Date: November 12, 2026

To,
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**

Subject: Statement of Deviation or Variation in utilization of funds raised through Public Issue of 55,25,000 equity shares of Face Value Rs. 10 each at the price per share of Rs. 145 issued and allotted on March 02, 2026, aggregating to Rs. 8,011.25 Lakhs for the Second Quarter ended September 30, 2026, of the Financial Year 2025-26:

Dear Sir/Madam,

Pursuant to Regulation 262 (2) of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations") and Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are presenting herewith the Statement of Deviation or Variation in utilization of funds raised through Public Issue for Second (2nd) Quarter ended September 30, 2026 of the Financial Year 2026-2027 as per the details provided in **Annexure-A.**

You are requested to take the above on record.

Thanking you,
Yours faithfully,

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

SHIVANI SHIVSHANKAR TIWARI
Digitally signed by SHIVANI SHIVSHANKAR TIWARI
Date: 2026.11.12 17:39:13 +05'30'

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

Encl: As above

ANNEXURE -A - STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, ~~RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC~~.

Statement on deviation / variation in utilization of funds raised	
Name of the Listed Entity	**For Yaap Digital Limited (Formerly known as Yaap Digital Private Limited)**
Mode of Fund Raising	Public Issue of 55,25,000 Equity Shares of Face Value of Rs. 10/- Each ("Equity Shares") for Cash at a Price of Rs. 145/- Per Equity Share (Including a premium of Rs. 135/- Per Equity Share) ("Issue Price") aggregating to Rs. 8,011.25 Lakhs.
Date of Raising Funds	March 02, 2026 (Allotment Date) Listing Date: March 05, 2026
Amount Raised	Total funds Rs. 8,011.25 Lakhs (Gross Proceeds) (Rounded off *Rs. 80.11 Crores*) Available for Utilization post Issue Expenses: Rs. 6,877.35 Lakhs (Net Proceeds)
Report filed for quarter ended	Q2 FY 2026-2027
Monitoring Agency	Yes, Applicable
Monitoring Agency Name, if applicable	Crisil Ratings Limited
Is there a deviation/ Variation in use of fund raised	No
If yes, whether the same is pursuant to change in terms of contract or objects which were approved by the shareholder	Not Applicable
If Yes, Date of shareholder approval	-
Explanation for deviation / variation	-
Comments of the Audit Committee after review	-
Comments of the auditors, if any	-
Objects for which funds have been raised and where there has been a deviation, in the following table	

Original Object	Modified Object, if any	Original Allocation (Rs. in Lakhs)	Modified allocation, if any	Funds Utilised (Rs. in Lakhs)	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks if any
Funding part payment of purchase consideration for the proposed acquisition of GoZoop Online Private Limited ("GoZoop")	No Modification	3,400.00	0.00	3,400.00	0.00	-
Funding capital expenditure to be incurred for Establishment of an AI-Led Short-Form Content Production Hub ("ACP Hub")	No Modification	400.75	0.00	0.00	0.00	-
Funding our incremental working capital requirements	No Modification	1,600.00	0.00	1465.89	0.00	-
Funding inorganic growth through unidentified acquisitions and general corporate purposes*	No Modification	1,476.60	0.00	1355.32	0.00	-

Total	**-**	**6,877.35**	**0.00**	**6221.21**	**0.00**	**-**

Deviation or variation could mean:
(a) Deviation in the objects or purposes for which the funds have been raised or
(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
(c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

**The cumulative amount to be utilized for general corporate purposes and towards unidentified acquisitions does not exceed 35% of the Gross Proceeds of the Issue out of which the amount to be utilized for general corporate purposes does not exceed 15% of the Gross Proceeds of the Issue or ₹1,000.00 lakhs whichever is lower and for unidentified acquisitions does not exceed 25% if the Gross Proceeds.*

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

SHIVANI SHIVSHANKAR TIWARI
Digitally signed by SHIVANI SHIVSHANKAR TIWARI
Date: 2026.11.12 17:40:57 +05'30'

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