

Intellect Design Arena Limited - Group
Consolidated Balance Sheet as at Jun 30, 2015

(All amounts are in Rupees in lakhs unless otherwise stated)

Particulars	Jun 30, 2015	March 31, 2015
EQUITY AND LIABILITIES		
Shareholders' Funds		
Share capital	5,019.76	5,009.92
Reserves and surplus	56,621.59	56,910.57
	61,641.35	61,920.49
Share application money pending allotment	40.20	-
Minority Interest	1.68	1.68
Non-Current Liabilities		
Deferred tax liabilities (Net)	1,126.17	1,082.92
Long - term provisions	389.96	118.60
Current Liabilities		
Short -term borrowings	870.80	771.18
Trade payables	13,079.80	13,635.59
Other current liabilities	12,334.89	16,927.31
Short-term provisions	1,394.19	1,606.63
TOTAL	90,879.04	96,064.40
ASSETS		
Non-Current Assets		
Fixed assets		
- Tangible assets	14,979.04	13,460.12
- Intangible assets	192.76	176.55
- Capital work-in-progress	3,476.52	4,480.24
- Intangible assets under development	967.28	928.83
	19,615.59	19,045.75
Goodwill on Consolidation	7,679.91	7,633.70
Non-current investments	2,854.30	2,800.58
Deferred tax assets (Net)	615.51	569.46
Long-term loans and advances	5,784.01	5,059.97
Other non-current assets	1,713.51	1,719.48
Current Assets		
Current investments	11,767.61	15,141.74
Trade receivables	16,843.23	16,707.54
Cash and bank balance	6,612.51	10,621.87
Short-term loans and advances	3,412.27	5,214.85
Other current assets	13,980.58	11,549.46
TOTAL	90,879.04	96,064.40

Intellect Design Arena Limited - Group

Consolidated Statement of Profit and Loss for the period ended Jun 30, 2015

(All amounts are in Rupees in lakhs unless otherwise stated)

Particulars	Quarter ended			Year Ended
	Jun 30, 2015	March 31, 2015	Jun 30, 2014	March 31, 2015
Revenue				
Income from software services and products	19,292.59	16,125.58	14,362.42	60,874.95
Other income	454.81	710.83	682.70	2,752.81
Total Revenue	19,747.40	16,836.41	15,045.12	63,627.76
Expenses				
Employee benefit expenses	15,563.30	14,277.39	11,947.99	53,123.49
Other expenses	4,834.58	5,103.77	3,542.87	15,782.15
Finance costs	24.79	23.08	13.97	80.78
Depreciation and amortization expenses	496.86	459.95	519.04	1,901.27
Total Expenses	20,919.53	19,864.19	16,023.87	70,887.69
Profit / (Loss) before exceptional & extraordinary items and tax	(1,172.13)	(3,027.79)	(978.75)	(7,259.93)
Exceptional Items				(976.63)
Profit / (Loss) before extraordinary items and tax	(1,172.13)	(3,027.79)	(978.75)	(8,236.56)
Extraordinary Items	-		-	-
Profit / (Loss) before tax	(1,172.13)	(3,027.79)	(978.75)	(8,236.56)
TAX EXPENSES				
Income taxes - Current tax	(5.03)	207.22	76.39	458.29
- Deferred tax	(1.83)	(156.04)	(72.09)	(282.45)
- MAT credit entitlement	-		-	-
- MAT credit entitlement (Earlier years)	-		-	-
Profit/(Loss) for the period / year before minority interest adjustment	(1,165.27)	(3,078.97)	(983.05)	(8,412.40)
Add/(Less): Share of Profit/(loss) on Associate Companies	53.72	114.26	-	114.26
Add/(Less): Minority Interest - Share of loss/(Profit)	-	(1.19)	-	(1.19)
Profit/(Loss) for the year	(1,111.55)	(2,965.90)	(983.05)	(8,299.33)
Earnings per share (In Rs.) - (equity shares par value Rs 5 each)				
Basic	(1.11)	(2.97)	(0.99)	(8.30)
Diluted	(1.11)	(2.97)	(0.99)	(8.30)

Intellect Design Arena Limited - Group
Consolidated cash flow statement for the period ended Jun 30, 2015

(All amounts are in Rupees in lakhs unless otherwise stated)

Particulars	Jun 30, 2015	March 31, 2015
Cash flows from operating activities		
Profit before tax from continuing operations	(1,172.13)	(8,236.56)
Adjustments for:		
Depreciation and amortisation	496.86	1,901.27
Interest income	(86.79)	(352.67)
Dividend income	(174.62)	(1,349.09)
Unrealised exchange (gain) / loss	(646.47)	(646.47)
Exchange difference on translation of foreign operations	379.68	(35.91)
(Profit) / Loss on sale of fixed assets	(2.33)	(6.56)
(Profit) / Loss on sale of Investments	(55.47)	(279.61)
Reversal of provision for diminution in value of investments	-	(69.34)
Provision for doubtful debts	383.57	677.38
Bad debts written off	-	-
Interest expenses	24.79	80.78
Changes in assets and liabilities		
Decrease / (Increase) in trade receivable	(77.06)	(3,496.94)
Decrease / (Increase) in loans and advances and other assets	(5,606.83)	(4,643.55)
Increase / (Decrease) in liabilities and provisions	225.53	16,761.51
Net Taxes paid	(642.95)	(2,059.18)
Net cash from operating activities	(6,954.22)	(1,754.94)
Cash flows from Investing activities		
Purchase of fixed assets, changes in capital work in progress and capital advance	(1,186.16)	(2,469.81)
Proceeds from sale of fixed assets	19.57	72.82
Investment in Associates company	-	(181.88)
Net (Increase)/decrease in bank deposit	-	93.39
Net decrease/(Increase) in in non-trade investments	3,429.60	9,299.22
Interest received	86.79	352.67
Dividend received	174.62	1,349.09
Net cash used in investing activities	2,519.52	8,515.50
Cash flows from financing activities		
Proceeds from share capital issued on exercise of stock options	27.30	17.47
Proceeds from share premium on exercise of stock options	222.92	150.31
Proceeds / (Repayment) of loans	99.62	368.03
Interest paid	(24.79)	(80.78)
Dividends paid during the year	-	(1,304.38)
Net cash (used in) / from financing activities	325.05	(849.35)
Exchange differences on translation of foreign currency cash and cash equivalents	100.30	100.30
Net increase / (decrease) in cash and equivalents during the year	(4,009.35)	6,011.51
Cash balance of subsidiaries on acquisitions	-	-
Cash and cash equivalents at the beginning of the year / period	-	-
Add: Cash and cash equivalents on De-Merger pursuant to Scheme of arrangement	10,621.86	4,610.36
Cash and cash equivalents at the end of the year	6,612.51	10,621.87
Components of Cash and cash equivalents		
Cash on hand	13.24	11.26
Balance with banks		
- On current account	4,024.26	6,410.65
- On deposit account *	2,575.01	4,199.96
	6,612.51	10,621.87

* The balance on deposit accounts as of Jun 30, 2015 includes Rs. 418.36 lakhs which has been pledged as a security by the company for availing non-fund based facilities .