Date: November 27, 2026

To,
The Manager,
Listing Compliance Department,
National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (East),
Mumbai – 400 051

Symbol: YAAP **ISIN: INE0U0J01015**

Sub: Intimation regarding Postal Ballot Notice.

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby enclose the Notice of Postal Ballot dated November 27, 2026 ("Postal Ballot Notice"), seeking approval of the Members of the Company on the following matters through Postal Ballot by way of remote e-voting:

The Board of Directors at its meeting held on November 27, 2026 had inter-alia approved the Postal Ballot Notice for seeking approval of members of the Company on Resolution as set out in the said Postal Ballot Notice. The Company shall seek approval of the Members of the Company by way of Postal Ballot (Remote E-Voting only) for the following special business:

Item No.	Description of Resolution	Type of Resolution
1.	To consider and appoint M/s. NGPC & Co. (Firm Registration No. 145474W) as Statutory Auditors of the Company to fill the casual vacancy caused by the resignation of M/s. Shweta Jain & Co LLP, Chartered Accountants.	Ordinary Resolution
2.	To consider and appoint Mr. Anjan Roy (DIN: 02101859), as Chairman, Managing Director & Chief Executive Officer (CEO) of the Company, for a period of three (3) years with effect from 14th October 2026 and fixation of his remuneration.	Special Resolution
3.	To consider and approve the variation in the objects of the Initial Public Offer (IPO) of the Company by reallocating the unutilised IPO proceeds amounting to Rupees 476.60 lakhs towards meeting the working capital requirements of the Company and the time period required for utilisation of the reallocated amount in accordance with the applicable provisions of law.	Special Resoltion

In accordance with the applicable circulars issued by the Ministry of Corporate Affairs ("MCA Circulars") and the provisions of the Listing Regulations, the Postal Ballot Notice is being sent only in electronic form to the Members whose email addresses are registered with the Company's Registrar and Share Transfer Agent ("RTA") or their respective Depository Participants and whose names are recorded in the Register of Members/Beneficial Owners as on the cut-off date, i.e., Friday, November 20, 2026.

Members whose email addresses are not registered are requested to register their email addresses by following the procedure prescribed in the Postal Ballot Notice dated November 27, 2026.

The Company has availed the remote e-voting facility from National Securities Depository Limited ("NSDL"). The schedule of events for remote e-voting is as follows:

Date and time of commencement of voting through electronic means	Saturday, November 28, 2026, at 9:00 a.m. (IST)
Date and time of end of voting through electronic means	Sunday, December 27, 2026, at 5:00 p.m. (IST)
Date of declaration of voting results	Not later than two working days of the conclusion of the remote e-voting process

Members may note that their assent or dissent to the resolutions shall be communicated only through the remote e-voting facility. The detailed instructions for remote e-voting are provided in the Postal Ballot Notice.

The Postal Ballot Notice will also be available on the website of the Company at https://yaap.in/investors.html, the website of the National Stock Exchange of India Limited ("NSE") at www.nseindia.com and the website of NSDL at www.evoting.nsdl.com.

The results of the Postal Ballot shall be announced within two working days from the conclusion of the remote e-voting period and shall be disseminated to NSE, where the shares of the Company are listed, and shall also be made available on the website of the Company at https://yaap.in/investors.html and NSDL at www.evoting.nsdl.com. The results shall also be displayed at the Registered Office and Corporate Office of the Company.

You are requested to kindly take the same on your records.

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: 2026.11.27 15:28:04 +05'30'

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

Encl: as above

NOTICE OF POSTAL BALLOT

[Pursuant to Section 110 and 108 of the Companies Act, 2013 read with Rule 20 and Rule 22 of the Companies (Management and Administration) Rules, 2014 and other applicable provisions including any statutory modification / re-enactment etc. thereon]

Details of Event	Date and Time of Event
Cut-off Date for eligibility to vote	Friday, 20th November 2026
Commencement of e-voting	Saturday, 28th November 2026 at 09:00 a.m. (IST)
End of e-voting	Sunday, 27th December 2026 at 05:00 p.m. (IST)

Dear Member(s),

Notice is hereby given pursuant to Section 108 read with section 110 and all other applicable provisions, if any, of the Companies Act, 2013 (hereinafter referred to as **"the Act"**) read with Rule 20 and 22 of the Companies (Management and Administration) Rules, 2014 (including any statutory modification(s), notifications, circulars issued thereunder or re-enactment thereof, for the time being in force), Secretarial Standard on General Meetings issued by The Institute of Company Secretaries of India (**"SS-2"**), in accordance with the requirements prescribed by the Ministry of Corporate Affairs (**"MCA"**) for holding general meetings / conducting postal ballot process through e-Voting vide General Circular No. 03/2025 dated 22nd September 2025, issued by the Ministry of Corporate Affairs read together with previous circulars issued by MCA in this regard ("**MCA Circulars**") and Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the **"SEBI Listing Regulations"**) and all other applicable Laws and Regulations, including any statutory modification(s) or re-enactment(s) thereof for the time being in force and as amended from time to time, to transact the special business appended herewith by passing the Proposed Resolutions by way of postal ballot only, by way of remote electronic voting ('remote e-Voting') process.

An Explanatory Statement pursuant to Sections 102 and 110 and other applicable provisions, if any, of the Act pertaining to the said resolutions setting out the material facts concerning each item and the reasons thereof is annexed hereto with the Postal Ballot Notice for your consideration and forms part of this Notice.

In compliance with the aforesaid MCA Circulars, Yaap Digital Limited *(Formerly known as Yaap Digital Private Limited)* is sending this Postal Ballot Notice indicating, inter alia, the process and manner of remote e-voting. This notice is being sent only through electronic mode to the members whose names appear on the Register of Members/ List of Beneficial Owners as on 20th November 2026 ("**cut-off date**") received from the Depositories and whose e-mail address are registered with the Company/ Depositories/ Registrar and Transfer Agent ("RTA"). Accordingly, physical copy of the Postal Ballot Notice along with Postal Ballot Form and pre-paid business reply envelope is not being sent to the Members and no physical ballot forms will be accepted.

In compliance with Regulation 44 of the SEBI Listing Regulations and pursuant to the provisions of Section 108 and Section 110 of the Act read with the Rules, the MCA Circulars and SS-2, the Company is providing remote e-Voting facility to its Members, to enable them to cast their votes electronically instead of submitting the Postal Ballot Form physically. The Company has engaged the services of National Securities Depository Limited ("NSDL') for the purpose of providing remote e-Voting facility to its members. The instructions for

remote e-Voting are appended to this Notice. The said Postal Ballot Notice is also available on the website of the Company at https://yaap.in/investors.html.

Members desiring to exercise their vote through the remote e-voting process are requested to carefully read the instructions indicated in this Notice and record their assent (FOR) or dissent (AGAINST) by following the procedure as stated in the 'Notes' section of this Notice for casting of votes by remote e-Voting not later than 5:00 p.m. (IST) on 27th December 2026. The remote e-Voting facility will be disabled by NSDL immediately thereafter.

The last date of e-voting, i.e. 27th December 2026 shall be the date on which the resolutions would be deemed to have been passed, if approved by the requisite majority.

The Board of Directors of the Company ("Board"), at its meeting held on 27th November 2026, has appointed Mannish L. Ghia, a Practicing Company Secretary (Certificate of Practice No. 3531, Membership No. FCS 6252), Partner, M/s Manish Ghia & Associates as the Scrutinizer for conducting the postal ballot process in a fair and transparent manner. After completion of scrutiny of the votes, the Scrutinizer will submit his report to the Chairman or any other person authorised by the Board. The result of postal ballot (including e-voting) shall be declared within 2 working days i.e., by 29th December 2026 from the conclusion of the e-voting. The result of postal ballot along with the Scrutinizer's report shall be communicated to the Stock Exchange, Depositories and Registrar and Share Transfer Agents of the Company. Additionally, the results will also be uploaded on the Company's website at https://yaap.in/investors.html and on the website of NSDL at www.evoting.nsdl.com. The results will also be displayed on the notice board at the Registered Office of the Company.

SPECIAL BUSINESS:

ITEM NO.1:

To consider and appoint M/s. NGPC & Co. (Firm Registration No. 145474W) as Statutory Auditors of the Company to fill the casual vacancy caused by the resignation of M/s. Shweta Jain & Co LLP, Chartered Accountants:

To consider and if deemed fit, to pass, the following Resolution as an **Ordinary Resolution:**

"**RESOLVED THAT** pursuant to the provisions of Sections 139, 141, 142 and all other applicable provisions of the Companies Act, 2013 ("**the Act**") and the rules made thereunder, (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), and based on the recommendation of the Audit Committee and approval of the Board of Directors of the Company, consent of the Members be and is hereby accorded to appoint M/s. NGPC & Co., Chartered Accountants (Firm Registration No. 145474W) as the Statutory Auditors of the Company to hold office with effect from 08th October 2026 till the conclusion of the 12th Annual General Meeting of the Company to be held in the year 2027, to fill the casual vacancy caused by the resignation of M/s. Shweta Jain & Co LLP, Chartered Accountants (Firm Registration Number 127673W/W101149), on an aggregate annual remuneration of ₹5,00,000, excluding taxes and other out of pocket expenses incurred by them, which shall be re-imbursed on actual basis.

"RESOLVED FURTHER THAT the Board of Directors and the Company Secretary of the Company be and are hereby severally authorised to do all such acts, deeds, matters and things as may be necessary, expedient or desirable to give effect to this resolution, including filing of necessary forms, returns and documents with the Registrar of Companies and making requisite intimations and disclosures to the Stock Exchange and other statutory or regulatory authorities, as may be required.**"**

ITEM NO.2:

To consider and appoint Mr. Anjan Roy (DIN: 02101859), as Chairman, Managing Director & Chief Executive Officer (CEO) of the Company, for a period of three (3) years with effect from 14th October 2026 and fixation of his remuneration:

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

"RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198, 203 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") and Schedule V thereto read with the Rules made thereunder and the applicable provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any amendment(s), statutory modification(s) or re-enactment(s) thereof for the time being in force), and pursuant to the recommendation of the Nomination and Remuneration Committee and the approval of the Board of Directors of the Company, the consent of the Members of the Company be and is hereby accorded to the appointment of Mr. Anjan Roy (DIN: 02101859), who was appointed as an Additional Director of the Company with effect from 14th October 2026, as a Director of the Company, and further to his appointment as Chairman, Managing Director and Chief Executive Officer (CEO) of the Company, for a period of three (3) years commencing from 14th

October 2026 up to 13th October 2029, upon the terms and conditions, including remuneration, as set out in the Explanatory Statement annexed to this Postal Ballot Notice and the appointment letter issued to him."

RESOLVED FURTHER THAT in the event of absence or inadequacy of profits in any financial year during the tenure of Mr. Anjan Roy, the remuneration payable to him shall be governed by the applicable provisions of Section 197 read with Schedule V to the Companies Act, 2013, subject to fulfilment of the prescribed conditions and approvals, wherever applicable.

"RESOLVED FURTHER THAT the Board of Directors and the Company Secretary of the Company be and are hereby severally authorised to do all such acts, deeds, matters and things as may be necessary, expedient or desirable to give effect to this resolution, including filing of necessary forms, returns and documents with the Registrar of Companies and making requisite intimations and disclosures to the Stock Exchange and other statutory or regulatory authorities, as may be required.**"**

ITEM NO.3:

To consider and approve the variation in the objects of the Initial Public Offer (IPO) of the Company by reallocating the unutilised IPO proceeds amounting to ₹ 476.60 lakhs towards meeting the working capital requirements of the Company and the time period required for utilisation of the reallocated amount in accordance with the applicable provisions of law:

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

"RESOLVED THAT pursuant to the provisions of Sections 13(8), 27 and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), read with Rule 32 of the Companies (Incorporation) Rules, 2014, Rule 7 of the Companies (Prospectus and Allotment of Securities) Rules, 2014, and other applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations"), the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and the Articles of Association of the Company, including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and subject to such approvals, permissions, consents and sanctions as may be necessary, and pursuant to the recommendation of the Audit Committee and the approval of the Board of Directors of the Company ("Board"), the consent of the Members of the Company be and is hereby accorded to vary the objects of the Initial Public Offer ("IPO") and the utilisation of the IPO proceeds, as set out in the Prospectus dated March 02, 2026 ("Prospectus"), by reallocating the unutilised Net Proceeds amounting to ₹476.60 lakhs (Rupees Four Hundred Seventy-Six Lakhs and Sixty Thousand only), originally earmarked under Object No. 4, namely, "Funding inorganic growth through unidentified acquisitions and general corporate purposes", towards meeting the incremental working capital requirements of the Company, with the revised utilisation of the aforesaid amount to be completed within a period of 12 (twelve) months from the date of approval of the Members, in the manner and on the terms set out in the Explanatory Statement annexed to this Postal Ballot Notice.

RESOLVED FURTHER THAT the Board of Directors of the Company and the Company Secretary be and is hereby severally authorised to take all such steps, actions and measures as may be necessary, desirable or expedient to give effect to this resolution, including making necessary applications, intimations and disclosures to SEBI, NSE, ROC and other regulatory or statutory authorities, filing necessary forms and

documents, making appropriate disclosures to the stock exchange and taking all such incidental and consequential actions as may be required in this regard, without requiring any further approval of the Members of the Company."

By order of the Board of Directors
For Yaap Digital Limited
(Formerly known as Yaap Digital Private Limited)

Sd/-

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

Date: November 27, 2026
Place: Mumbai

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

Notes:

1. The explanatory statement pursuant to Sections 102 and 110 of the Companies Act stating all material facts and the reasons for the proposals set out in Resolution No. 1, 2 & 3 is annexed herewith.

2. In compliance with the MCA Circulars, this Postal Ballot Notice is being sent only through electronic mode to those members whose names appear on the register of members / register of beneficial owners as on Friday, 20th November 2026 ("Cut-Off Date") received from the Depositories and whose e-mail address is registered with the Company / Registrar and Transfer Agent / Depository Participants / Depositories. Physical copies of this Postal Ballot Notice along with postal ballot forms and pre-paid business reply envelopes are not being sent to members for this Postal Ballot.

3. Members may please note that the Postal Ballot Notice will also be available on the Company's website at https://yaap.in/investors.html, websites of the Stock Exchange i.e., NSE Ltd at https://www.nseindia.in/ , and on the website of NSDL at evoting@nsdl.com.

4. In accordance with the MCA Circulars, the Company has made necessary arrangements for the members to register their e-mail address. Members who have not registered their e-mail address are requested to register the same (i) with the Depository Participant(s) where they maintain their demat accounts, if the shares are held in electronic form.

5. Only a person, whose name is recorded in the register of members / register of beneficial owners, as on the Cut-Off Date, maintained by the Depositories shall be entitled to participate in the e-voting. A person who is not a member as on the Cut-Off Date, should treat this Postal Ballot Notice for information purpose only.

6. Pursuant to the provisions of Sections 108, 110 and other applicable provisions of the Act and the Rules made thereunder, the MCA Circulars, Regulation 44 of the Listing Regulations read with Section VI-C of the SEBI Master Circular bearing reference no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 11th July 2023, as amended ("SEBI Master Circular"), and SS-2 and any amendments thereto, the Company is providing the facility to the members to exercise their right to vote on the proposed resolutions electronically. The instructions for e-voting are provided as part of this Postal Ballot Notice.

7. The E-voting period commences on Saturday, 28th November 2026, 09:00 a.m. and shall end on Sunday, 27th December 2026 05:00 p.m. (IST). During this period, the Members of the Company holding shares in physical or electronic form, as on the Cut-Off Date may cast their vote by electronic means in the manner and process as mentioned in this Notice. Once the vote is cast by the Member, the Member shall not be allowed to change it or cast the vote again. The e-voting will not be allowed beyond the aforesaid date and time, and the e-voting module shall be forthwith disabled by NSDL upon expiry of the aforesaid period.

8. The resolutions, if approved, shall be deemed to have been passed on the last date of e-voting i.e., Sunday, 27th December 2026 05:00 p.m. (IST).

9. Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 9th December 2020, under 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.

10. Members seeking inspection of relevant documents referred to in this Notice and the Explanatory Statement under Section 102 of the Act may send an email to investor@yaap.in from their registered e-mail addresses upto the last date of remote e-voting i.e. Sunday, 27th December 2026 mentioning their name, Folio no. / Client ID and DP ID and the documents they wish to inspect.

THE INSTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING:

The remote e-voting period begins on Saturday, 28th November 2026, at 9:00 A.M. (IST) and ends on Sunday, 27th December 2026 at 5:00 P.M. (IST). The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Friday, 20th November 2026 may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Friday, 20th November 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode 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.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. 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 i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.

	2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added 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 i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ 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 i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 5. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / 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 Easi / Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting 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. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 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 www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. 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 i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.

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. NSDL and CDSL.

Login type	**Helpdesk details**
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 evoting@nsdl.com or call at 022 - 4886 7000
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 helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	**Your User ID is:**
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12********** then your user ID is 12**********
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 143672 then user ID is 143672001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

   c) How to retrieve your 'initial password'?
      (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

(ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
   a) Click on "**Forgot User Details/Password**?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
   b) **Physical User Reset Password**?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

8. Now, you will have to click on "Login" button.

9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle.

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period.

3. The "EVEN" for Postal Ballot is **"143672".**

4. Now you are ready for e-Voting as the Voting page opens.

5. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.

6. Upon confirmation, the message "Vote cast successfully" will be displayed.

7. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

8. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to scrutinizer@mgconsulting.in with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e.

	other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on **"Upload Board Resolution / Authority Letter"** displayed under **"e-Voting"** tab in their login.
2.	It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
3.	In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on: 022 - 4886 7000 or send a request to Sagar S. Gudhate, Assistant Vice President at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of email ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide 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 email to investor@yaap.in.

2. In case shares are held in demat mode, please provide DPID-CLID (16-digit DPID + CLID or 16-digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to investor@yaap.in. If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting for Individual shareholders holding securities in demat mode**.

3. Alternatively, shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 FORMING PART OF THIS POSTAL BALLLOT NOTICE:

ITEM NO. 1:

To consider and appoint M/s. NGPC & Co. (Firm Registration No. 145474w) as Statutory Auditors of the Company to fill the casual vacancy caused by the resignation of M/s. Shweta Jain & Co LLP, Chartered Accountants:

M/s. Shweta Jain & Co LLP, Chartered Accountants (Firm Registration Number 127673W/W101149) were appointed as statutory auditors of the Company on 28th September 2024 and resigned as statutory auditors of the Company on 23rd September 2026, causing casual vacancy in the office of statutory auditors of the Company. The Company duly intimated the resignation of the Statutory Auditors to National Stock Exchange of India Limited (NSE) vide its intimation letter dated 25th September, 2026, pursuant to Regulation 30 read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In view of the above, pursuant to the provisions of Section 139 of the Companies Act, 2013 ("the Act"), the Board of Directors of the Company, on the recommendation of the Audit Committee, at their Meeting held on 08th October 2026 approved the appointment of M/s. NGPC & Co., Chartered Accountants (Firm Registration No. 145474W) as the Statutory Auditors of the Company w.e.f. 08th October 2026, to fill the casual vacancy caused by the resignation of M/s. Shweta Jain & Co LLP, till the conclusion of 12th (Twelfth) Annual General Meeting of the Company to be held in the year 2027. The Company also intimated the appointment of M/s. NGPC & Co. to the National Stock Exchange of India Limited (NSE) vide its intimation letter dated 08th October, 2026, pursuant to Regulation 30 read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The annual remuneration payable to M/s. NGPC & Co., Chartered Accountants for the statutory audit services shall be ₹ 5,00,000 (excluding taxes and other out of pocket expenses) and other fees for related services shall be paid as per the approval of the Audit Committee/Board in consultation with the Statutory Auditors.

Brief Profile:

M/s. NGPC & Co., Chartered Accountants, was established in the year 2017 by CA. Navnit S. Gajja and CA. Pushpa U. Chandwani, who have more than 20 years of professional experience. CA. Champa Purohit joined the firm as a partner on 01st April 2024. The firm provides professional services in the areas of Audit & Assurance, Accounting, Income Tax, GST, Company Law Matters, Management Consultancy, Fixed Assets Verification, Stock Verification, Information System Audit and FEMA. The firm has experienced professionals and associates across various domains and focuses on providing quality, timely and effective professional services in accordance with the applicable legal and ethical framework.

M/s. NGPC & Co., have provided their consent for appointment as Statutory Auditors of the Company along with their eligibility certificate, *inter-alia* stating that they are not disqualified for appointment as the Statutory Auditors of the Company under the Companies Act, 2013, the Chartered Accountants Act, 1949 and the Rules and Regulations made thereunder. M/s. NGPC & Co. has also confirmed that they have

subjected themselves to the peer-review process of the Institute of Chartered Accountants of India (ICAI) and hold a valid certificate issued by the 'Peer Review Board of ICAI'.

Based on the recommendation made by the Audit Committee and considering the experience and expertise of M/s. NGPC & Co., the Board at its Meeting held on 08th October 2026, subject to the approval of the Members, have approved the appointment of M/s. NGPC & Co. as the Statutory Auditors of the Company to hold office up to the date of the next i.e. 12th (twelfth) Annual General Meeting to be held in the year 2027.

The Board of Directors recommends the passing of Ordinary Resolution set out at Item No. 1 of this Postal Ballot Notice for approval of the Members of the Company.

None of the Directors or Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 1 of this Postal Ballot Notice.

ITEM NO. 2

To consider and appoint Mr. Anjan Roy (DIN: 02101859), as Chairman, Managing Director & Chief Executive Officer (CEO) of the Company, for a period of three (3) years with effect from 14th October 2026 and fixation of his remuneration:

The Members are informed that Mr. Laxmiraj Nayak tendered his resignation from the office of Chairman and Managing Director of the Company with effect from October 09, 2026. The Company intimated the said resignation to the National Stock Exchange of India Limited ("NSE") vide its intimation dated October 10, 2026, pursuant to Regulation 30 read with the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

Consequent upon the aforesaid resignation, the Company considered it necessary to appoint a suitable person to lead the Board and oversee the overall management, strategic direction and day-to-day affairs of the Company, thereby ensuring continuity in leadership, effective management and execution of its business strategies.

In this regard, based on the recommendation of the Nomination and Remuneration Committee ("NRC"), the Board of Directors of the Company ("Board"), at its meeting held on October 14, 2026, approved the appointment of Mr. Anjan Roy (DIN: 02101859) as an Additional Director of the Company pursuant to the provisions of Section 161(1) of the Companies Act, 2013 ("Act") and the Articles of Association of the Company, with effect from October 14, 2026.

Further, considering his professional experience, managerial capabilities and familiarity with the Company's business operations, the Board also approved his appointment as Chairman, Managing Director and Chief Executive Officer (CMD & CEO) of the Company for a period of three (3) years commencing from October 14, 2026, up to October 13, 2029, subject to the approval of the Members of the Company and in accordance with the applicable provisions of the Act, the SEBI Listing Regulations and other applicable statutory requirements.

Mr. Anjan Roy is an experienced professional in the fields of advertising, branding, marketing, creative strategy and digital communications. He has been associated with the Company since August 2016 and has contributed to its business development, strategic initiatives and organisational growth. His extensive industry experience, understanding of the Company's business model and leadership capabilities are considered relevant for undertaking the responsibilities associated with the position of Chairman, Managing Director and CEO.

The proposed appointment is intended to provide strategic leadership to the Company, strengthen its management framework, drive business growth, enhance operational efficiency and oversee the implementation of its long-term business objectives.

Brief Profile of Mr. Anjan Roy

Mr. Anjan Roy is a seasoned advertising, branding and marketing professional with extensive experience in the advertising and communications industry. He is presently associated with YAAP Digital Limited as a Senior Partner and has been instrumental in contributing to the Company's strategic development and business growth.

Education Qualifications:
Mr. Anjan Roy studied Economics at Shri Ram College of Commerce ("SRCC"), University of Delhi, during the period 1988 to 1991. His academic background in economics, together with his professional experience, provides him with an understanding of business strategy, market dynamics, consumer behaviour and commercial operations.

Professional Experience
During his professional career, Mr. Anjan Roy has been associated with several established organisations in the advertising and communications industry, including Euro RSCG, Mudra Communications and Enterprise Advertising.

He subsequently held senior leadership positions at Vyas Giannetti Creative, where he served as Chief Operating Officer, and Brand Planet Consultants, where he served as a director.

Mr. Anjan Roy joined YAAP in August 2016 and has since been associated with the Company's business development and strategic initiatives. In his capacity as Senior Partner, his areas of focus include brand strategy, marketing consultancy, content creation, creative strategy and business development.

His professional experience encompasses traditional advertising, creative communications, brand development and digital marketing, providing him with a comprehensive understanding of the evolving digital and marketing ecosystem.

3. Terms of Appointment and Remuneration
The Board, based on the recommendation of the NRC, has approved the appointment of Mr. Anjan Roy as Chairman, Managing Director and CEO for a period of three (3) years, commencing from October 14, 2026, up to October 13, 2029, on the terms and conditions set out below:

Sr. No.	Particulars	Details
1.	Designation	Chairman, Managing Director & CEO
2.	Tenure	Three (3) years from October 14, 2026 to October 13, 2029
3.	Nature of Duties	Overall management, strategic direction, business development, supervision of operations and implementation of the Company's business objectives, subject to the superintendence and control of the Board.
4.	Basic Salary	₹ 47,75,004 per annum
5.	Allowances	₹ 1,38,11,496 per annum
6.	Total Fixed Remuneration	₹ 1,91,00,000 per annum (gross)
7.	Perquisites	As specified in the appointment letter and applicable Company policies, subject to approval and applicable statutory provisions.
8.	Notice Period	90 days
9.	Minimum Remuneration	In the event of absence or inadequacy of profits, remuneration shall be payable in accordance with the applicable provisions of Section 197 read with Schedule V of the Act.

The remuneration shall be payable subject to the applicable provisions of Sections 196, 197 and 198 read with Schedule V of the Act and other applicable statutory provisions.

Information pursuant to Schedule V of the Act

The requisite information pursuant to Part II of Schedule V of the Act is provided below:

1. General information:

<table>
<tr><td>(1) Nature of industry</td><td>Digital content, advertising, branding, marketing and digital marketing solutions.</td></tr>
<tr><td>(2) Date or expected date of commencement of commercial production</td><td>The Company is an existing company and has commenced its commercial operations.</td></tr>
<tr><td>(3) In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus</td><td>Not applicable.</td></tr>
<tr><td>(4) Financial performance based on given indicators</td><td>The financial performance of the Company for the preceding three financial years is as follows:

<table><tr><th>Particulars (₹ in lakhs)</th><th>FY 2025-26</th><th>FY 2024-25</th><th>FY 2023-24</th></tr><tr><td>Revenue from Operations</td><td>10,625.80</td><td>12,515.24</td><td>9,491.76</td></tr><tr><td>Profit/(Loss) before Tax</td><td>1,226.88</td><td>1,165.58</td><td>699.80</td></tr><tr><td>Profit/(Loss) after Tax</td><td>906.21</td><td>869.94</td><td>523.21</td></tr></table></td></tr>
<tr><td>(5) Foreign investments or collaborations, if any.</td><td>Nil</td></tr>
</table>

II. Information about the appointee:

(1) Background details	As stated above under the brief profile of Mr. Anjan Roy.
(2) Past remuneration	Mr. Anjan was paid consultancy fees of ₹ 6.50 Lacs per month during FY 2025-2026.
(3) Recognition or awards	NA
(4) Job profile and his suitability	To oversee the overall management, strategic direction, business development and operations of the Company. His professional experience and familiarity with the Company's business make him suitable for the position.
(5) Remuneration proposed	₹ 1,91,00,000 per annum as gross remuneration, together with applicable perquisites and benefits.
(6) Comparative remuneration profile with respect to industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin)	The proposed remuneration has been considered by the NRC and the Board having regard to his experience, qualifications, responsibilities, industry standards and the size and nature of the Company's business.
(7) Pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel [or other director], if any.	Mr. Anjan Roy is Chairman, Managing Director and CEO of the Company and holds 1.38% of shareholding in the Company.

III. Other information:

(1) Reasons for loss or inadequate profits	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.
(2) Steps taken or proposed to be taken for improvement	The Company is focusing on business expansion, strengthening its client base, improving operational efficiency and optimising available resources.
(3) Expected increase in productivity and profits in measurable terms	The appointment is expected to strengthen management and business operations and support the Company's growth and profitability objectives. The actual impact will depend upon business and market conditions.

Mr. Anjan Roy has furnished his consent to act as a Director of the Company and the requisite declarations confirming that he is not disqualified from being appointed as a Director under Section 164 of the Act. Further, he is not debarred from holding the office of Director pursuant to any order passed by SEBI or any other statutory or regulatory authority.

The requisite disclosures pursuant to Regulation 36(3) of the SEBI Listing Regulations, the applicable provisions of the Act and the Secretarial Standards are provided in **Annexure I** to this Postal Ballot Notice.

Mr. Anjan Roy, being the appointee, is interested in the proposed resolution. His relatives shall be deemed to be interested to the extent of their shareholding or other interest, if any, in the Company. Save and except the above, none of the other Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the proposed resolution.

An electronic copy of the letter of appointment and other relevant documents shall be available for inspection by the Members. Members desirous of obtaining copies may write to the Company at **investor@yaap.in**, mentioning their name, Folio Number / Client ID and DP ID.

Considering the qualifications, professional experience, managerial capabilities and suitability of Mr. Anjan Roy, the Board is of the opinion that his appointment as Chairman, Managing Director & CEO and the remuneration proposed to be paid to him are in the interest of the Company.

Accordingly, the Board of Directors recommends the passing of the Special Resolution set out at Item No. 2 of this Postal Ballot Notice for approval of the Members of the Company.

ITEM NO. 3

To consider and approve the variation in the objects of the Initial Public Offer (IPO) of the Company by reallocating the unutilised IPO proceeds amounting to ₹ 476.60 lakhs towards meeting the working capital requirements of the Company and the time period required for utilisation of the reallocated amount in accordance with the applicable provisions of law:

The Members are informed that YAAP Digital Limited ("the Company") had undertaken an Initial Public Offer ("IPO") comprising a fresh issue of Equity Shares pursuant to the Prospectus dated March 02, 2026. The Equity Shares of the Company were subsequently listed on the SME Platform of National Stock Exchange of India Limited ("NSE Emerge").

The Company raised gross proceeds of ₹8,011.25 lakhs through the IPO. As disclosed in the Prospectus, the proceeds were proposed to be utilised towards the following objects, after adjusting the IPO-related expenses:

Sr. No.	Objects of the Issue	Amount (₹ in Lakhs)
1.	Funding part payment of purchase consideration for the proposed acquisition of GoZoop Online Private Limited	3,400.00
2.	Funding capital expenditure for establishment of an AI-Led Short-Form Content Production Hub	400.75
3.	Funding incremental working capital requirements	1,600.00
4.	Funding inorganic growth through unidentified acquisitions and general corporate purposes	1,476.60
5.	IPO (Issue) related expenses	1,133.90
	Total Gross Proceeds	**8,011.25**
	Net Proceeds available for utilisation (Sr. No. 1 to 4)	**6,877.35**

(a) The total money raised

The Company raised an aggregate amount of ₹8,011.25 lakhs through the fresh issue of Equity Shares pursuant to the IPO. After deducting IPO-related expenses amounting to ₹1,133.90 lakhs, the Net Proceeds available for utilisation towards the objects of the Issue amounted to ₹6,877.35 lakhs.

(b) The money utilised for the objects of the Company stated in the Prospectus, the extent of achievement of proposed objects, the unutilised amount out of the money so raised through prospectus

Based on the Monitoring Agency Report issued by CRISIL Ratings Limited for the quarter ended September 30, 2026, the object-wise utilisation of the Net Proceeds of the IPO, together with the unutilised amounts against each of the objects, is summarised below:

Sr. No.	Objects of the Issue	Amount as per Prospectus (₹ in Lakhs)	Amount Utilised (₹ in Lakhs)	Extent of achievement of proposed objects (in %)	Unutilised Amount (₹ in Lakhs)

1.	Acquisition of GoZoop Online Private Limited	3,400.00	3,400.00	100	Nil
2.	Establishment of AI-Led Short-Form Content Production Hub	400.75	Nil	Nil	400.75
3.	Incremental working capital requirements	1,600.00	1,600.00	100	Nil
4.	Inorganic growth through unidentified acquisitions and general corporate purposes	1,476.60	1,000.00	67.72	476.60
	Total	**6,877.35**	**6,000.00**	**87.24**	**877.35**

As set out in the table above, the Company has utilised ₹6,000.00 lakhs out of the total Net Proceeds of ₹6,877.35 lakhs raised through the Initial Public Offer (IPO), representing approximately 87.24% of the total Net Proceeds, as on September 30, 2026. The unutilised balance of ₹877.35 lakhs primarily comprises ₹400.75 lakhs earmarked for the establishment of the AI-Led Short-Form Content Production Hub and ₹476.60 lakhs earmarked for inorganic growth through unidentified acquisitions and general corporate purposes. Further, out of ₹ 1,476.60 lakhs allocated towards the latter object, the Company has utilised ₹1,000.00 lakhs as on the aforesaid date.

(c) The particulars of the proposed variation in the terms of contracts referred to in the prospectus or objects for which prospectus was issued

The Company has been continuously evaluating its operational and financial requirements in line with its business activities and growth objectives. Upon reviewing the utilisation of the IPO proceeds and the anticipated business requirements, the management has identified the requirement for additional working capital to support the Company's ongoing operations and business activities.

Accordingly, the Board of Directors, at its meeting held on November 27, 2026, upon the recommendation of the Audit Committee, considered and approved the proposal to reallocate the unutilised IPO proceeds amounting to ₹ 476.60 lakhs, originally earmarked under Object No. 4, namely, "Funding inorganic growth through unidentified acquisitions and general corporate purposes", towards meeting the working capital requirements of the Company.

The proposed variation is restricted to the aforesaid unutilised amount of ₹ 476.60 lakhs, and all other objects of the IPO shall continue to remain unchanged.

The amount of ₹476.60 lakhs proposed to be reallocated shall be utilised towards meeting the working capital requirements of the Company, including:

1. Operational and administrative expenses;
2. Employee-related expenses and other personnel costs;
3. Payments to vendors, service providers and other business associates;
4. Expenses relating to execution and delivery of client projects; and
5. Other general working capital requirements arising in the ordinary course of business.

The revised allocation is summarised below:

Particulars	Amount (₹ in Lakhs)
Original allocation towards working capital requirements	1,600.00
Additional amount proposed to be reallocated	476.60
Revised allocation towards working capital requirements	**2,076.60**

(d) Reasons and Justification for the Proposed Variation

The Company operates in the digital marketing, content and technology services industry, which involves continuous operational expenditure, execution of client projects, engagement of vendors and service providers, employee-related expenses and other business-related commitments.

Considering the evolving business requirements and the need to maintain adequate liquidity for the efficient conduct of its business operations, the Company has assessed the deployment of the unutilised IPO proceeds and identified the requirement for additional working capital.

Further, considering the Company's present and anticipated operational requirements and its assessment of inorganic growth opportunities, the Company considers it commercially appropriate to deploy the aforesaid unutilised amount towards its working capital requirements rather than retain the same for unidentified acquisition opportunities.

(e) Proposed time limit within which the proposed varied objects would be achieved

The Company proposes to utilise the amount of ₹476.60 lakhs towards its working capital requirements within 12 months from the date of approval of the Members, subject to its operational priorities, business requirements and availability of funds.

(f) Risk Factors and Financial Implications

The proposed variation does not involve any change in the nature of the Company's existing business activities. However, the deployment of funds towards working capital requirements is subject to normal business risks, including delays in collection of receivables, changes in client payment cycles, variations in operational expenditure and other unforeseen business requirements.

The proposed variation is intended to facilitate efficient cash flow management and support the Company's operational requirements. It is not expected to adversely affect the existing business operations of the Company.

(g) Other relevant information

i. Recommendation of the Audit Committee and the Board of Directors

The Audit Committee and the Board of Directors of the Company, after due consideration of the proposed variation, the business requirements, prevailing market conditions, operational priorities and the overall financial position of the Company, are of the considered opinion that the proposed variation in the objects of utilisation of the IPO proceeds is in the best interests of the Company and its stakeholders.

The proposed variation is considered commercially viable, prudent and appropriate in view of the Company's present and anticipated business requirements and is expected to facilitate efficient allocation and utilisation of resources, provide greater operational and financial flexibility, strengthen the

Company's financial position, address evolving business needs and enable the Company to respond effectively to emerging opportunities and challenges. The proposed realignment is also intended to ensure that the available funds are deployed in a manner that is consistent with the Company's business objectives, commercial considerations and long-term growth strategy, while supporting its overall financial stability, business continuity and sustainable growth. Accordingly, the Audit Committee and the Board of Directors have considered the proposed variation to be reasonable, justified and beneficial to the Company and have recommended the same for approval of the Members.

In furtherance of the aforesaid business requirements, a portion of the unutilised proceeds under Object No. 4, amounting to ₹476.60 lakhs as reported in the Monitoring Agency Report as of September 30, 2026, has been deployed towards meeting the working capital requirements of the Company subsequent to the said reporting date. Accordingly, a part of the aforesaid amount has been utilised towards working capital requirements up to November 20, 2026 (being the cut-off date), and the remaining amount is proposed to be utilised for the same purpose, in accordance with the Company's operational priorities and evolving business requirements.

The aforesaid subsequent deployment has been considered separately from the utilisation reported by the Monitoring Agency as of September 30, 2026. The Company is placing the proposed variation before the Members for their approval in accordance with the applicable statutory and regulatory provisions. The proposed realignment is aimed at ensuring optimum and efficient utilisation of the available IPO proceeds, facilitating the Company's day-to-day business operations, meeting its operational and business-related commitments, providing greater financial and operational flexibility, strengthening liquidity management and supporting the Company's overall business objectives and long-term commercial interests.

Exit Opportunity to Dissenting Shareholders

Pursuant to Section 27(2) of the Companies Act, 2013 read with Regulation 59 and Schedule XX of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, an exit opportunity shall be provided to the dissenting shareholders by the promoters or shareholders in control of the Company, subject to fulfilment of the applicability criteria and conditions prescribed under the aforesaid provisions.

For the purpose of determining the eligibility of shareholders to avail of such exit opportunity, the relevant date shall be November 27, 2026, being the date of the Board Meeting at which the proposal for variation in the objects of the Issue was approved, prior to seeking approval of the Members. Accordingly, the eligibility of dissenting shareholders and the applicability of the exit opportunity was determined in accordance with the aforesaid regulatory provisions.

The members are further informed that, post determination and pursuant to the mention regulation and Schedule XX of SEBI (ICDR), Regulation, 2018, the promoter or the shareholders in control, as the case may be, shall make an exit offer in accordance with the provisions of this Chapter, to the dissenting shareholders, in cases only if a public issue has opened after April 1, 2014; if,

(a) the proposal for change in objects or variation in terms of a contract, referred to in the offer document is dissented by at least ten per cent. of the shareholders who voted in the general meeting; and

(b) the amount to be utilized for the objects for which the offer document was issued is less than seventy-five per cent. of the amount raised (including the amount earmarked for general corporate purposes as disclosed in the offer document).

In the case of **Yaap Digital Limited**, the amount proposed to be utilised for the objects for which the offer document was issued exceeds seventy-five per cent of the amount raised (including the amount earmarked for general corporate purposes, as disclosed in the offer document). Accordingly, the second condition prescribed under Schedule XX of the SEBI ICDR Regulations is not attracted.

Accordingly, the requirement to provide an exit opportunity to dissenting shareholders under the aforesaid provisions is not applicable to the Company.

Inspection of Documents

The Prospectus, Monitoring Agency Report for the quarter ended September 30, 2026, relevant utilisation statements and the resolution passed by the Board of Directors in connection with the proposed variation shall be available for electronic inspection by the Members during business hours on working days up to the last date of remote e-voting.

Members seeking inspection of the aforesaid documents may send an email to investor@yaap.in.

The Board of Directors recommends the **Special Resolution** set out at Item No. 3 for approval of the Members.

None of the Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their shareholding, if any, in the Company.

By order of the Board of Directors
For Yaap Digital Limited
(Formerly known as Yaap Digital Private Limited)

Sd/-

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

Date: November 27, 2026
Place: Mumbai

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

Annexure I

Details of Directors eligible for appointment pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards-2 (SS-2),

Name of Director	Mr. Anjan Roy
Director Identification Number	02101859
Designation/category of the Director	Chairman, Managing Director and Chief Executive Officer (CEO).
Date of Birth	29/03/1970
Age	56 years
Date of first appointment on the Board	14th October 2026
Qualification	Anjan studied Economics at Shri Ram College of Commerce (SRCC), University of Delhi, from 1988 to 1991. His academic grounding in economics provides a foundation for his understanding of business, markets and consumer behaviour, complementing his extensive experience in advertising and brand strategy.
Profile and Expertise in specific functional areas	Refer Notice and Explanatory Statement
Experience	Refer Notice and Explanatory Statement
Terms and conditions of appointment	Refer Notice and Explanatory Statement
Details of remuneration last drawn	₹ 8,60,000 (net) per month
Details of remuneration sought to be paid	Refer Notice and Explanatory Statement
Shareholding in the Company including shareholding as a beneficial owner	2,88,009 Equity Shares
Directorships held in other companies including equity listed companies and excluding foreign companies as on the date of this Notice	a. Brand Planet Consultants India Private Limited – Director b. FFC Information Solution Private Limited – Director c. Gozoop Online Private Limited – Nominee Director
Memberships / Chairmanships of committees of other companies (excluding foreign companies) as on date of this Notice	Not Applicable
Listed entities from which the Director has resigned from directorship in the past three (3) years	Not Applicable
No. of Board Meetings attended	1 (one)
Inter-se relationship with other Directors and Key Managerial Personnel	Mr. Anjan Roy is not Related to any of the Directors of the Company.