Yaari Digital Integrated Services Limited						
(Formerly "Yaarii Digital Integrated Services Limited")						
Statement of Unaudited Consolidated Financial Results for the quarter and nine months ended 31 December 2023						
						(Rs. in Crores)
Particulars	**3 months ended 31 December 2023**	**Preceding 3 months ended 30 September 2023**	**Corresponding 3 months ended 31 December 2022**	**Year to date figures for current period ended 31 December 2023**	**Year to date figures for previous period ended 31 December 2022**	**Previous year ended 31 March 2023**
	Unaudited	**Unaudited**	**Unaudited**	**Unaudited**	**Unaudited**	**Audited**
Income						
a) Revenue from operations	(0.22)	-	-	0.02	0.11	0.11
b) Other income	2.79	0.06	13.95	2.85	205.52	185.79
	2.57	**0.06**	**13.95**	**2.87**	**205.63**	**185.90**
Expenses						
a) Cost of material and services	0.08	-	-	0.32	2.86	2.86
b) Employee benefits expense	0.68	0.74	0.79	2.17	2.49	3.55
c) Finance costs	4.59	4.40	18.92	13.42	21.17	87.42
d) Depreciation and amortisation expense	0.11	0.12	0.30	0.32	1.15	1.35
e) Other expenses	0.78	0.54	1.83	1.55	3.06	6.03
Total expenses	**6.24**	**5.80**	**21.84**	**17.78**	**30.73**	**101.21**
Profit/(Loss) before tax for the period/year	**(3.67)**	**(5.74)**	**(7.89)**	**(14.91)**	**174.90**	**84.69**
Tax expense						
a) Current tax (including earlier years)	-	-	(0.48)	-	(0.48)	(10.16)
b) Deferred tax (credit)/charge	-	-	-	-	-	-
Net Profit/(Loss) after tax for the period/ year	**(3.67)**	**(5.74)**	**(7.41)**	**(14.91)**	**175.38**	**94.85**
Other comprehensive income						
(i) Items that will not be reclassified to profit or loss	(2.46)	7.09	(5.12)	9.94	(16.25)	(36.27)
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
Other comprehensive income	**(2.46)**	**7.09**	**(5.12)**	**9.94**	**(16.25)**	**(36.27)**
Total comprehensive income for the period/year	**(6.13)**	**1.35**	**(12.53)**	**(4.97)**	**159.13**	**58.58**
-Basic (in Rs.)	(0.37)	(0.57)	(0.70)	(1.48)	17.46	9.44
-Diluted (in Rs.)	(0.37)	(0.57)	(0.70)	(1.48)	17.46	9.44
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						(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 and nine months ended 31 December 2023 have been reviewed by the Audit Committee and approved by the Board of Directors ("the Board") at its meeting held on 02 February 2024 and have been subjected to limited review by the Statutory Auditors.

3 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 int 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 Compa "Yaari") (the "Scheme"). During the quarter under review, Competition Commission of India has approved the proposed Scheme of Arrangement under Section 31(1) of the Competition Act, 2002.

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 Previous period/year numbers have been regrouped/reclassified wherever considered necessary.

Yaari Digital Integrated Services Limited						
(Formerly "Yaarii Digital Integrated Services Limited")						
Statement of Unaudited Standalone Financial Results for the quarter and nine months ended 31 December 2023						
						(Rs. in Crores)
Particulars	**3 months ended 31 December 2023**	**Preceding 3 months ended 30 September 2023**	**Corresponding 3 months ended 31 December 2022**	**Year to date figures for current period ended 31 December 2023**	**Year to date figures for previous period ended 31 December 2022**	**Previous year ended 31 March 2023**
	Unaudited	**Unaudited**	**Unaudited**	**Unaudited**	**Unaudited**	**Audited**
Income						
a) Revenue from operations	-	-	-	-	0.11	0.11
b) Other income	2.87	0.15	23.30	3.20	497.10	529.58
Total income	**2.87**	**0.15**	**23.30**	**3.20**	**497.21**	**529.69**
Expenses						
a) Cost of revenue	-	-	-	-	2.82	2.82
b) Employee benefits expense	0.68	0.74	0.79	2.17	2.24	3.30
c) Finance costs	9.61	9.43	33.48	28.49	37.52	105.98
d) Depreciation and amortization expense	0.10	0.11	0.29	0.29	1.11	1.31
e) Other expenses	0.53	0.51	0.49	1.26	1.34	3.51
Total expenses	**10.92**	**10.79**	**35.05**	**32.21**	**45.03**	**116.92**
Profit/(Loss) before tax for the period/year	**(8.05)**	**(10.64)**	**(11.75)**	**(29.01)**	**452.18**	**412.77**
Tax expense						
a) Current tax (including earlier years)	-	-	(0.47)	-	(0.47)	(0.22)
b) Deferred tax charge/ (credit)	-	-	-	-	-	-
Net Profit/(Loss) after tax for the period/ year	**(8.05)**	**(10.64)**	**(11.28)**	**(29.01)**	**452.65**	**412.99**
Other comprehensive income						
(i) Items that will not be reclassified to profit or loss	(1.81)	5.28	(3.80)	7.49	(15.09)	(32.14)
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
Other comprehensive income	**(1.81)**	**5.28**	**(3.80)**	**7.49**	**(15.09)**	**(32.14)**
Total comprehensive income for the period/year	**(9.86)**	**(5.36)**	**(15.08)**	**(21.52)**	**437.56**	**380.85**
Earnings per equity share (Face value of Rs. 2 per equity share)						
-Basic (in Rs.)	(0.80)	(1.06)	(1.12)	(2.89)	45.06	41.12
-Diluted (in Rs.)	(0.80)	(1.06)	(1.12)	(2.89)	45.06	41.12
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						(24.95)

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 2023 have been reviewed by the Audit Committee and approved by the Board of Directors ("the Board") at its meeting held on 02 February 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 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"). During the quarter under review, Competition Commission of India has approved the proposed Scheme of Arrangement under Section 31(1) of the Competition Act, 2002.

4 Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby informed that out of the existing outstanding Secured, Unlisted, Redeemable, Non-Convertible Debentures (NCDs) issued under ISIN: INE126M07017, the Company has redeemed NCDs aggregating to Rs. 4 crores (Rupees Four Crores only) on 25 January 2024.

5 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

For and on behalf of Board of Directors

Place: Gurugram
Date: 02 February 2024

Kubeir Khera
Executive Director & CEO