

Yaarii Digital Integrated Services Limited (Formerly known as "Indiabulls Integrated Services Limited")					
Statement of Audited Consolidated Financial Results for the quarter and year ended 31 March 2021					
(Rs. in Crores)					
Particulars	3 months ended 31 March 2021	Preceding 3 months ended 31 December 2020	Corresponding 3 months ended 31 March 2020	Current year ended 31 March 2021	Previous year ended 31 March 2020
	(Refer Note 6)	Unaudited	(Refer Note 6)	Audited	Audited
Income					
a) Revenue from operations	44.29	44.90	47.09	168.46	225.47
b) Other income	38.54	11.17	59.53	78.76	122.56
Total income	82.83	56.07	106.62	247.22	348.03
Expenses					
a) Cost of material and services	34.67	28.31	28.85	102.44	132.78
b) Employee benefits expense	11.38	9.23	17.12	42.43	66.88
c) Finance costs	30.62	29.71	32.57	124.62	129.65
d) Depreciation and amortisation expense	5.88	7.28	8.41	29.02	32.13
e) Other expenses	8.43	7.07	51.40	23.45	253.33
Total expenses	90.98	81.60	138.35	321.96	614.77
Loss before tax for the period/year	(8.15)	(25.53)	(31.73)	(74.74)	(266.74)
Tax expense					
a) Current tax (including earlier years)	3.38	3.75	8.92	14.34	17.18
b) Deferred tax (credit)/charge	0.05	(0.66)	11.41	(1.43)	9.26
Net Loss after tax for the period/ year	(11.58)	(28.62)	(52.06)	(87.65)	(293.18)
Other comprehensive income					
(i) Items that will not be reclassified to profit or loss	(158.72)	160.91	(322.72)	213.51	(831.90)
(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.02)	(0.01)	-	(0.05)	(0.83)
Other comprehensive income	(158.74)	160.90	(322.72)	213.46	(832.73)
Total comprehensive income for the period/year	(170.32)	132.28	(374.78)	125.81	(1,125.91)
Other comprehensive income attributable to :					
Owners of the Holding Company	(158.78)	160.89	(324.18)	213.32	(834.23)
Non-controlling interests	0.04	0.01	1.46	0.14	1.50
Net profit attributable to :					
Owners of the Holding Company	(11.72)	(30.38)	(51.66)	(94.48)	(295.53)
Non-controlling interests	0.14	1.76	(0.40)	6.83	2.35
Earnings per equity share (Face value of Rs. 2 per equity share)					
-Basic (in Rs.)	(1.31)	(3.40)	(5.78)	(10.58)	(33.08)
-Diluted (in Rs.)	(1.31)	(3.40)	(5.78)	(10.58)	(33.08)
Paid-up equity share capital (face value of Rs. 2 per equity share) (refer note-4)	17.51	17.87	17.87	17.51	17.87
Other equity (including non-controlling interest)				486.27	375.15
Notes to the consolidated financial results : 1 Yaarii 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 year ended 31 March 2021 have been reviewed by the Audit Committee and approved by the Board of Directors ("the Board") at its meeting held on 08 May 2021 and have been audited by the Statutory Auditors of the Company. 3 The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the Company towards Provident Fund and Gratuity. The Ministry of Labour and Employment has released draft rules for the Code on Social Security, 2020 on November 13, 2020, and has invited suggestions from stake holders which are under active consideration by the Ministry. Based on an initial assessment by the Company and its subsidiaries, the additional impact on Provident Fund contributions by the Company and its Indian subsidiaries is not expected to be material, whereas, the likely additional impact on Gratuity liability/ contributions by the Company and its subsidiaries could be material. The Company and its subsidiaries will complete their evaluation once the subject rules are notified and will give appropriate impact in the financial results in the period in which, the Code becomes effective and the related rules to determine the financial impact are published. 4 During the quarter ended 31 March 2021, the Holding Company, through its established trust "Surya Employee Welfare Trust" (Surya-EWT); had in compliance with SEBI (Share Based Employee Benefits) Regulations, 2014 purchased its 17,54,327 Equity shares from the open market, for the implementation and administration of its employees benefit schemes. The face value of these shares have been deducted from the paid-up share capital of the Holding Company, and the excess of amount paid over face value for their acquisition have been adjusted in the other equity. These acquired shares have since been appropriated towards grant of Share Appreciations Rights (SARs) on 12 February 2021 to the employees of the Holding Company and its subsidiaries, as permitted.					

<p>5 The pandemic of Corona Virus (COVID-19) has caused unprecedented havoc to the economic activity all around the Globe. The complete lock down announced on 24 March 2020 by the Government of India brought the wheels of economic activity to a grinding halt. The operations are slowly and gradually resuming and expected to reach pre – COVID 19 level in due course of time. The Group is continuously and closely observing the unfolding situation and will continue to do so. The Group has considered the possible impact of COVID-19 in preparing the financial results including the recoverable value of its assets and its liquidity position based on internal and external information upto the date of approval of these financial results.</p> <p>6 Figures for the quarters ended 31 March 2021 and 31 March 2020 represent the balancing figures between the audited figures for the full financial year and published reviewed year to date figures upto third quarter of the respective financial year.</p> <p>7 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 four reportable segments i.e. management and maintenance services, equipment renting services, financing & related activities, and LED Lighting and is primarily operating in India and hence, considered as single geographical segment.</p>					
Segment results (Consolidated)			(Rs. in Crores)		
Particulars	3 months ended 31 March 2021	Preceding 3 months ended 31 December 2020	Corresponding 3 months ended 31 March 2020	Current year ended 31 March 2021	Previous year ended 31 March 2020
	(Refer Note 6)	Unaudited	(Refer Note 6)	Audited	Audited
a Segment revenue					
Management and maintenance services	11.33	9.87	6.82	37.96	26.85
Equipment renting services	13.98	11.49	17.58	46.73	75.65
Financing and related activities	3.00	6.92	7.92	33.28	39.08
LED lighting	15.65	16.62	12.44	50.16	68.24
Others*	0.33	-	2.33	0.33	15.65
Total	44.29	44.90	47.09	168.46	225.47
Less: Inter segment revenue	-	-	-	-	-
Revenue from operations	44.29	44.90	47.09	168.46	225.47
b Segment results					
Management and maintenance services	0.25	0.86	(0.75)	6.18	(5.36)
Equipment renting services	(0.09)	0.69	3.64	0.32	14.11
Financing and related activities	(0.88)	1.97	9.76	15.72	20.70
LED lighting	(2.90)	(1.63)	(7.00)	(12.11)	(21.79)
Others*	18.58	(6.61)	(14.60)	(7.02)	(39.69)
Segment profit/(loss) before tax and interest	14.96	(4.72)	(8.95)	3.09	(32.03)
Less: Interest	27.31	27.81	24.56	111.03	90.88
Less: Other unallocable expenditure net off unallocable income	(4.20)	(7.00)	(1.78)	(33.20)	143.83
Total loss before tax	(8.15)	(25.53)	(31.73)	(74.74)	(266.74)
c Segment assets					
Management and maintenance services	25.30	20.76	18.38	25.30	18.38
Equipment renting services	196.15	204.22	215.93	196.15	215.93
Financing and related activities	160.58	174.98	217.67	160.58	217.67
LED lighting	27.77	24.88	39.44	27.77	39.44
Others*	320.43	404.65	423.31	320.43	423.31
Unallocated assets	823.05	1,133.72	697.00	823.05	697.00
Total	1,553.28	1,963.21	1,611.73	1,553.28	1,611.73
d Segment liabilities					
Management and maintenance services	18.12	14.91	12.58	18.12	12.58
Equipment renting services	45.77	51.50	55.01	45.77	55.01
Financing and related activities	67.39	66.60	10.40	67.39	10.40
LED lighting	27.18	20.80	26.38	27.18	26.38
Others*	1.84	1.80	261.00	1.84	261.00
Unallocated liabilities	961.76	1,188.96	925.91	961.76	925.91
Total	1,122.06	1,344.57	1,291.28	1,122.06	1,291.28
* Non-reportable segments have been grouped in others					

8	Balance Sheet as at 31 March 2021 (Consolidated - Audited)		(Rs. in Crores)
	Particulars	As at 31 March 2021	As at 31 March 2020
		Audited	Audited
	ASSETS		
	Non-current assets		
	Property, plant and equipment	154.09	264.75
	Capital work-in-progress	0.62	-
	Right to use Asset	3.41	12.70
	Goodwill on consolidation	72.56	72.56
	Other intangible assets	4.45	4.65
	Financial assets		
	Investments	457.97	244.83
	Loans	64.00	192.53
	Other financial assets	6.78	2.09
	Deferred tax assets, net	0.91	0.37
	Non-current tax assets, net	18.82	28.75
	Other non-current assets	0.09	0.14
	Total of Non-current assets	783.70	823.37
	Current assets		
	Inventories	25.56	28.48
	Financial assets		
	Investments	130.66	296.48
	Trade receivables	83.00	81.00
	Cash and cash equivalents	26.44	10.35
	Other bank balances	1.02	1.07
	Loans	255.05	122.02
	Other financial assets	4.78	3.02
	Other current assets	315.63	318.51
	Total of current assets	842.14	860.93
	Total of assets	1,625.84	1,684.30
	EQUITY AND LIABILITIES		
	Equity		
	Equity Share Capital	17.51	17.87
	Other Equity	394.19	290.33
	Total of Equity (for owner of parent)	411.70	308.20
	Non-controlling interest	92.08	84.82
	Total of Equity	503.78	393.02
	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	Borrowings	67.97	25.88
	Lease Liabilities	3.52	10.02
	Provisions	4.33	4.68
	Other non-current liabilities	2.11	2.95
	Total of Non-current liabilities	77.93	43.53
	Current liabilities		
	Financial liabilities		
	Borrowings	239.50	838.42
	Lease Liabilities	0.39	3.29
	Trade payables		
	- total outstanding dues of micro enterprises and small enterprises	15.36	9.40
	- total outstanding dues of creditors other than micro enterprises and small enterprises	22.06	22.43
	Other financial liabilities	746.87	352.41
	Other current liabilities	7.15	12.50
	Provisions	0.06	0.08
	Current tax liabilities, net	12.74	9.22
	Total of Current liabilities	1,044.13	1,247.75
	Total of Equity and Liabilities	1,625.84	1,684.30

9 Cash Flow statement for the year ended 31 March 2021 (Consolidated-Audited)		(Rs. in Crores)	
Particulars	For the current year ended 31 March 2021	For the previous year ended 31 March 2020	
	Audited	Audited	
A. Cash flow from operating activities:			
Loss before tax	(74.74)	(266.74)	
Adjustments for :			
Depreciation and amortization expense	29.02	32.13	
Interest expense	123.37	123.84	
Interest income	(49.97)	(43.98)	
Interest income from financing and related activities	(24.01)	(32.66)	
Net loss/ (gain) on derecognition of assigned loans	3.16	(3.10)	
Interest Spread income on pool loan	(10.56)	-	
Dividend income	-	(34.93)	
Loss/ (profit) on redemption of investments	3.51	(8.19)	
Fair valuation of financial instruments, net	-	(16.98)	
Profit on sale of property, plant and equipment	(27.07)	(14.33)	
Loss on sale/written off of property, plant and equipment	0.45	0.01	
Provision for employee benefits	(0.01)	1.80	
Provisions against standard assets	0.30	0.15	
Provision for warranties	0.13	(0.18)	
Liabilities written back	(0.97)	(1.07)	
Provision for expected credit loss	3.32	0.59	
Impairment of goodwill	-	58.42	
De-recognition of lease liability	(0.08)	-	
Share based payment expenses	2.96	5.28	
Operating loss before working capital changes and other adjustments	(21.19)	(199.94)	
Working capital changes and other adjustments:			
Trade receivables	(5.32)	5.02	
Loans and other financial assets	136.23	(11.95)	
Other assets	3.68	1.36	
Inventories	2.92	(7.09)	
Trade payables	5.58	10.05	
Other financial liabilities	700.75	12.64	
Other liabilities and provisions	(5.48)	(29.83)	
Cash generated from/(used in) operating activities	817.17	(219.74)	
Interest received from financing and related activities	24.99	31.03	
Interest paid on borrowings from financing and related activities	-	(1.54)	
Income tax (paid)/ refund received, net	(0.89)	(28.23)	
Net cash generated from/ (used in) operating activities	841.27	(218.48)	
B. Cash flow from investing activities:			
Purchase of property, plant and equipment and other intangible assets	(2.22)	(11.30)	
Sale of property, plant and equipment and other intangible assets	110.79	17.46	
(Investment in)/maturity of fixed deposits	(0.01)	0.07	
Interest received on fixed deposits	0.08	0.08	
Investment in securities, net	162.32	(474.14)	
Inter-corporate loans given, net	(131.55)	(103.00)	
Interest received	39.80	37.16	
Dividend income received	-	34.93	
Net cash generated from/(used in) investing activities	179.21	(498.74)	

C. Cash flow from financing activities:					
Payment of lease liabilities		(1.48)	(3.97)		
Acquisition of treasury shares		(17.99)	-		
Borrowings from banks and financial institutions		0.11	1.02		
Repayment of borrowings to banks and financial institutions		(260.02)	(44.37)		
Proceeds from non convertible debentures		49.56	-		
(Repayment of)/ proceeds from inter-corporate borrowings, net		(589.58)	829.08		
Interest paid on borrowings		(184.99)	(65.04)		
Net cash (used in)/generated from financing activities		(1,004.39)	716.72		
D. Increase/ (decrease) in cash and cash equivalents, net (A+B+C)		16.09	(0.50)		
E. Cash and cash equivalents at the beginning of the year		10.35	10.85		
F. Cash and cash equivalents at the end of the year (D+E)		26.44	10.35		
Yaarii Digital Integrated Services Limited					
(Formerly known as "Indiabulls Integrated Services Limited")					
Statement of Audited Standalone Financial Results for the quarter and year ended 31 March 2021					
(Rs. in Crores)					
Particulars	3 months ended 31 March 2021	Preceding 3 months ended 31 December 2020	Corresponding 3 months ended 31 March 2020	Current year ended 31 March 2021	Previous year ended 31 March 2020
	(Refer Note 10)	Unaudited	(Refer Note 10)	Audited	Audited
Income					
a) Revenue from operations	0.10	-	0.01	0.10	0.06
b) Other income	0.71	0.49	1.39	4.74	8.54
Total income	0.81	0.49	1.40	4.84	8.60
Expenses					
a) Cost of revenue	0.08	-	-	0.08	-
b) Employee benefits expense	1.99	0.75	1.55	4.16	6.03
c) Finance costs	27.46	26.54	5.24	85.42	18.39
d) Depreciation and amortization expense	0.21	0.21	0.52	1.00	1.06
e) Other expenses	0.87	0.37	(4.47)*	2.27	2.16
Total expenses	30.61	27.87	2.84	92.93	27.64
Loss before tax for the period/year	(29.80)	(27.38)	(1.44)	(88.09)	(19.04)
Tax expense					
a) Current tax (including earlier years)	-	-	-	-	1.60
b) Deferred tax charge/ (credit)	-	-	1.81	-	1.81
Net loss after tax for the period/ year	(29.80)	(27.38)	(3.25)	(88.09)	(22.45)
Other comprehensive income					
(i) Items that will not be reclassified to profit or loss	(0.19)	-	0.02	(0.19)	0.01
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
Other comprehensive income	(0.19)	-	0.02	(0.19)	0.01
Total comprehensive income for the period/year	(29.99)	(27.38)	(3.23)	(88.28)	(22.44)
Earnings per equity share (Face value of Rs. 2 per equity share)					
-Basic (in Rs.)	(3.34)	(3.07)	(0.36)	(9.86)	(2.51)
-Diluted (in Rs.)	(3.34)	(3.07)	(0.36)	(9.86)	(2.51)
Paid-up equity share capital (Face value of Rs. 2 per equity share) (refer note-5)	17.51	17.87	17.87	17.51	17.87
				1,491.62	1,600.43
* Other expenses includes reversal / realization of fair valuation losses of Rs. 5.21 crores on financial assets recognised till 31 December 2019.					

Notes to standalone financial results

- 1 The standalone financial results of Yaari Digital Integrated Services Limited ("the Company") for the year ended 31 March 2021 have been reviewed by the Audit Committee and approved by the Board of Directors ("the Board") at its meeting held on 08 May 2021 and have been audited by the Statutory Auditors of the Company.
- 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 The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the Company towards Provident Fund and Gratuity. The Ministry of Labour and Employment has released draft rules for the Code on Social Security, 2020 on November 13, 2020, and has invited suggestions from stake holders which are under active consideration by the Ministry. Based on an initial assessment by the Company, the additional impact on Provident Fund contributions by the Company is not expected to be material, whereas, the likely additional impact on Gratuity liability/ contributions by the Company and its Indian subsidiaries could be material. The Company will complete its evaluation once the subject rules are notified and will give appropriate impact in the financial results in the period in which, the Code becomes effective and the related rules to determine the financial impact are published.
- 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. The Company carries on different business through investment in subsidiaries.
- 5 During the quarter ended 31 March 2021, the Company, through its established trust "Surya Employee Welfare Trust" (Surya-EWT); had in compliance with SEBI (Share Based Employee Benefits) Regulations, 2014 purchased its 17,54,327 Equity shares from the open market, for the implementation and administration of its employees benefit schemes. The face value of these shares have been deducted from the paid-up share capital of the Company, and the excess of amount paid over face value for their acquisition have been adjusted in the other equity. These acquired shares have since been appropriated towards grant of Share Appreciations Rights (SARs) on 12 February 2021 to the employees of the Company and its subsidiaries, as permitted.
- 6 In order to charter right direction for its continuous focus around promoting digital platform businesses and to grow to next frontier, the Company, on 19 March 2021, launched a social commerce marketplace 'Yaari', which will enable small businesses and individuals ("resellers") to start their business online via social channels such as WhatsApp, Facebook, Instagram etc. It is an online reselling app which will empower individuals to start their own online business from home with zero investment. Yaari app will have a variety of products to choose from, that the resellers can resell among their social contacts. The app is designed to easily allow manufacturers and suppliers list their products online and make a viable alternate channel to market their products Pan India. The resellers then leveraging the power of existing social networks, will market these products to their contacts and thereby supplementing their income through the platform. The app also provides aspiring entrepreneurs, especially women, the ease to start an online business from home by taking away risk of inventory management, payments and even order fulfilment. Yaari app coupled with digitally connected Bharat, will accelerate the growth of online commerce and create an ecosystem that enables income support for aspiring Indians.
- 7 The pandemic of Corona Virus (COVID-19) has caused unprecedented havoc to the economic activity all around the Globe. The complete lock down announced on 24 March 2020 by the Government of India brought the wheels of economic activity to a grinding halt. The operations are slowly and gradually resuming and expected to reach pre – COVID 19 level in due course of time. The Company is continuously and closely observing the unfolding situation and will continue to do so. The Company has considered the possible impact of COVID-19 in preparing the financial results including the recoverable value of its assets and its liquidity position based on internal and external information upto the date of approval of these financial results.

8	Balance Sheet as at 31 March 2021 (Standalone - Audited)		(Rs. in Crores)	
Particulars			As at 31 March 2021	As at 31 March 2020
ASSETS			Audited	Audited
Non-current assets				
Property, plant and equipment			1.01	1.03
Capital work-in-progress			0.62	-
Right to use asset			-	2.80
Other intangible assets			0.54	0.95
Financial assets				
Investments			676.66	681.67
Loans			0.05	0.12
Deferred tax assets, net			-	-
Non-current tax assets, net			0.20	0.56
Other non-current assets			-	-
Total of Non-current assets			679.08	687.13
Current assets				
Inventories			0.30	0.38
Financial assets				
Investments			220.40	223.22
Trade receivables			0.67	0.72
Cash and cash equivalents			2.20	0.72
Loans			1,781.90	945.35
Other financial assets			-	-
Other current assets			2.78	2.60
Total of current assets			2,008.25	1,172.99
Total of Assets			2,687.33	1,860.12
EQUITY AND LIABILITIES				
Equity				
Equity Share Capital			17.51	17.87
Other Equity			1,491.62	1,600.43
Total of Equity			1,509.13	1,618.30
Liabilities				
Non-current liabilities				
Financial liabilities				
Lease Liabilities			-	2.31
Provisions			0.59	0.30
Total of Non-current liabilities			0.59	2.61
Current liabilities				
Financial liabilities				
Borrowings			728.65	220.97
Lease Liabilities			-	0.50
Trade payables				
- total outstanding dues of micro enterprises and small enterprises			-	-
- total outstanding dues of creditors other than micro enterprises and small enterprises			-	-
Other financial liabilities			445.43	15.63
Other current liabilities			3.52	1.95
Provisions			0.01	0.01
Current tax liabilities, net			-	0.15
Total of Current liabilities			1,177.61	239.21
Total of Equity and Liabilities			2,687.33	1,860.12

9	Cash Flow statement for the year ended 31 March 2021 (Standalone-Audited)		(Rs. in Crores)
	Particulars	For the current year ended 31 March 2021	For the previous year ended 31 March 2020
		Audited	Audited
	A. Cash flow from operating activities:		
	Loss before tax	(88.09)	(19.04)
	Adjustments for :		
	Depreciation and amortisation expense	1.00	1.06
	Interest income	(4.35)	(6.77)
	Dividend income	(0.00)	(0.18)
	Interest expense	85.39	17.01
	Profit on sale of Investments	(0.22)	(0.45)
	Provision for employee benefits	0.11	0.11
	Loss on sale /written off of property, plant and equipment	-	0.01
	Balance written back	(0.05)	(0.58)
	Fair valuation of financial assets	0.47	(0.56)
	Derecognition of lease liability	(0.08)	-
	Share based payment expense	2.12	3.62
	Operating loss before working capital changes and other adjustments	(3.70)	(5.77)
	Working capital changes and other adjustments:		
	Trade receivables	0.05	(0.01)
	Loans and advances	0.09	(0.18)
	Other financial assets	-	0.14
	Other assets	(0.18)	(0.16)
	Inventories	0.08	-
	Trade payables	-	(2.56)
	Other financial liabilities	444.55	0.04
	Other current liabilities	1.61	1.03
	Cash generated from/ (used in) operating activities	442.50	(7.47)
	Income tax (paid)/ refund received, net	0.20	(7.17)
	Net cash generated from/ (used in) operating activities	442.70	(14.64)
	B. Cash flow from investing activities:		
	Purchase of property, plant and equipment and other intangible assets	(1.04)	(0.55)
	Investment in equity shares of subsidiaries	-	(149.00)
	Sale/ (Investment) in securities, net	2.57	431.37
	Inter-corporate loans given/ received back, net	(836.56)	(492.50)
	Interest received	4.36	6.77
	Dividend income received	0.00	0.18
	Net cash used in investing activities	(830.67)	(203.73)
	C. Cash flow from financing activities:		
	Payment of lease liabilities	(0.04)	(0.35)
	Acquisition of Treasury shares	(17.99)	-
	Inter-corporate borrowings taken	3,980.14	263.44
	Inter-corporate borrowings repaid	(3,472.46)	(42.47)
	Interest paid on borrowings	(100.15)	(1.86)
	Dividends paid including corporate dividend tax	(0.05)	-
	Net cash flow from financing activities	389.45	218.76
	D. Increase in cash and cash equivalents, net (A+B+C)	1.48	0.39
	E. Cash and cash equivalents at the beginning of the year	0.72	0.33
	F. Cash and cash equivalents at the end of the year (D+E)	2.20	0.72

10 Figures for the quarters ended 31 March 2021 and 31 March 2020 represent the balancing figures between the audited figures for the full financial year and published reviewed year to date figures upto third quarter of the respective financial year.

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: 08 May 2021

Kubeir Khera
Executive Director & CEO