

5 The Group's primary business segment is reflected based on principal business activities carried on by the Group. 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 five reportable segments i.e. management and maintenance services, equipment renting services, financing & related activities, LED Lighting, and E-commerce and is primarily operating in India and hence, considered as single geographical segment.

Segment results (Consolidated)							(Rs. in Crores)
Particulars		3 months ended 31 December 2021	Preceding 3 months ended 30 September 2021	Corresponding 3 months ended 31 December 2020	Year to date figures for current period ended 31 December 2021	Year to date figures for previous period ended 31 December 2020	Previous year ended 31 March 2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
a	Segment revenue						
	Management and maintenance services	11.81	7.08	9.87	27.43	26.63	37.96
	Equipment renting services	12.82	15.03	11.49	42.79	32.75	46.73
	Financing and related activities	2.28	2.51	6.92	8.24	30.28	33.28
	LED lighting	17.14	15.54	16.62	38.27	34.51	50.16
	E-commerce	0.41	0.05	-	0.46	-	-
	Others*	-	-	-	-	0.00	0.33
	Total	44.46	40.21	44.90	117.19	124.17	168.46
	Less: Inter segment revenue	-	-	-	-	-	-
	Revenue from operations	44.46	40.21	44.90	117.19	124.17	168.46
b	Segment results						
	Management and maintenance services	(0.16)	0.12	0.86	(1.62)	5.93	6.18
	Equipment renting services	1.39	0.27	0.69	3.57	0.41	0.32
	Financing and related activities	(1.36)	(0.41)	1.97	(1.37)	16.60	15.72
	LED lighting	(3.72)	(3.75)	(1.63)	(12.10)	(9.21)	(12.11)
	E-commerce	(45.50)	(10.00)	-	(60.68)	-	-
	Others*	(0.05)	-	(6.61)	(0.05)	(25.60)	(7.02)
	Segment profit/(loss) before tax and interest	(49.40)	(13.77)	(4.72)	(72.25)	(11.87)	3.09
	Less: Interest	15.90	17.76	27.81	53.62	83.72	111.03
	Less: Other unallocable expenditure net off unallocable income	(4.68)	(2.18)	(7.00)	(25.15)	(29.00)	(33.20)
	Total loss before tax	(60.62)	(29.35)	(25.53)	(100.72)	(66.59)	(74.74)
c	Segment assets						
	Management and maintenance services	31.94	29.29	20.76	31.94	20.76	25.30
	Equipment renting services	171.63	183.26	204.22	171.63	204.22	196.15
	Financing and related activities	101.35	114.04	174.98	101.35	174.98	160.58
	LED lighting	24.39	23.47	24.88	24.39	24.88	27.77
	E-commerce	6.75	2.61	-	6.75	-	-
	Others*	319.66	317.73	404.65	319.66	404.65	320.43
	Unallocated assets	434.68	744.79	1,133.72	434.68	1,133.72	823.05
	Total	1,090.40	1,415.19	1,963.21	1,090.40	1,963.21	1,553.28
d	Segment liabilities						
	Management and maintenance services	22.25	19.77	14.91	22.25	14.91	18.12
	Equipment renting services	33.65	38.82	51.50	33.65	51.50	45.77
	Financing and related activities	59.51	58.21	66.60	59.51	66.60	67.39
	LED lighting	24.22	21.23	20.80	24.22	20.80	27.18
	E-commerce	21.58	2.78	1.80	21.58	1.80	-
	Others*	-	-	-	-	-	1.84
	Unallocated liabilities	538.14	812.10	1,188.96	538.14	1,188.96	961.76
	Total	699.35	952.91	1,344.57	699.35	1,344.57	1,122.06
* Non-reportable segments have been grouped in others							

6 Pursuant to the Company's shareholders' approval, at their AGM held on 30 September 2021, in order to reflect the name of the Company in sync with its logo and digital platform app "Yaari", launched by the Company in March 2021 which is a social commerce marketplace for a bouquet of curated consumer products, the name of the Company stood changed from 'Yaari Digital Integrated Services Limited' to 'Yaari Digital Integrated Services Limited' with effect from 30 November 2021, by just removing one "i" from the existing prefix.

Registered Office: Plot No. 448-451 Udyog Vihar, Phase-V Gurugram, Haryana 122016
Corporate Identity Number: L51101HR2007PLC077999

For and on behalf of Board of Directors

Place: Gurugram
Date: 11 February 2022

Kubeir Khera
Executive Director & CEO