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4 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.

5 Balance Sheet as at 30 September 2024 (Consolidated - Unaudited)			(Rs. in Crores)
Particulars	As at 30 September 2024	As at 31 March 2024	
ASSETS	Unaudited	Audited	
Non-current assets			
Property, plant and equipment	0.08	0.13	
Financial assets			
Investments	42.78	31.30	
Non-current tax assets, net	0.19	0.20	
Total of Non-current assets	43.05	31.63	
Current assets			
Financial assets			
Cash and cash equivalents	0.08	0.15	
Other financial assets	8.33	12.17	
Other current assets	2.01	1.61	
Total of current assets	10.42	13.93	
Total of assets	53.47	45.56	
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital	19.74	19.74	
Other Equity	(252.91)	(253.50)	
Total of Equity	(233.17)	(233.76)	
Liabilities			
Non-current liabilities			
Financial liabilities			
Borrowings	254.65	240.38	
Provisions	0.12	0.09	
Total of Non-current liabilities	254.77	240.47	
Current liabilities			
Financial liabilities			
Borrowings	0.86	3.19	
Trade payables			
- total outstanding dues of micro enterprises and small enterprises	0.29	1.99	
- total outstanding dues of creditors other than micro enterprises and small enterprises	27.91	29.02	
Other financial liabilities	2.76	2.53	
Other current liabilities	0.05	0.36	
Provisions	-	0.00	
Current tax liabilities, net	-	1.76	
Total of Current liabilities	31.87	38.85	
Total of Equity and Liabilities	53.47	45.56	

6	Cash Flow statement for the period ended 30 September 2024 (Consolidated-Unaudited)	(Rs. in Crores)	
	Particulars	Year to date figures for current period ended 30 September 2024	Year to date figures for previous period ended 30 September 2023
		Unaudited	Unaudited
	A. Cash flow from operating activities:		
	Profit/(loss) before tax	(10.87)	(11.24)
	Adjustments for :		
	Depreciation and amortization expense	0.04	0.21
	Interest expense	1.50	0.63
	Profit on sale/written off of property, plant and equipment	-	(0.00)
	Provision for employee benefits	0.03	0.00
	Balances written-off	-	0.09
	Interest Income	(0.00)	-
	Notional Interest Expenses	8.83	8.20
	Liabilities written back	(0.50)	(0.06)
	Share based payment expenses	-	0.95
	Operating loss before working capital changes and other adjustments	(0.97)	(1.22)
	Working capital changes and other adjustments:		
	Trade receivables	-	0.03
	Loans and other financial assets	3.84	0.13
	Other assets	(0.41)	(0.17)
	Inventories	-	(0.03)
	Trade payables	(2.31)	(0.01)
	Other financial liabilities	0.14	(0.03)
	Other liabilities and provisions	(0.32)	(0.04)
	Cash generated from/(used in) operating activities	(0.03)	(1.34)
	Income tax (paid)/ refund received, net	(1.76)	-
	Net cash (used in)/ generated from operating activities	(1.79)	(1.34)
	B. Cash flow from investing activities:		
	Sale of property, plant and equipment and other intangible assets	-	0.01
	Net cash generated from investing activities	-	0.01
	C. Cash flow from financing activities:		
	Borrowings from banks and financial institutions,net	5.45	2.11
	Repayment of inter-corporate borrowings	(2.33)	-
	Interest paid on borrowings	(1.40)	(0.98)
	Net cash generated from/ (used in) financing activities	1.72	1.13
	D. Increase/ (decrease) in cash and cash equivalents, net (A+B+C)	(0.07)	(0.20)
	E. Cash and cash equivalents at the beginning of the period	0.15	0.31
	F. Cash and cash equivalents at the end of the period (D+E)	0.08	0.11
7	Previous period/year numbers have been regrouped/reclassified wherever considered necessary.		

Yaari Digital Integrated Services Limited						
Statement of Unaudited Standalone Financial Results for the quarter and half year ended 30 September 2024						
(Rs. in Crores)						
Particulars	3 months ended 30 September 2024	Preceding 3 months ended 30 June 2024	Corresponding 3 months ended 30 September 2023	Year to date figures for current period ended 30 September 2024	Year to date figures for previous period ended 30 September 2023	Previous year ended 31 March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
a) Revenue from operations	-	-	-	-	-	-
b) Other income	0.09	0.59	0.15	0.68	0.33	3.57
Total income	0.09	0.59	0.15	0.68	0.33	3.57
Expenses						
a) Cost of revenue	-	-	-	-	-	-
b) Employee benefits expense	0.27	0.25	0.74	0.52	1.49	2.65
c) Finance costs	10.35	11.39	9.43	21.74	18.88	42.28
d) Depreciation and amortization expense	0.02	0.02	0.11	0.04	0.19	0.32
e) Other expenses	0.14	0.15	0.51	0.29	0.73	1.69
Total expenses	10.78	11.81	10.79	22.59	21.29	46.94
Profit/(Loss) before tax for the period/year	(10.69)	(11.22)	(10.64)	(21.91)	(20.96)	(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)	(11.22)	(10.64)	(21.91)	(20.96)	(43.37)
Other comprehensive income						
(i) Items that will not be reclassified to profit or loss	1.39	7.24	5.28	8.63	9.30	7.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
Other comprehensive income	1.39	7.24	5.28	8.63	9.30	7.00
Total comprehensive income for the period/year	(9.30)	(3.98)	(5.36)	(13.28)	(11.66)	(36.37)
Earnings per equity share (Face value of Rs. 2 per equity share)						
-Basic (in Rs.)	(1.06)	(1.12)	(1.06)	(2.18)	(2.09)	(4.32)
-Diluted (in Rs.)	(1.06)	(1.12)	(1.06)	(2.18)	(2.09)	(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						(59.72)

Notes to standalone financial results			
1	The standalone financial results of Yaari Digital Integrated Services Limited ("the Company") for the quarter and half year ended 30 September 2024 have been reviewed by the Audit Committee and approved by the Board of Directors ("the Board") at its meeting held on 08 November 2024 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 "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 01, 2024 and March 04, 2024, respectively, the First Motion Application was filed with the National Company Law Tribunal, Chandigarh Bench on April 10, 2024.		
4	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.		
5	Balance Sheet as at 30 September 2024 (Standalone - Unaudited)		(Rs. in Crores)
	Particulars	As at 30 September 2024	As at 31 March 2024
	ASSETS	Unaudited	Audited
	Non-current assets		
	Property, plant and equipment	0.08	0.13
	Financial assets		
	Investments	492.37	483.74
	Non-current tax assets, net	0.19	0.19
	Total of Non-current assets	492.64	484.06
	Current assets		
	Financial assets		
	Cash and cash equivalents	0.07	0.10
	Loans	5.38	5.20
	Other financial assets	8.51	12.19
	Other current assets	0.82	0.41
	Total of current assets	14.78	17.90
	Total of Assets	507.42	501.96
	EQUITY AND LIABILITIES		
	Equity		
	Equity Share Capital	19.74	19.74
	Other Equity	(73.01)	(59.72)
	Total of Equity	(53.27)	(39.98)
	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	Borrowings	529.07	505.16
	Provisions	0.12	0.09
	Total of Non-current liabilities	529.19	505.25
	Current liabilities		
	Financial liabilities		
	Borrowings	0.86	3.19
	Trade payables		
	- total outstanding dues of micro enterprises and small enterprises	0.29	1.99
	- total outstanding dues of creditors other than micro enterprises and small enterprises	27.86	28.96
	Other financial liabilities	2.45	2.22
	Other current liabilities	0.04	0.33
	Provisions	-	0.00
	Total of Current liabilities	31.50	36.69
	Total of Equity and Liabilities	507.42	501.96

6	Cash Flow statement for the period ended 30 September 2024 (Standalone-Unaudited)	(Rs. in Crores)	
Particulars		Year to date figures for current period ended 30 September 2024	Year to date figures for previous period ended 30 September 2023
		Unaudited	Unaudited
A. Cash flow from operating activities:			
Profit/(loss) before tax		(21.92)	(20.96)
Adjustments for :			
Depreciation and amortisation expense		0.04	0.19
Interest income		(0.18)	(0.17)
Interest expense		1.50	0.63
Interest on non convertible debentures		0.03	0.03
Provision for employee benefits		0.03	0.00
Notional Interest Expenses		20.16	18.22
Balance written back		(0.50)	(0.16)
Balances written-off		-	0.09
Profit on sale/ write-off of property, plant and equipment		-	(0.00)
Share based payment expense		-	0.95
Operating profit/(loss) before working capital changes and other adjustments		(0.84)	(1.18)
Working capital changes and other adjustments:			
Other assets		(0.41)	(0.18)
Other financial assets		3.68	0.13
Trade payables		(2.31)	(0.00)
Other financial liabilities		0.12	0.04
Other current liabilities		(0.29)	(0.03)
Cash generated from/ (used in) operating activities		(0.05)	(1.22)
Income tax (paid)/ refund received, net		-	-
Net cash (used in)/ generated from operating activities		(0.05)	(1.22)
B. Cash flow from investing activities:			
Sale/ (purchase) of property, plant and equipment and other intangible assets		-	0.01
Inter-corporate loans (given)/ received back, net		-	0.23
Net cash generated from/ (used in) investing activities		-	0.24
C. Cash flow from financing activities:			
Redemption of Non-Convertible debentures		(1.70)	-
Borrowings from banks and financial institutions		5.45	1.90
Repayment of inter-corporate borrowings		(2.33)	-
Interest paid on borrowings		(1.40)	(0.98)
Net cash flow from financing activities		0.02	0.92
D. (Decrease)/Increase in cash and cash equivalents, net (A+B+C)		(0.03)	(0.06)
E. Cash and cash equivalents at the beginning of the period		0.10	0.16
F. Cash and cash equivalents at the end of the period (D+E)		0.07	0.10

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

Kubeir Khera
Executive Director & CEO

Place: Gurugram
Date: 08 November 2024