

Yaari Digital Integrated Services Limited (Formerly "Yaarii Digital Integrated Services Limited" & "Indiabulls Integrated Services Limited") Statement of Unaudited Consolidated Financial Results for the quarter ended 30 June 2023				
Particulars	(Rs. in Crores)			
	3 months ended 30 June 2023	Corresponding 3 months ended 31 March 2023	Corresponding 3 months ended 30 June 2022	Previous year ended 31 March 2023
	Unaudited	Refer note-4	Unaudited	Audited
			After giving the impact of the scheme, refer note- 3	
Income				
a) Revenue from operations	0.24	-	0.14	0.11
b) Other income	0.00	-	157.61	185.79
	0.24	-	157.75	185.90
Expenses				
a) Cost of material and services	0.24	-	2.82	2.86
b) Employee benefits expense	0.75	1.06	0.84	3.55
c) Finance costs	4.43	66.25	2.19	87.42
d) Depreciation and amortisation expense	0.09	0.20	0.46	1.35
e) Other expenses	0.23	2.97	0.71	6.03
Total expenses	5.74	70.48	7.02	101.21
Profit/(Loss) before tax for the period/year	(5.50)	(70.48)	150.73	84.69
Tax expense				
a) Current tax (including earlier years)	-	0.35	0.21	(10.16)
b) Deferred tax (credit)/charge	-	-	-	-
Net Profit/(Loss) after tax for the period/ year	(5.50)	(70.83)	150.52	94.85
Other comprehensive income				
(i) Items that will not be reclassified to profit or loss	5.31	(20.02)	(20.56)	(36.27)
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
Other comprehensive income	5.31	(20.02)	(20.56)	(36.27)
Total comprehensive income for the period/year	(0.19)	(90.85)	129.96	58.58
Earnings per equity share (Face value of Rs. 2 per equity share) (Refer note-3)				
-Basic (in Rs.)	(0.55)	(7.06)	15.01	9.44
-Diluted (in Rs.)	(0.55)	(7.06)	15.01	9.44
Paid-up equity share capital (face value of Rs. 2 per equity share)	19.74	19.74	19.74	19.74
Other equity				(242.79)
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 ended 30 June 2023 have been reviewed by the Audit Committee and approved by the Board of Directors ("the Board") at its meeting held on 11 August 2023 and have been subjected to limited review by the Statutory Auditors. 3 Pursuant to and in terms of the composite Scheme of Amalgamation and Arrangement by and among various companies as Transferor Companies , Transferee / Demerging Companies, Resulting Companies including the Company as "Transferee Company / Demerging Company 1"and their respective shareholders and creditors under Sections 230 to 232 of the Companies Act, 2013, and other applicable provisions of the Act, read with the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 ("Scheme"), which was approved by the Hon'ble National Company Law Tribunal (NCLT) vide its order dated July 21, 2022 which came into effect from August 3, 2022. 4 Figures for the quarter ended 31 March 2023 represents the balancing figures between the audited figures for the full financial year ended 31 March 2023 and published reviewed year to date figures upto 31 December 2022. 5 In line with the long term business objectives of the Group 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 Holding 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, has 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 the Holding Company ("Amalgamated Company" / "Resulting Company "Yaari") (the "Scheme"). 6 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 Group operates in one reportable business segment and is primarily operating in India and hence, considered as single geographical segment.				

Yaari Digital Integrated Services Limited (Formerly "Yaarii Digital Integrated Services Limited" & "Indiabulls Integrated Services Limited") Statement of Unaudited Standalone Financial Results for the quarter ended 30 June 2023 (Rs. in Crores)				
Particulars	3 months ended 30 June 2023	Corresponding 3 months ended 31 March 2023	Corresponding 3 months ended 30 June 2022	Previous year ended 31 March 2023
	Unaudited	Refer note-4	Unaudited	Audited
			After giving the impact of the scheme, refer note- 3	
Income				
a) Revenue from operations	-	-	0.11	0.11
b) Other income	0.18	32.48	421.45	529.58
Total income	0.18	32.48	421.56	529.69
Expenses				
a) Cost of revenue	-	-	2.80	2.82
b) Employee benefits expense	0.75	1.06	0.59	3.30
c) Finance costs	9.45	68.46	3.09	105.98
d) Depreciation and amortization expense	0.08	0.20	0.45	1.31
e) Other expenses	0.22	2.17	0.44	3.51
Total expenses	10.50	71.89	7.37	116.92
Profit/(Loss) before tax for the period/year	(10.32)	(39.41)	414.19	412.77
Tax expense				
a) Current tax (including earlier years)	-	0.25	-	(0.22)
b) Deferred tax charge/ (credit)	-	-	-	-
Net Profit/(Loss) after tax for the period/ year	(10.32)	(39.66)	414.19	412.99
Other comprehensive income				
(i) Items that will not be reclassified to profit or loss	4.02	(17.05)	(20.56)	(32.14)
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
Other comprehensive income	4.02	(17.05)	(20.56)	(32.14)
Total comprehensive income for the period/year	(6.30)	(56.71)	393.63	380.85
Earnings per equity share (Face value of Rs. 2 per equity share)				
-Basic (in Rs.)	(1.03)	(3.95)	41.24	41.12
-Diluted (in Rs.)	(1.03)	(3.95)	41.24	41.12
Paid-up equity share capital (face value of Rs. 2 per equity share)	19.74	19.74	19.74	19.74
Other equity				(24.95)
Notes to standalone financial results 1 The standalone financial results of Yaari Digital Integrated Services Limited ("the Company") for the quarter ended 30 June 2023 have been reviewed by the Audit Committee and approved by the Board of Directors ("the Board") at its meeting held on 11 August 2023 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 Pursuant to and in terms of the composite Scheme of Amalgamation and Arrangement by and among various companies as Transferor Companies , Transferee / Demerging Companies, Resulting Companies including the Company as "Transferee Company / Demerging Company 1"and their respective shareholders and creditors under Sections 230 to 232 of the Companies Act, 2013, and other applicable provisions of the Act, read with the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 ("Scheme"), which was approved by the Hon'ble National Company Law Tribunal (NCLT) vide its order dated July 21, 2022 which came into effect from August 3, 2022. 4 Figures for the quarter ended 31 March 2023 represents the balancing figures between the audited figures for the full financial year 31 March 2023 and published reviewed year to date figures upto 31 December 2022. 5 In line with the long term business objectives of the Company 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 company and the jurisdictional bench of the NCLT, has 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 the Company ("Amalgamated Company" / "Resulting Company "Yaari") (the "Scheme"). 6 During the quarter ended 30 June 2023, two wholly owned subsidiaries of the Company namely, YDI Marketplace Limited and YDI Logistics Limited have applied for Striking off their names, from the register of companies maintained by Registrar of Companies, under section 248 of the Companies Act, 2013. 7 The registered offices of two wholly owned subsidiaries of the Company namely, Indiabulls Life Insurance Company Limited and Indiabulls General Insurance Limited is being shifted from NCT of Delhi to Haryana, pursuant to order dated July 31, 2023 received from the office of Regional Director(Northern Region). 8 As the Company has not received the Insurance Licence and consequent to the change in market dynamics, post pandemic, the Company will not pursue the business of Life Insurance and/or General Insurance. 9 The Company'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. Registered Office: 5th Floor, Plot No. 108, IT Park, Udyog Vihar, Phase-1 Gurugram, Haryana 122016 Corporate Identity Number: L51101HR2007PLC077999 Place: Gurugram Date: 11 August 2023				
			For and on behalf of Board of Directors Kubeir Khara Executive Director & CEO	