidated Un-audited Financial Results for the half-year ended September 30, 2026, have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on November 12, 2026.

2. The above Consolidated Un-audited Financial Results of Yaap Digital Limited ('the Holding Company') and its subsidiaries (collectively referred to as 'the Group') have been prepared and presented under the historical cost convention on an accrual basis of accounting in accordance with accounting principles generally accepted in India (Indian GAAP). They comply with the Accounting Standards prescribed in the Companies (Accounting Standards) Rules, 2014, issued by the Central Government, which continue to apply under Section 133 of the Companies Act, 2013 ("the Act"), and other relevant provisions of the Act, to the extent notified and applicable.

3. The Group is principally engaged in providing Digital Advertising Services. The Holding Company's Chairman cum Managing Director (CMD) reviews the operations of the Group as a single reportable operating segment. Consequently, segment reporting as per Accounting Standard 17 (AS 17) is not applicable.

4. The list of subsidiaries consolidated in these financial statements is given below:

S.No	Name of Entity	Relationship with the Holding Company
1	FFC Information Solutions Pvt Ltd	Wholly-owned subsidiary
2	Brand Planet Consultants India Pvt Ltd	Wholly-owned subsidiary
3	Oplifi Digital Pvt Ltd	Wholly-owned subsidiary
4	Intnt Asia Pacific Pte. Ltd.	Wholly-owned subsidiary
5	Yaap Digital FZE	Wholly-owned subsidiary (and its Step-down Subsidiary - YAAP Digital FZ LLC)
6	Gozoop Online Pvt Ltd	60.15% owned subsidiary

5. The financial results have been subjected to a Limited Review by the statutory auditors of the Company as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

6. The above consolidated financial results are available at the Company's website https://yaap.in/investors.html under Investors section and on the websites of the stock exchanges www.nseindia.com

7. Previous year's / period's figures have been regrouped/ rearranged/ reclassified/ recast wherever considered necessary to ensure comparability with the current period's classification.

For and on behalf of the board of
Yaap Digital Limited



Anjan Roy
Chairman & Managing Director & CEO
DIN: 02101859
Place: Mumbai
Date: 12/11/2026

CERTIFICATE
(Under Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Board of Directors
Yaap Digital Limited ('Company')
802, 8th Floor, Signature by Lotus,
Veera Desai Road, Andheri West,
Mumbai-400053, Maharashtra, India.

Subject: Certificate Under Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

We, the undersigned, Anjan Roy, Chairman and Managing Director & CEO, and Jigesh Shah, Chief Financial Officer of the Company hereby certify that:

We have reviewed the Unaudited (Standalone & Consolidated) Financial Statements of the Company for the Half Year ended September 30, 2026, and to the best of our knowledge and belief, these Financial Statements do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

Anjan Roy
Chairman & Managing Director & CEO
DIN: 02101859

Jigesh Shah
Chief Financial Officer

Date: 12/11/2026
Place: Mumbai