Yaari Digital Integrated Services Limited Statement of Unaudited Consolidated Financial Results for the quarter and nine months ended 31 December 2024

						(Rs. in Crores
Particulars	3 months ended 31 December 2024	Preceding 3 months ended 30 September 2024	Corresponding 3 months ended 31 December 2023	Year to date figures for current period ended 31 December 2024	Year to date figures for previous period ended 31 December 2023	Previous year ended 31 March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
a) Revenue from operations	-	-	(0.22)	-	0.02	0.02
b) Other income	-	-	2.79	0.50	2.85	3.13
	-	-	2.57	0.50	2.87	3.15
Expenses						
Cost of material and services	-	-	0.08	-	0.32	0.32
b) Employee benefits expense	0.27	0.29	0.68	0.82	2.17	2.66
c) Finance costs	5.07	5.08	4.59	15.44	13.42	19.48
Depreciation and amortisation expense	0.02	0.02	0.11	0.06	0.32	0.35
e) Other expenses	0.18	0.20	0.78	0.59	1.55	1.95
Total expenses	5.54	5.59	6.24	16.91	17.78	24.76
Profit/(Loss) before tax for the period/year	(5.54)	(5.59)	(3.67)	(16.41)	(14.91)	(21.61
Tax expense						
a) Current tax (including earlier years)	-	0.01	-	0.01	-	-
b) Deferred tax (credit)/charge	-	-	-	-	-	-
Net Profit/(Loss) after tax for the period/ year	(5.54)	(5.60)	(3.67)	(16.42)	(14.91)	(21.61
Other comprehensive income						
 Items that will not be reclassified to profit or loss 	33.49	1.85	(2.46)	44.96	9.94	9.30
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
Other comprehensive income	33.49	1.85	(2.46)	44.96	9.94	9.30
Total comprehensive income for the period/year	27.95	(3.75)	(6.13)	28.54	(4.97)	(12.31)
Earnings per equity share (Face value of Rs. 2 per equity share)						
-Basic (in Rs.)	(0.55)	(0.56)	(0.37)	(1.63)	(1.48)	(2.15
-Diluted (in Rs.)	(0.55)	(0.56)	(0.37)	(1.63)	(1.48)	(2.15
Paid-up equity share capital (face value of Rs. 2 per equity share)	19.74	19.74	19.74	19.74	19.74	19.74
Other equity						(253.50

Notes to the consolidated financial results

- 1 Yaari Digital Integrated Services Limited ("the Company" or "the Holding Company") and its subsidiaries are together referred as "the Group" in the following notes. The Holding Company conducts its operations along with its subsidiaries. The consolidated financial results are prepared in accordance with the recognition and measurement principles of Indian Accounting Standards as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) as specified in Section 133 of the Companies Act, 2013.
- 2 The consolidated financial results of the Group for the quarter and nine months ended 31 December 2024 have been reviewed by the Audit Committee and approved by the Board of Directors ("the Board") at its meeting held on 10 January 2025 and have been subjected to limited review by the Statutory Auditors.
- 3 Yaari Digital Integrated Services Limited, "the Company" or "the Holding Company") has three subsidiaries as on 31 December 2024, namely Indiabulls Life Insurance Company Limited, Indiabulls General Insurance Limited, and YDI Consumer India Limited; the financial results of which are consolidated in the consolidated results of the Group:
- 4 In line with the long term business objectives to further accelerate the scaling up of the operations and to provide synergy of consolidated business operations and management and to streamline the operations of the Company and /or its identified subsidiaries to have a simplified and streamlined holding structure with pooled resources, the Board of Directors of the Company, subject to all applicable statutory and regulatory approvals, including approval from the stock exchanges, SEBI, shareholders and creditors of the Holding Company and its subsidiary companies; and the jurisdictional bench of the NCLT, had approved a composite Scheme of Arrangement inter-alia involving Amalgamation of Indiabulis Enterprises Limited and Dhani Services Limited (DSL) along with certain subsidiary companies of DSL with and into Yaari Digital Integrated Services Limited ("Amalgamated Company") ("Resulting Company) (the "Scheme"). The Competition Commission of India has approved the proposed Scheme of Arrangement under Section 31(1) of the Competition Act, 2002. On receipt of No Observation Letters from BSE Limited and National Stock Exchange of India Limited on March 04, 2024, respectively, the First Motion Application was filed with the National Company Law Tribunal, Chandigarh Bench on April 10, 2024.
- 5 The Group's primary business segment is reflected based on principal business activities carried on by the Company. As per Indian Accounting Standard 108 as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013, the Company operates in one reportable business segment and is primarily operating in India and hence, considered as single geographical segment. The Company carries on different business through investment in subsidiaries.
- 6 Previous period/year numbers have been regrouped/reclassified wherever considered necessary.

Statement of Unau	idited Standalone Financial Re	esults for the quarter and i	nine months ended 31 Dec	ember 2024		
						(Rs. in Crores)
Particulars	3 months ended 31 December 2024	Preceding 3 months ended 30 September 2024	Corresponding 3 months ended 31 December 2023	Year to date figures for current period ended 31 December 2024	Year to date figures for previous period ended 31 December 2023	Previous year ended 31 March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
a) Revenue from operations	-	-	-	-	-	-
b) Other income	0.09	0.09	2.87	0.77	3.20	3.57
Total income	0.09	0.09	2.87	0.77	3.20	3.57
Expenses						
a) Cost of revenue	-	-	-	-	-	-
b) Employee benefits expense	0.26	0.27	0.68	0.78	2.17	2.65
c) Finance costs	10.35	10.35	9.61	32.09	28.49	42.28
d) Depreciation and amortization expense	0.02	0.02	0.10	0.06	0.29	0.32
e) Other expenses	0.15	0.14	0.53	0.44	1.26	1.69
Total expenses	10.78	10.78	10.92	33.37	32.21	46.94
Profit/(Loss) before tax for the period/year	(10.69)	(10.69)	(8.05)	(32.60)	(29.01)	(43.37)
Tax expense						
a) Current tax (including earlier years)	-	-	-	-	-	-
b) Deferred tax charge/ (credit)	-	-	-	-	-	-
Net Profit/(Loss) after tax for the period/ year	(10.69)	(10.69)	(8.05)	(32.60)	(29.01)	(43.37)
Other comprehensive income						
 Items that will not be reclassified to profit or loss 	25.16	1.39	(1.81)	33.79	7.49	7.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
Other comprehensive income	25.16	1.39	(1.81)	33.79	7.49	7.00
Total comprehensive income for the period/year	14.47	(9.30)	(9.86)	1.19	(21.52)	(36.37)
Earnings per equity share (Face value of Rs. 2 per equity share)						
-Basic (in Rs.)	(1.06)	(1.06)		(3.25)	(2.89)	(4.32)
-Diluted (in Rs.)	(1.06)	(1.06)	(0.80)	(3.25)	(2.89)	(4.32)
Paid-up equity share capital (face value of Rs. 2 per equity share)	19.74	19.74	19.74	19.74	19.74	19.74
Other equity		1				(59.72)

Yaari Digital Integrated Services Limited

Notes to standalone financial results

- 1 The standalone financial results of Yaari Digital Integrated Services Limited ("the Company") for the quarter and nine months ended 31 December 2024 have been reviewed by the Audit Committee and approved by the Board of Directors ("the Board") at its meeting held on 10 January 2025 and have been subjected to limited review by the Statutory Auditors.
- 2 The standalone financial results are prepared in accordance with the recognition and measurement principles of Indian Accounting Standards as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) as specified in Section 133 of the Companies Act, 2013.
- 3 In line with the long term business objectives to further accelerate the scaling up of the operations and to provide synergy of consolidated business operations and management and to streamline the operations of the Company and /or its identified subsidiaries to have a simplified and streamlined holding structure with pooled resources, the Board of Directors of the Company, subject to all applicable statutory and regulatory approvals, including approval from the stock exchanges, SEBI, shareholders and creditors of the Holding Company and its subsidiary companies; and the jurisdictional bench of the NCLT, had approved a composite Scheme of Arrangement inter-alia involving Amalgamation of Indiabulls Enterprises Limited and Dhani Services Limited (DSL) along with certain subsidiary companies of DSL with and into Yaari Digital Integrated Services Limited ("Amalgamated Company") ("Resulting Company"). The Competition Commission of India has approved the proposed Scheme of Arrangement under Section 31(1) of the Competition Act, 2002. On receipt of No Observation Letters from BSE Limited and National Stock Exchange of India Limited on March 01, 2024, respectively, the First Motion Application was filed with the National Company Law Tribunal, Chandigarh Bench on April 10, 2024.

of the Companies Act, 2013, the Company operates in one reportable business segment and is primarily operating in India and hence, of	
Registered Office: 5th Floor, Plot No. 108, IT Park, Udyog Vihar, Phase-1 Gurugram, Haryana 122016 Corporate Identity Number: L51101HR2007PLC077999	For and on behalf of Board of Directors
Place: Gurugram	Kubeir Khera

Executive Director & CEO

Date: 10 January 2025