

UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS OF INTELLECT DESIGN ARENA LIMITED

FOR THE QUARTER AND PERIOD ENDED DECEMBER 31, 2020

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Rs. in Millions

Particulars	CONSOLIDATED		
	QUARTER ENDED		PERIOD ENDED
	DECEMBER 31, 2020 (Unaudited)	DECEMBER 31, 2019 (Unaudited)	DECEMBER 31, 2020 (Unaudited)
Total Income from Operations	3,821.91	3,194.91	10,998.90
Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	802.21	(107.41)	1,997.39
Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	854.63	(78.38)	1,999.33
Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items) - attributable to the Owners of the company	803.67	(113.82)	1,821.58
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)] - attributable to the Owners of the company	962.22	16.04	2,309.64
Equity Share Capital	663.32	661.32	663.32
Earnings Per Share (of Rs. ₹/- each)			
1. Basic	6.07	(0.81)	13.77
2. Diluted	5.75	(0.81)	13.36
Particulars	STANDALONE		
	QUARTER ENDED		PERIOD ENDED
	DECEMBER 31, 2020 (Unaudited)	DECEMBER 31, 2019 (Unaudited)	DECEMBER 31, 2020 (Unaudited)
Total Income from Operations	2,713.62	1,817.55	7,229.24
Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	699.68	(363.66)	1,632.50
Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	699.68	(363.66)	1,632.50
Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items) - attributable to the Owners of the company	665.91	(363.66)	1,515.23
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)] - attributable to the Owners of the company	771.58	(329.68)	1,980.17
Equity Share Capital	663.32	661.32	663.32
Earnings Per Share (of Rs.5/- each)			
1. Basic	5.02	(2.75)	11.44
2. Diluted	4.76	(2.75)	11.09

NOTES :

- The standalone and consolidated financial results for the quarter and period ended December 31, 2020 were approved by the Board of Directors at its meeting held on February 2, 2021. The statutory auditors have conducted a limited review of the above standalone and consolidated financial results. These financial results are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter.
- Based on the "Management Approach" as defined under Ind AS 108 Operating Segments, the Company's performance is evaluated and resources are allocated based on an analysis of various performance indicators by a single business segment i.e. 'Software Product License & related services'.
- The outbreak of Coronavirus (COVID-19) pandemic globally is causing a slowdown of economic activity. The Company has considered the possible effects that may result from COVID 19 on its operations including but not limited to its assessment on the carrying amount of trade receivables, revenue accrued not billed, goodwill on consolidation, intangible assets and intangible assets under development. In developing the assumption relating to the possible future uncertainties in the global conditions because of the pandemic, the Company as on date of approval of these financial results has used various information, as available. The Company has performed sensitivity analysis on the assumptions used and based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. The impact of the global health pandemic may be different from that estimated as at the date of approval of these standalone and consolidated financial results and the Company will continue to closely monitor any material changes to future economic conditions.
- The Indian Parliament has approved the Code of Social Security, 2020 ('Code') which relates to the contributions by the Company towards Provident Fund and Gratuity. The effective date from which the changes are applicable is yet to be notified and the relevant rules are yet to be framed. In view of this, impact if any, of the changes will be assessed and accounted in period of notification of the Code.
- For more information, kindly visit company's website, i.e www.intellectdesign.com or stock exchanges website www.nseindia.com or www.bseindia.com.

Place : Chennai
Date : February 02, 2021

For Intellect Design Arena Limited
Sd/
Arun Jain
Chairman & Managing Director