

May 29, 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 Sirs,

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 Friday, May 29, 2026, has *inter-alia* approved the Audited Financial Results (Consolidated and Standalone) for the half year and financial year ended March 31, 2026.

We enclose herewith the Audited Financial Results (Consolidated and Standalone) of the Company for the half year and financial year ended March 31, 2026, along with the Auditors' Reports of the Statutory Auditors.

We would like to state that M/s. Shweta Jain & Co LLP (formerly known as M/s. Shweta Jain & Co), Chartered Accountants, Statutory Auditors of the Company, have issued audit reports with unmodified opinion on the Statement. The declaration in this regard has been provided with the Outcome.

The Meeting of the Board of Directors commenced at 05:00 p.m. and concluded at 05:20 p.m.

The Audited Financial Results (Standalone and Consolidated) for the half year and financial year ended March 31, 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.

Yours Faithfully

For Yaap Digital Limited

(Formerly known as Yaap Digital Private Limited)

Shivani Shivshankar Tiwari

Company Secretary & Compliance Officer

Membership No.: A54854

Place: Mumbai



YAAP DIGITAL LIMITED

SUMMARY OF CONSOLIDATED PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2026

INR in Lakhs

Particulars	For the half year ended			For the Year ended		
	31st March,2026 (Audited)	30th September, 2025 (Unaudited)	31st March,2025 (Audited)	As at 31st March, 2026 (Audited)	As at 31st March, 2025 (Audited)	Growth %
TOTAL INCOME	13,855.67	5,016.98	10,707.57	18,872.65	15,439.65	22.23%
PROFIT BEFORE TAX	2,534.10	336.09	1,078.66	2,870.19	1,487.40	92.97%
PROFIT FOR THE YEAR AFTER TAX	1,900.13	319.90	829.21	2,220.02	1,121.50	97.95%

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

CIN: U74900MH2016PLC274104

Registered Office: 802, 8th Floor "Signature (By Lotus)" at Veera Desai Road Ext.,
Andheri (West), Mumbai 400 053. e-mail: info@yaap.in, Ph.: +91 93191 94152.

www.yaap.in

Independent Auditor's Report on Consolidated half yearly Financial Result and year to date result of Yaap Digital Limited ("the Company) pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

To,
The Board of Directors of
YAAP DIGITAL LIMITED
Mumbai

Opinion:

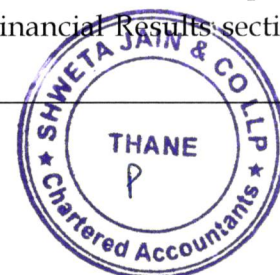
We have audited the accompanying statement of half yearly and year to date consolidated financial results of Yaap Digital Limited ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as the "Group") for the half year ended 31 March 2026 and for the year ended 31 March 2026 ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the audit reports of the other auditors on separate financial statements / financial information of subsidiaries referred to in "Other Matters" section below :

- a) includes the results of the entities listed in **Annexure A** to this report;
- b) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard and
- c) gives a true and fair view in conformity with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the consolidated net profit and other financial information of the Group for the half year ended 31 March 2026 and for the year ended 31 March 2026.

Basis of Opinion :

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standard are further described in paragraph (a) of the Auditor's Responsibilities section below for the Audit of the Consolidated Annual Financial Results section of our report.



We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial statements for the year ended 31st March, 2026 under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

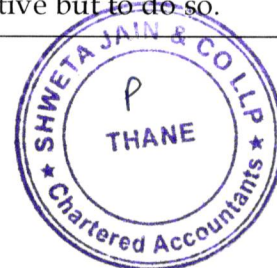
We believe that the audit evidence obtained by us, and the audit evidence obtained by the other auditors in terms of their reports referred to in Other Matters section below, is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Consolidated Financial Results:

This Statement, which includes the Consolidated Financial Results, is the responsibility of the Parent's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended 31st March, 2026, have been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the Half year and year ended 31st March, 2026 that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Parent, as aforesaid.

In preparing the consolidated annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.



The respective Board of Directors of the entities included in the Group are responsible for overseeing the financial reporting process of the group.

AUDITOR'S RESPONSIBILITIES

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the Management and Board of Directors.
4. Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
5. Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained,



whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

6. Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
7. Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
8. Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results/Financial Information of the entities within the Group to express an opinion on the Annual Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Annual Consolidated Financial Results of which we are the independent auditors. For the other entities included in the Annual Consolidated Financial Results, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Parent and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under regulation 33(8) of the Listing Regulation as amended, to the extent applicable.



Review of the Consolidated financial results :

We conducted our review of the Consolidated Financial Results for the half year ended 31st March, 2026 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SA specified under section 143 (10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

The Statement includes the results of the entities as listed under paragraph (a)(i) of Opinion and Conclusion section above.

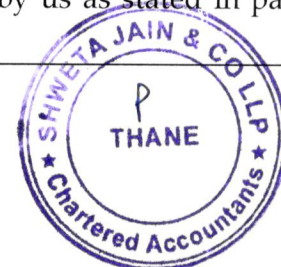
We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

OTHER MATTERS

The Statement includes the results for the half year ended 31 March 2026 being the balancing figures between the audited figures in respect of the full financial year ended 31 March 2026 and the published unaudited year-to-date figures up to the half year ended 30 September 2025 of the Holding Company, which were subjected to limited review by us. The financial information of the subsidiary for the corresponding period has been furnished by the Management and has not been reviewed by us.

Our opinion on the Statement is not modified in respect of this matter.

- (a) The accompanying Statement includes the audited financial results and other financial information in respect of 6 subsidiaries whose financial statements include total assets of Rs. 7,795.88 Lakhs as at 31st March 2026, total revenues of Rs. 10837.63 Lakhs and total net profit / (loss) after tax of Rs. 1313.81 Lakhs for the year ended 31st March 2026 respectively and cash flows (net outflow) of Rs. 874.17 Lakhs for the year ended 31st March 2026, as considered in the Financial Statements. Out of the six subsidiary companies we have done the audit of the three subsidiaries and other 3 subsidiary companies audit is done by the other auditor, whose reports have been furnished to us by the management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above



We also draw attention to **Note 5** to the financial results regarding listing of the equity shares of the Company on NSE Emerge Platform pursuant to the Initial Public Offer ("IPQ") during the year. Our opinion is not modified in respect of this matter.

The Statement has been prepared for the limited purpose of compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and for submission to NSE Emerge and should be read in conjunction with the audited financial statements of the Group for the year ended 31 March 2026 on which we have issued an unmodified audit opinion vide our report dated 29th May 2026.

Our report on the Statement is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

FOR SHWETA JAIN & CO LLP.

CHARTERED ACCOUNTANTS

F.R.N. : 127673W/W101149

Priyanka



PRIYANKA JAJU

(Partner)

Membership No. : 416197

Place : Mumbai

Date : 29th May 2026

UDIN : 26416197LMNWID7348

Annexure "A"

Sr No.	Parent :
1	Yaap Digital Limited
	Subsidiaries:
2	Oplifi Digital Private Limited
3	Brand Planet Consultants India Private Limited
4	FFC Information Solution Private Limited
5	Intnt Asia Pacific Pte Ltd
6	YAAP Digital FZE UAE
7	GoZoop Online Private Limited



YAAP DIGITAL LIMITED
CIN: L74900MH2016PLC274104
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2026

Particulars	INR in Lakhs	
	As at 31st March 2026	As at 31st March 2025
EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	2,093.30	171.20
Reserves and surplus	8,753.31	2,054.06
	<u>10,846.61</u>	<u>2,225.26</u>
Minority Interest	1,205.89	-
	<u>1,205.89</u>	-
Non-current liabilities		
Long-term borrowings	1,802.09	1,719.99
Long-term Provision	183.48	194.06
	<u>1,985.57</u>	<u>1,914.04</u>
Current liabilities		
Short-term borrowings	1,386.83	559.61
Trade payables		
a. Dues of Micro & Small Enterprises	43.59	609.93
b. Dues to Others	3,192.46	4,243.29
Other current liabilities	1,356.90	1,929.82
Short-term provisions	1,631.81	28.33
	<u>7,611.60</u>	<u>7,370.98</u>
TOTAL	<u><u>21,649.66</u></u>	<u><u>11,510.29</u></u>
ASSETS		
Non-current assets		
Property, Plant and Equipment & Intangible assets		
Property, Plant and Equipment	673.07	298.34
Intangible assets	4,399.19	1,191.23
Intangible assets (WIP)	495.72	-
Non-current investments	556.47	0.50
Deferred tax assets (net)	116.48	43.65
Long-term loans and advances	10.84	15.33
Other non-current assets	223.15	129.18
	<u>6,474.91</u>	<u>1,678.23</u>
Current assets		
Trade receivables	7,911.20	4,065.35
Cash and cash equivalents	4,446.93	5,143.42
Short-term loans and advances	76.93	15.47
Other current assets	2,739.70	607.82
	<u>15,174.76</u>	<u>9,832.06</u>
TOTAL	<u><u>21,649.66</u></u>	<u><u>11,510.29</u></u>

For and on behalf of the board of
YAAP DIGITAL LIMITED



ATUL HEGDE
Chairman and Managing Director
DIN No. 02699927
Place : Mumbai
Date: 29th May 2026

YAAP DIGITAL LIMITED
CIN: L74900MH2016PLC274104

CONSOLIDATED PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2026

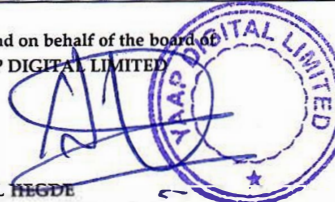
INR in Lakhs

Particulars	For the half year ended			For the Year ended	
	31st March,2026 (Audited)	30th September, 2025 (Unaudited)	31st March,2025 (Audited)	As at 31st March, 2026 (Audited)	As at 31st March, 2025 (Audited)
INCOME					
Revenue from operations	13,566.27	4,922.63	10,587.47	18,488.90	15,254.49
Other income	289.40	94.35	120.10	383.75	185.16
Total Revenue	13,855.67	5,016.98	10,707.57	18,872.65	15,439.65
EXPENDITURE					
Direct Cost	6,554.93	2,755.93	7,609.71	9,310.86	10,238.96
Employee benefits expense	3,176.94	1,151.33	1,191.33	4,328.27	2,263.23
Finance costs	96.06	80.91	79.11	176.97	159.08
Depreciation and amortisation expense	94.84	31.89	15.88	126.73	31.82
Other Expenses	1,398.81	660.82	732.88	2,059.62	1,259.15
Total Expenses	11,321.57	4,680.88	9,628.91	16,002.46	13,952.24
PROFIT BEFORE TAX	2,534.10	336.09	1,078.66	2,870.19	1,487.40
TAX EXPENSES					
Current Tax	657.56	16.20	203.74	673.76	305.09
Income Tax earlier Year	20.68	-	(0.39)	20.68	(0.39)
Deferred Tax	(44.27)	-	46.10	(44.27)	61.21
PROFIT FOR THE YEAR AFTER TAX	1,900.13	319.90	829.21	2,220.02	1,121.50
Minority Interest	373.87			373.87	
PROFIT FOR THE YEAR	1,526.25	319.90	829.21	1,846.15	1,121.50

Earning per equity share of face value of ` 10 each

- Basic (in `)	9.30	2.20	48.88	12.10	67.26
- Diluted (in `)	9.30	2.20	48.88	12.10	67.26

For and on behalf of the board of
YAAP DIGITAL LIMITED


ATUL HEGDE
Chairman and Managing Director
DIN No. 02699927
Place : Mumbai
Date: 29th May 2026



YAAP DIGITAL LIMITED
CIN: L74900MH2016PLC274104
CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

A CASH FLOW FROM OPERATING ACTIVITIES	As at 31st March, 2026	As at 31st March, 2025
Net Profit (Loss) before Tax		
Adjustments for :	2,870.19	1,487.40
Add : Depreciation		
Add : Interest & Finance Charges	126.73	31.82
Add : Loss / (Profit) on Sale of Fixed Assets	176.97	159.08
Less : Adjustments in Reserves	1.96	(0.07)
Less :Deferred tax under acquisition	(52.28)	(29.72)
Less : Minority Interest	(28.56)	
Less : Interest Income	(373.87)	-
Operating Profit before Working Capital Changes	(27.43)	(3.47)
Adjustments for:	2,693.70	1,645.05
(Increase)/Decrease in Long Loans & Advances	4.49	(19.77)
(Increase)/Decrease in Other Non Current Assets	(93.97)	(50.97)
(Increase)/Decrease in Trade receivables	(3,845.85)	(3,047.35)
(Increase)/Decrease in Short Loans & Advances	(61.46)	(27.10)
(Increase)/Decrease in Other Current Assets	(2,131.88)	(64.92)
Increase / (Decrease) in Long Term Provisions	(10.57)	93.36
Increase / (Decrease) in Minority Interest	1,205.89	-
Increase / (Decrease) in Trade Payables	(1,617.17)	2,403.13
Increase / (Decrease) in Other Current Liabilities & Provisions	1,030.57	(1,228.35)
Cash generated from Operations	(2,826.25)	(1,941.96)
Income Tax Paid	(694.44)	(304.70)
NET CASH FLOW FROM/ (USED IN) OPERATING ACTIVITIES	(3,520.69)	(601.61)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(505.03)	(277.20)
Intangible Assets (WIP) / Purchase of Intangible Assets	(495.72)	(10.00)
Goodwill in Subsidiary	(3,206.74)	-
Proceed from Sale of Property, Plant and Equipment	0.40	0.16
Investment in Quoted Equity Shares & Other Investments	(555.97)	-
Interest Received	27.43	3.47
Dividend Received	-	-
NET CASH FLOW FROM/ (USED IN) INVESTING ACTIVITIES	(4,735.63)	(283.58)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long term borrowings	82.10	220.52
Proceeds from Short Term borrowings	827.22	(215.07)
Proceeds from Issues of Equity Shares	552.50	6.40
Proceeds from Share Premium Account	7,458.75	81.41
Share issue Expenses	(1,183.78)	(21.38)
Interest & Finance Charges	(176.97)	(159.08)
NET CASH FLOW FROM FINANCING ACTIVITIES	7,559.83	(87.20)
D. NET INCREASE/(DECREASE) IN CASH AND CASH		
Net Increase in Cash & Cash Equivalents (A) + (B) + (C)	(696.49)	(972.39)
Cash and Cash Equivalents at the beginning of the period	5,143.42	6,114.31
Cash and Cash Equivalents at the end of the period	4,446.93	5,143.42
Net Increase in Cash & Cash Equivalents as at ...	(696.49)	(970.89)

Note:

- All figures in brackets are outflow
- The above Cash Flow Statement has been prepared under 'Indirect Method' as set out in the Accounting Standard-3 on 'Cash Flow Statement' issued by the Institute of Chartered Accountant of India.

For and on behalf of the board of
YAAP DIGITAL LIMITED

ATUL HEGDE
Chairman and Managing Director
DIN No. 02699927
Place : Mumbai
Date: 29th May 2026



Notes to Consolidated Financial Results:

1. The Audited Consolidated Financial Results for the year ended 31st March, 2026 and the unaudited Half Yearly Financial Results has been reviewed by the Audit Committee and approved by Board of Directors at their respective meetings held on 29th May, 2026.

2. The principal activity of the Company is to provide digital advertising agency services, digital Influencer services, organizing various events & media campaigns for the clients & related services to top tier domestic and international clients, which constitute a single reportable segment. Therefore, Segment Reporting in terms of AS-17 is not applicable

3. The Consolidated Financial Results includes Financial Statements of the following subsidiaries and step-down subsidiary of the Company:

The company has the following subsidiary companies :

1. Oplifi Digital Private Limited
2. Brand Planet Consultants India Private Limited
3. FFC Information Solution Private Limited
4. Intnt Asia Pacific Pte Ltd Singapore
5. YAAP Digital FZE UAE
6. GoZoop Online Private Limited (60.15 % stake acquired during the year)

The company has further step-down subsidiary named YAAP Digital FZ LLC at UAE which is subsidiary of the company YAAP Digital FZE UAE.

4. These consolidated financial results have been prepared in accordance with Accounting Standards (AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and in terms of the Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015 (the "Listing Regulations").

5. The equity shares of the Holding Company were listed on NSE Emerge on 5th March 2026. These financial results are the first consolidated financial results filed by the Holding Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

6. During the year/period under audit, the Company has acquired 60.15% stake in GoZoop Online Private Limited, a domestic company, thereby expanding its group of subsidiaries. GoZoop Online Private Limited being a subsidiary company has been consolidated with Yaap Digital Limited's existing subsidiaries for the first time as of the half year and the financial year ended 31st March, 2026 including adjustments as per applicable accounting standards. The results of operations of a GoZoop Online Private Limited are included in the consolidated financial results for the year ended 31 March 2026. The acquisition has been accounted for in accordance with the relevant provisions of AS 21 - "Consolidated Financial Statements".

7. The Statutory Auditors of the Company have expressed an Unmodified Opinion on the audited consolidated financial results for the year ended as on 31st March, 2026.

8. The figures for the half year ended March 31, 2026, being the balancing figures between the audited figures in respect of full financial year ended March 31, 2026 and the unaudited year to date figures up to the 30th September 2025, being the date of the end of the half year of the Current Financial Year.


9. The figures of previous year/periods are regrouped/rearranged wherever necessary to make them comparable with the current year/periods' figures.

10. Basic and Diluted EPS have been calculated using the weighted average number of shares. and are not annualised.

11. The figures in lakhs has been rounded off to two decimals.

12. The Company has created an email Id i.e. investor@yaap.in for the purpose of registering complaints by the investors.

For and on behalf of the board of
YAAP DIGITAL LIMITED


ATUL HEGDE
Chairman and Managing
Director

DIN No. 02699927

Place : Mumbai

Date: 29th May 2026



Independent Auditor's Report on the Half yearly and Year to Date Audited Standalone Financial Results of the Company Yaap Digital Limited ("the company"), Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors of
YAAP DIGITAL LIMITED
Mumbai

Opinion and Conclusion:

We have audited the accompanying statement of half yearly and year to date standalone financial results of Yaap Digital Limited ("the Company") for the half year ended 31 March 2026 and for the year ended 31 March 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

Opinion :

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a) Has been presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b) gives a true and fair view in conformity with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the standalone net profit and other financial information of the Company for the half year ended 31st March 2026 and for the year ended 31st March 2026.

Basis of Opinion.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report.



We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics

We believe that the audit evidence obtained by us are sufficient and appropriate to provide a basis for our opinion on the standalone financial results

Management's Responsibilities for the Standalone Financial Results:

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial results that give a true and fair view of the financial position, financial performance & cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process of the company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results :

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is



a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the Standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management and Board of Directors.
4. Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations
5. Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



6. Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
7. Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Annual Standalone Financial Results.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

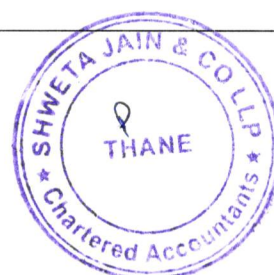
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

OTHER MATTERS

The Statement includes the results for the half year ended 31 March 2026 being the balancing figures between the audited figures in respect of the full financial year ended 31 March 2026 and the published unaudited year-to-date figures up to the half year ended 30 September 2025, which were subjected to limited review by us.

We also draw attention to **Note 4** to the financial results regarding listing of the equity shares of the Company on NSE Emerge Platform pursuant to the Initial Public Offer ("IPO") during the year. Our opinion is not modified in respect of this matter.

The Statement has been prepared for the limited purpose of compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and for submission to NSE Emerge and should be read in conjunction with the audited



financial statements of the Company for the year ended 31 March 2026 on which we have issued an unmodified audit opinion vide our report dated 29th May 2026.

FOR SHWETA JAIN & CO LLP.

CHARTERED ACCOUNTANTS

F.R.N. : 127673W/W101149

Priyanka

PRIYANKA JAJU

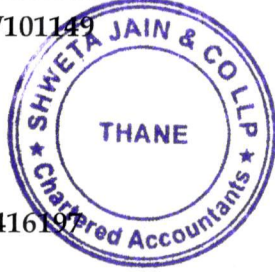
(Partner)

Membership No. : 416197

Place : Mumbai

Date : 29th May 2026

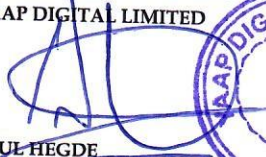
UDIN : 26416197CVLKOJ6280



YAAP DIGITAL LIMITED
CIN: L74900MH2016PLC274104
STANDALONE BALANCE SHEET AS AT 31ST MARCH, 2026

Particulars	INR in Lakhs	
	As at 31st March, 2026	As at 31st March, 2025
EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	2,093.30	171.20
Reserves and surplus	8,208.26	2,396.68
	10,301.56	2,567.88
Non-current liabilities		
Long-term borrowings	1,802.09	1,719.99
Long-term provisions	76.03	64.17
	1,878.12	1,784.15
Current liabilities		
Short-term borrowings	707.61	20.39
Trade payables		20.39
a. Dues of Micro & Small Enterprises	930.90	1,664.79
b. Dues to Others	2,887.99	3,751.85
Other current liabilities	1,123.55	1,820.70
Short-term provisions	55.35	13.69
	5,705.40	7,271.42
TOTAL	17,885.08	11,623.45
ASSETS		
Non-current assets		
<u>Property Plant, Equipement & Intangible Assets</u>		
Property Plant, Equipement	347.52	282.78
Intangible assets	8.11	10.11
Intangible Assets (WIP)	495.72	-
Non-current investments	5,957.03	1,494.41
Long-term loans and advances	208.05	188.56
Deferred tax Assets	13.61	15.90
Other non-current assets	125.92	121.36
	7,155.97	2,113.12
Current assets		
Trade receivables	6,055.15	4,234.65
Cash and cash equivalents	2,873.83	5,036.70
Other current assets	1,800.12	238.98
	10,729.11	9,510.34
TOTAL	17,885.08	11,623.45

For and on behalf of the board of
YAAP DIGITAL LIMITED


ATUL HEGDE
Chairman and Managing Director
DIN No. 02699927
Place : Mumbai
Date: 29th May 2026



YAAP DIGITAL LIMITED
CIN: L74900MH2016PLC274104
STANDALONE PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2026

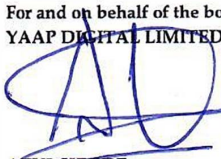
INR in Lakhs

Particulars	For the half year ended			For the Year ended	
	31st March,2026 (Audited)	30th September, 2025 (Unaudited)	31st March,2025 (Audited)	As at 31st March, 2026 (Audited)	As at 31st March, 2025 (Audited)
INCOME					
Revenue from operations	7,132.16	3,493.65	9,031.30	10,625.80	12,515.24
Other income	107.03	121.81	158.57	228.84	239.76
Total Revenue	7,239.18	3,615.46	9,189.87	10,854.64	12,755.00
EXPENDITURE					
Direct Cost	4,852.39	2,341.51	7,059.20	7,193.90	9,422.21
Employee benefits expense	700.67	624.21	649.62	1,324.88	1,200.44
Finance costs	77.35	63.15	55.87	140.51	111.55
Depreciation and amortisation expense	32.70	26.53	10.61	59.23	20.03
Other Expenses	387.46	521.79	481.45	909.25	835.20
Total Expenses	6,050.57	3,577.20	8,256.75	9,627.77	11,589.43
PROFIT BEFORE TAX	1,188.62	38.26	933.12	1,226.88	1,165.58
TAX EXPENSES					
Current Tax	283.04	16.20	192.64	299.24	246.14
Income Tax earlier Year	19.14	-	(0.59)	19.14	(0.59)
Deferred Tax	2.29	-	42.09	2.29	50.08
PROFIT FOR THE YEAR	884.15	22.06	698.98	906.21	869.94

Earning per equity share of face value of ` 10 each

- Basic (in `)	5.39	0.15	41.20	5.94	52.17
- Diluted (in `)	5.39	0.15	41.20	5.94	52.17

For and on behalf of the board of
YAAP DIGITAL LIMITED


ATUL HEGDE
Chairman and Managing Director
DIN No. 02699927
Place : Mumbai
Date: 29th May 2026



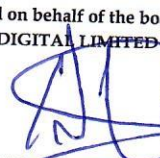
YAAP DIGITAL LIMITED
CIN: L74900MH2016PLC274104
STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026

	As at 31st March, 2026	As at 31st March, 2025
INR in Lakhs		
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax		
Adjustments for :	1,226.88	1,165.58
Depreciation and Amortisation		
Interest & Finance Charges	59.23	20.03
Interest & Dividend Income	140.51	111.55
Profit on sale of Fixed Assets	(40.62)	(23.42)
Operating Profit before Working Capital Changes	-	(0.07)
Adjustments for:	1,386.00	1,273.66
(Increase)/Decrease in Long Loans & Advances		
(Increase)/Decrease in Other non-current assets	(19.49)	
(Increase)/Decrease in Trade receivables	(4.56)	(50.97)
(Increase)/Decrease in Other current assets	(1,820.50)	(3,295.28)
(Increase)/Decrease in Long-term provisions	(1,561.14)	(194.80)
(Increase)/Decrease in Trade payables	11.87	
(Increase)/Decrease in Other current liabilities	(1,597.75)	1,660.54
(Increase)/Decrease in Short-term provisions	(697.15)	
Changes in Working Capital	41.65	
Cash generated from Operations	(5,647.08)	(1,880.51)
Income Tax Paid	(4,261.08)	(606.84)
	(318.38)	(245.55)
NET CASH FLOW FROM/ (USED IN) OPERATING ACTIVITIES	(4,579.46)	(852.40)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property Plant, Equipment		
Proceed from Sale of Property Plant, Equipment	(121.98)	(274.51)
Intangible Assets WIP	-	0.16
Investments in Subsidiary company	(495.72)	(10.00)
Interest Received	(4,462.62)	-
Dividend Received	40.62	23.42
NET CASH FLOW FROM/ (USED IN) INVESTING ACTIVITIES	(5,039.70)	(260.94)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long term borrowings		
Proceeds from Short term borrowings	82.10	221.57
Proceeds from Equity	687.22	13.92
Proceeds from Security Premium	552.50	6.40
IPO/Share Issue Expenses	7,458.75	81.41
Interest & Finance Charges	(1,183.78)	(21.38)
	(140.51)	(111.55)
NET CASH FLOW FROM FINANCING ACTIVITIES	7,456.29	190.37
D. NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A) + (B) + (C)		
	(2,162.87)	(922.96)
Cash & Bank Balance at Beginning of the Year		
Cash & Bank Balance at the End of the Year	5,036.70	5,959.67
Net Increase in Cash & Cash Equivalents as at	2,873.83	5,036.70
	(2,162.87)	(922.96)

Note:

- All figures in brackets are outflow
- The above Cash Flow Statement has been prepared under 'Indirect Method' as set out in the Accounting Standard-3 on 'Cash Flow Statement' issued by the Institute of Chartered Accountant of India.

For and on behalf of the board of
YAAP DIGITAL LIMITED

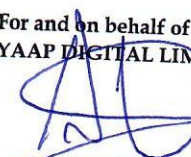

ATUL HEGDE
Chairman and Managing Director
DIN No. 02699927
Place : Mumbai
Date: 29th May 2026



Notes to the Standalone Financial Results :

1. The Audited Standalone Financial Results for the year ended 31st March, 2026 and the unaudited Half Yearly Financial Results has been reviewed by the Audit Committee and approved by Board of Directors at their respective meetings held on 29th May, 2026.
2. The principal activity of the Company is to provide digital advertising agency services, digital Influencer services, organizing various events & media campaigns for the clients & related services to top tier domestic and international clients, which constitute a single reportable segment. Therefore, Segment Reporting in terms of AS-17 is not applicable.
3. These financial results have been prepared in accordance with Accounting Standards (AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and in terms of the Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015 (the "Listing Regulations").
4. The equity shares of the Company were listed on NSE Emerge SME Platform on 5th March 2026. These financial results are the first financial results filed by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
5. During the year/period under audit, the Company has acquired 60.15% stake in GoZoop Online Private Limited, a domestic company, thereby expanding its group of subsidiaries. The acquisition was completed on 30th March, 2026 and GoZoop Online Private Limited being a subsidiary company has been consolidated with Yaap Digital Limited's existing subsidiaries for the first time as of the half year and the financial year ended 31st March, 2026. The acquisition has been accounted for in accordance with the relevant provisions of AS 21 - "Consolidated Financial Statements".
6. The Statutory Auditors of the Company have expressed an unmodified Opinion on the audited financial results for the year ended as on 31st March, 2026.
7. The figures for the half year ended March 31, 2026, being the balancing figures between the audited figures in respect of full financial year ended 31st March, 2026 and the unaudited year to date figures up to the 30th September 2025, being the date of the end of the half year of the Current Financial Year.
8. The figures of previous periods/year has been regrouped/rearranged wherever necessary to make them comparable with the current periods/years' figures.
9. Basic and Diluted EPS have been calculated using the weighted average number of shares during the year.
10. The figures in lakhs are rounded off to two decimals.
11. The Company has created an email Id i.e. investor@yaap.in for the purpose of registering complaints by the investors.

For and on behalf of the board of
YAAP DIGITAL LIMITED


ATUL HEGDE
Chairman and Managing
Director

DIN No. 02699927
Place : Mumbai
Date: 29th May 2026



Date: 29/05/2026

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

Subject: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we, the undersigned, Atul Hegde, Chairman and Managing Director, and Shyamal Madhvi, Chief Financial Officer of YAAP Digital Limited ('Company') hereby declare that the Statutory Auditors of the Company M/s. Shweta Jain and Co LLP, Chartered Accountants, (ICAI Firm Registration No. 127673W), the Statutory Auditors' of the Company have issued an Audit Report with unmodified opinion on the Audited (Standalone & Consolidated) Financial Statements for the Half Year and the Financial Year ended 31st March, 2026.

Please take the same on your records.

Thanking you,
Yours faithfully,
For Yaap Digital Limited



Atul Hegde
Chairman & Managing Director
DIN: 02699927



Shyamal Madhvi
Chief Financial Officer

Place: Mumbai



SHWETA JAIN & CO LLP

CHARTERED ACCOUNTANTS, (LLPIN- ACQ-2534)
(formerly known as Shweta Jain & Co, Chartered Accountants)

To,
Listing Compliance Department,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex,
Bandra East, Mumbai - 40005 1, Maharashtra, India.

Subject: Certificate on utilization of Initial Public Offer ('IPO') Proceeds by the Yaap Digital Limited ('Company') for the half year ended 31st March 2026.

Dear Sir/Madam,

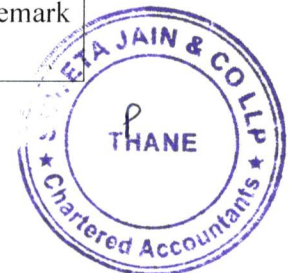
We, M/s. Shweta Jain & Co LLP (formerly Known as Shweta Jain & Co), Chartered Accountants, bearing FRN: 127673W and Statutory Auditors of the Company, pursuant to Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and in reference to NSE Circular No. NSE/CML/2024/23 dated 5th September, 2024.

We hereby confirm and certify, as detailed below, that there was no deviation or variation in the utilization of the funds raised through the IPO by the Company from the objects stated in the Prospectus dated 2nd March, 2026, for the half-year ended 31st March 2026. The expenditure towards Issue related expenses exceeded the amount by Rs. 27.35 Lakhs which was utilised from Monitoring account thus reducing the amount of Net Proceeds as on March 31, 2026, to Rs. 6850.00 Lakhs. However, the company had issued the cheque dated March 30, 2026, of Rs. 27.35 Lakhs which has been cleared on May 06, 2026, for reimbursement of the excess issue expenditure made from monitoring account thus making the Net Issue amount available for utilisation to Rs. 6877.35 lakhs.

The informations which is certified has been obtained from Audited Financial results, which have been audited by us as on 31st March 2026. Our responsibility is to examine the relevant documents and records as per the Guidance note on Report of Certificates for Special purpose (revised 2016) issued by the Institute of Chartered Accountants of India (the ICAI). The Guidance note requires that we comply with the ethical requirements of the code of Ethics issued by the ICAI.

¹Amount (Rs. In Lakhs)

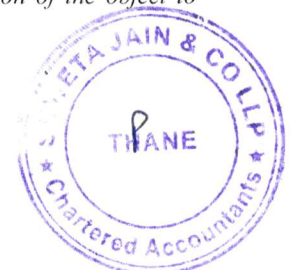
Sr. No.	Object as disclosed in the Prospectus	Amount disclosed in the Prospectus	Actual Amount Utilised till 31 st March, 2026	Unutilised Amount	Remarks, if any
1	² Funding part payment of purchase consideration	3,400.00	3,400.00	0.00	No Remark



	for the proposed acquisition of GoZoop Online Private Limited				
2	³ Funding capital expenditure to be incurred for Establishment of an AI-Led Short-Form Content Production Hub (“ACP Hub”)	400.75	0.00	400.75	No Remark
3	⁴ Funding our incremental working capital requirements	1600.00	600.00	1000.00	No Remark
4	Funding inorganic growth through unidentified Acquisitions and ⁵ general corporate purposes	1476.60	0.00	1476.60	No Remark
Total		6,877.35	4000.00	2877.35	

Notes:

1. The Company have filed the Report from Monitoring Agency date May 15, 2026.
2. The company has fully utilised the funds allocated towards Funding part payment of purchase consideration for the proposed acquisition of GoZoop Online Private Limited on March 30, 2026, as the payment of cash consideration against the First Tranche.
3. The Company was unable to utilise the fund allocated towards Funding capital expenditure to be incurred for Establishment of an AI-Led Short-Form Content Production Hub (“ACP Hub”) during the reporting quarter as the company was listed on March 05, 2026 and funds were released from the Public Account to Monitoring Account at the end of March 2026. Further, as provided under Section V of the Prospectus filed, in the event that estimated utilization out of the Net Proceeds in a scheduled Fiscal being not undertaken in its entirety, the remaining Net Proceeds shall be utilized in subsequent Fiscals, as may be decided by the Company, in accordance with applicable laws. Any such change in our plans may require rescheduling of expenditure programs and increasing or decreasing expenditure for a particular object vis-à-vis the utilization of Net Proceeds. Accordingly, it is proposed to utilise the proceeds towards said expenditure within 2 financial years from the end of financial year ended March 31, 2026.
4. The company had transferred Rs. 1000.00 Lakhs from monitoring account to Current Account of the company during the quarter; out of which Rs. 600.00 Lakhs was utilised towards working capital expenditure and Rs. 400.00 Lakhs was transferred back to the Monitoring account. The company have fully utilised the allocated portion of Rs. 600.00 Lakhs towards Funding the incremental working capital requirements during the reporting quarter. Further, out of the total funds utilised the company had utilised portion of the object to



discharge the payment towards service provided by Oplifi Digital Private Limited, Wholly Owned Subsidiary upto Rs. 33.00 Lakhs resulting in payment to related party. The transaction was carried out on arm's length basis and was in ordinary course of business. Necessary approval of board of directors was sought by the company at the board meeting dated March 5, 2025.

5. Out of the total fund of Rs. 1476.60 lakhs allocated towards Funding inorganic growth through unidentified Acquisitions and general corporate purposes the expenditure of Rs. 1000.00 lakhs are allocated towards General Corporate Purpose. Further as mentioned in note 2 above and pursuant to Section V of prospectus, the allocation shall be utilised within 2 financial years from the end of financial year ended March 31, 2026, and on identification of business for inorganic growth, whichever is later.
6. The Company had raised Rs. 8,011.25 Lakhs through Public Issue and allocation towards Issue related expenses was made of Rs. 1,133.90 Lakhs. However, the expenditure towards Issue related expenses exceeded the amount by Rs. 27.35 Lakhs which was utilised from Monitoring account thus reducing the amount of Net Proceeds as on March 31, 2026, to Rs. 6850.00 Lakhs. However, the company had issued the cheque dated March 30, 2026, of Rs. 27.35 Lakhs which has been cleared on May 06, 2026, for reimbursement of the excess issue expenditure made from monitoring account thus making the Net Issue amount available for utilisation to Rs. 6877.35 lakhs.

FOR SHWETA JAIN & CO LLP.
CHARTERED ACCOUNTANTS
F.R.N. : 127673W/W101149

Priyanka

PRIYANKA JAJU
(Partner)

Membership No. : 416197

Place : Mira Road

Date : 29th May 2026

UDIN : 26416197EABSIR3181

