

INTELLECT/SEC/2017-18

**intellect**<sup>TM</sup>  
Design for Digital  
June 13, 2017

**BSE Limited,**  
1<sup>st</sup> Floor, New Trade Ring, Rotunda Building, PJ Towers,  
Dalal Street, Fort, Mumbai – 400 001.

**Scrip Code :**  
538835

Dear Sirs,

**Sub: Non-Compliance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Ref :- a) **Your e-mail dated May 05, 2017 and May 22, 2017**  
b) **Our reply on BSE's e-mail (through Listing Portal) dated May 08, 2017**

With reference to the above mentioned subject and reference requesting the Company to upload the Financial Results for the quarter and year ended March 31 2017, enclosed please find the following in the prescribed format :-

- a) Audited Financial Results of our Company for the Quarter and year ended March 31 2017, as per IND-AS in the prescribed format in Schedule III to the Companies Act, 2013.
- b) Statement of Assets and Liabilities for the quarter and year ended March 31, 2017 after necessary regrouping.

The results were taken on record at the Board Meeting held on May 03, 2017.

Kindly take the above information on record and confirm compliance.

Thanking you,

Yours truly,  
for Intellect Design Arena Limited,

  
V V Naresh  
Company Secretary and Compliance Officer



**Intellect Design Arena Limited**

Registered Office: 244 Anna Salai, Chennai - 600 006, India | Ph: +91-44-2852 3280, 2852 4154  
Corporate Headquarters: SIPCOT IT Park Siruseri, Chennai - 600 130, India. | Ph: +91-44-3341 8000  
www.intellectdesign.com

**INTELLECT DESIGN ARENA LIMITED**

Head Office - 111, Anna Salai, Chennai - 600 006  
 REGISTERED OFFICE - 111, Anna Salai, Chennai - 600 006  
**AUDITED QUARTERLY AND CONSOLIDATED FINANCIAL RESULTS OF INTELLECT DESIGN ARENA LIMITED**  
 FOR THE QUARTER AND YEAR ENDED MARCH 31, 2017  
 Prepared in compliance with the Indian Accounting Standard (Ind-AS)

PARTICULARS	Quarter ended		Quarter ended		Quarter ended		Year ended		Year ended		Consolidated	
	March 31, 2017	December 31, 2016	March 31, 2016	March 31, 2015	March 31, 2016	March 31, 2015	2017	2016	2017	2016	March 31, 2016	March 31, 2015
Profit / (Loss) before non-controlling interest / share in net profit / (loss) of associate companies - Prior Period	(24,92,56)	(7,51,10)	(21,59,01)	(10,88,51)	(24,82,63)	(1,37,44)	(2,76,69)	(2,76,69)	(2,76,69)	(2,76,69)	(2,76,69)	(2,76,69)
Minority interest / (loss) of Associate Companies	(24,92,56)	(7,51,10)	(21,59,01)	(10,88,51)	(24,82,63)	(1,37,44)	(2,76,69)	(2,76,69)	(2,76,69)	(2,76,69)	(2,76,69)	(2,76,69)
Profit / (Loss) before tax	(24,92,56)	(7,51,10)	(21,59,01)	(10,88,51)	(24,82,63)	(1,37,44)	(2,76,69)	(2,76,69)	(2,76,69)	(2,76,69)	(2,76,69)	(2,76,69)
Income tax expense for the period	(4,10,06)	(9,10,06)	(4,10,06)	(9,10,06)	(4,10,06)	(9,10,06)	(4,10,06)	(9,10,06)	(4,10,06)	(9,10,06)	(4,10,06)	(9,10,06)
Other Income	1,83,10,33	1,83,10,33	1,83,10,33	1,83,10,33	1,83,10,33	1,83,10,33	1,83,10,33	1,83,10,33	1,83,10,33	1,83,10,33	1,83,10,33	1,83,10,33
Profit / (Loss) after tax	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71
Profit / (Loss) after non-controlling interest / share in net profit / (loss) of associate companies	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71
Profit / (Loss) after tax and non-controlling interest / share in net profit / (loss) of associate companies	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71
Profit / (Loss) after tax and non-controlling interest / share in net profit / (loss) of associate companies - Prior Period	(24,92,56)	(7,51,10)	(21,59,01)	(10,88,51)	(24,82,63)	(1,37,44)	(2,76,69)	(2,76,69)	(2,76,69)	(2,76,69)	(2,76,69)	(2,76,69)
Minority interest / (loss) of Associate Companies	(24,92,56)	(7,51,10)	(21,59,01)	(10,88,51)	(24,82,63)	(1,37,44)	(2,76,69)	(2,76,69)	(2,76,69)	(2,76,69)	(2,76,69)	(2,76,69)
Profit / (Loss) before tax	(24,92,56)	(7,51,10)	(21,59,01)	(10,88,51)	(24,82,63)	(1,37,44)	(2,76,69)	(2,76,69)	(2,76,69)	(2,76,69)	(2,76,69)	(2,76,69)
Income tax expense for the period	(4,10,06)	(9,10,06)	(4,10,06)	(9,10,06)	(4,10,06)	(9,10,06)	(4,10,06)	(9,10,06)	(4,10,06)	(9,10,06)	(4,10,06)	(9,10,06)
Other Income	1,83,10,33	1,83,10,33	1,83,10,33	1,83,10,33	1,83,10,33	1,83,10,33	1,83,10,33	1,83,10,33	1,83,10,33	1,83,10,33	1,83,10,33	1,83,10,33
Profit / (Loss) after tax	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71
Profit / (Loss) after non-controlling interest / share in net profit / (loss) of associate companies	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71
Profit / (Loss) after tax and non-controlling interest / share in net profit / (loss) of associate companies	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71	1,60,07,71

PARTICULARS	Quarter ended		Quarter ended		Quarter ended		Year ended		Year ended		Consolidated	
	March 31, 2017	December 31, 2016	March 31, 2016	March 31, 2015	March 31, 2016	March 31, 2015	2017	2016	2017	2016	March 31, 2016	March 31, 2015
Equity share capital	50,86,69	50,86,69	50,86,69	50,86,69	50,86,69	50,86,69	50,86,69	50,86,69	50,86,69	50,86,69	50,86,69	50,86,69
Other Equity	479,75,80	479,75,80	479,75,80	479,75,80	479,75,80	479,75,80	479,75,80	479,75,80	479,75,80	479,75,80	479,75,80	479,75,80
Reserves	56,32,94	56,32,94	56,32,94	56,32,94	56,32,94	56,32,94	56,32,94	56,32,94	56,32,94	56,32,94	56,32,94	56,32,94
Non-current liabilities												
Current liabilities	17,16,13	17,16,13	17,16,13	17,16,13	17,16,13	17,16,13	17,16,13	17,16,13	17,16,13	17,16,13	17,16,13	17,16,13
Other financial liabilities	49,79,58	49,79,58	49,79,58	49,79,58	49,79,58	49,79,58	49,79,58	49,79,58	49,79,58	49,79,58	49,79,58	49,79,58
Other current liabilities	1,17,88	1,17,88	1,17,88	1,17,88	1,17,88	1,17,88	1,17,88	1,17,88	1,17,88	1,17,88	1,17,88	1,17,88
Total Equity and Liabilities	1,07,52,39	1,07,52,39	1,07,52,39	1,07,52,39	1,07,52,39	1,07,52,39	1,07,52,39	1,07,52,39	1,07,52,39	1,07,52,39	1,07,52,39	1,07,52,39

1) The audited consolidated and standalone financial results for the quarter and year ended March 31, 2017 have been taken on record by the Board of Directors of the Company on May 24, 2017. The Statutory Auditors have expressed an unqualified audit opinion on these financial results. The consolidated and standalone financial results are prepared in accordance with the Indian Accounting Standard (Ind-AS) and are presented under Section 133 of the Companies Act, 2013 read with Rule 6 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Rules, 2015 respectively.

2) In compliance with the Ministry of Corporate Affairs (MCA) Notification dated 18th February, 2016 mandating the Companies (Indian Accounting Standard) Rules 2015 (Ind-AS) the Board of Directors of the Company has approved the consolidated and standalone financial results for the quarter and year ended March 31, 2016 have been restated accordingly.

3) The figures of the last quarter and the balance figures between quarter ended March 31, 2016 have been restated accordingly.

4) Statement of Assets and Liabilities

5) Reconciliation of the Standalone and Consolidated Statement of Profit and Loss as per Ind-AS

6) Reconciliation of the Standalone and Consolidated Statement of Profit and Loss as per Ind-AS

7) The expenses include company tax, deferred tax and MAT (Net of Credit), wherever applicable. Deferred Tax has been recognized on unaccounted tax losses to the extent of deferred tax liability.

8) The Board of Directors of the Company at the meeting held on 24.04.2016 has approved a Scheme of Arrangement (the "Scheme") under the Companies Act, 2013, with the purpose of restructuring the Company. The Scheme is subject to the approval of the court and the creditors of the Company. The Board of Directors of the Company has approved the Scheme and the same is being implemented. The Board of Directors of the Company has approved the Scheme and the same is being implemented. The Board of Directors of the Company has approved the Scheme and the same is being implemented.

9) The figures of the quarter and year ended March 31, 2017 and year ended March 31, 2016 have been restated accordingly.

10) The figures of the quarter and year ended March 31, 2017 and year ended March 31, 2016 have been restated accordingly.

11) Figures of the auditor's audit, wherever necessary, have been restated to conform with those of the current period.

12) Additional information on business risk classification of revenue of Profit and Loss of the Group/Dividee/ not reviewed.



For Intellect Design Arena Limited  
 Chartered Accountant  
 Chartered & Member of Institute of Chartered Accountants of India