

# INTELLECT DESIGN ARENA LIMITED

CIN : L72900TN2011PLC080183

Regd Office : Carex Centre, 244 (Old no. 713) Anna Salai, Chennai 600 006, Ph:+91-44-6700 8000, Fax:+91-44-6700 8874

## UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS OF INTELLECT DESIGN ARENA LIMITED FOR THE QUARTER AND PERIOD ENDED DECEMBER 31, 2023

(Rs. in million)

PARTICULARS	Standalone						Consolidated					
	Quarter ended December 31, 2023	Quarter ended September 30, 2023	Quarter ended December 31, 2022	Nine months ended December 31, 2023	Nine months ended December 31, 2022	Year ended March 31, 2023	Quarter ended December 31, 2023	Quarter ended September 30, 2023	Quarter ended December 31, 2022	Nine months ended December 31, 2023	Nine months ended December 31, 2022	Year ended March 31, 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Income</b>												
Revenue from operations	4,206.03	4,077.15	3,483.00	12,521.78	10,586.61	14,701.09	6,343.46	6,190.47	5,469.17	18,927.76	16,157.56	22,312.52
Other income	252.78	101.24	240.88	463.03	337.08	443.47	198.32	126.43	201.77	419.65	408.28	513.41
<b>Total income</b>	<b>4,458.81</b>	<b>4,178.39</b>	<b>3,723.88</b>	<b>12,984.81</b>	<b>10,923.69</b>	<b>15,144.56</b>	<b>6,541.78</b>	<b>6,316.90</b>	<b>5,670.94</b>	<b>19,347.41</b>	<b>16,565.84</b>	<b>22,825.93</b>
<b>Expenditure</b>												
Employee benefit expenses	2,129.34	2,017.54	1,831.55	6,107.76	5,151.91	7,134.53	3,388.08	3,256.73	2,978.32	9,836.42	8,334.57	11,443.95
Depreciation and amortisation expenses	229.03	224.59	202.17	667.99	593.08	800.74	342.52	337.35	310.53	1,019.58	885.82	1,215.11
Finance cost	1.96	2.20	7.40	6.54	19.11	21.92	6.47	7.67	9.04	19.23	29.78	31.87
Other expenses	1,382.49	1,420.06	1,174.31	4,186.63	3,791.40	5,164.41	1,646.10	1,715.10	1,524.03	5,062.37	4,846.51	6,516.98
<b>Total expenses</b>	<b>3,742.82</b>	<b>3,664.39</b>	<b>3,215.43</b>	<b>10,968.92</b>	<b>9,555.50</b>	<b>13,121.60</b>	<b>5,383.17</b>	<b>5,316.85</b>	<b>4,821.92</b>	<b>15,937.60</b>	<b>14,096.68</b>	<b>19,207.91</b>
<b>Profit before share of profit of associates and tax</b>	<b>715.99</b>	<b>514.00</b>	<b>508.45</b>	<b>2,015.89</b>	<b>1,368.19</b>	<b>2,022.96</b>	<b>1,158.61</b>	<b>1,000.05</b>	<b>849.02</b>	<b>3,409.81</b>	<b>2,469.16</b>	<b>3,618.02</b>
Share of profit / (loss) of associates (net of tax)	-	-	-	-	-	-	(1.57)	(34.83)	(5.04)	(22.18)	(72.66)	15.45
<b>Profit before tax</b>	<b>715.99</b>	<b>514.00</b>	<b>508.45</b>	<b>2,015.89</b>	<b>1,368.19</b>	<b>2,022.96</b>	<b>1,157.04</b>	<b>965.22</b>	<b>843.98</b>	<b>3,387.63</b>	<b>2,396.50</b>	<b>3,633.47</b>
Income tax expense												
Current tax	248.31	130.88	150.97	630.97	438.35	702.71	327.46	232.51	225.58	883.38	633.12	970.61
Deferred tax	(19.24)	24.31	(4.17)	10.73	(10.65)	(19.67)	(19.22)	24.32	(7.56)	10.71	(11.44)	(23.08)
<b>Profit after tax</b>	<b>486.92</b>	<b>358.81</b>	<b>361.65</b>	<b>1,374.19</b>	<b>940.49</b>	<b>1,339.92</b>	<b>848.80</b>	<b>708.39</b>	<b>625.96</b>	<b>2,493.54</b>	<b>1,774.82</b>	<b>2,685.94</b>
Profit for the year / period attributable to												
Owners of the Company	486.92	358.81	361.65	1,374.19	940.49	1,339.92	843.09	704.40	620.34	2,482.17	1,765.72	2,672.27
Non controlling interest	-	-	-	-	-	-	5.71	3.99	5.62	11.37	9.10	13.67
<b>Other Comprehensive Income (net of tax)</b>												
<b>Items that will be reclassified subsequently to profit or loss</b>												
Net movement on cash flow hedges	29.25	(99.21)	(18.11)	237.30	(685.26)	(487.25)	29.25	(99.21)	(18.11)	237.30	(685.26)	(487.25)
Exchange differences on translation of foreign operations	-	-	-	-	-	-	218.31	(45.73)	307.47	217.87	210.91	256.65
<b>Items that will not be reclassified subsequently to profit or loss</b>												
Re-measurement gains / (losses) on defined benefit plans	1.43	(14.02)	(30.37)	29.80	(69.57)	(102.40)	1.33	(14.02)	(30.60)	29.96	(70.26)	(100.75)
<b>Other Comprehensive Income / (Loss) for the year / period (net of tax)</b>	<b>30.68</b>	<b>(113.23)</b>	<b>(48.48)</b>	<b>267.10</b>	<b>(754.83)</b>	<b>(589.65)</b>	<b>248.89</b>	<b>(158.96)</b>	<b>258.76</b>	<b>485.13</b>	<b>(544.61)</b>	<b>(331.35)</b>
<b>Total Comprehensive Income for the year / period</b>	<b>517.60</b>	<b>245.58</b>	<b>313.17</b>	<b>1,641.29</b>	<b>185.66</b>	<b>750.27</b>	<b>1,097.69</b>	<b>549.43</b>	<b>884.72</b>	<b>2,978.67</b>	<b>1,230.21</b>	<b>2,354.59</b>
Total Comprehensive Income for the year / period attributable to												
Owners of the Company	517.60	245.58	313.17	1,641.29	185.66	750.27	1,090.36	547.00	882.09	2,968.74	1,236.09	2,358.77
Non controlling interest	-	-	-	-	-	-	7.33	2.43	2.63	9.93	(5.88)	(4.18)
<b>Paid-up Equity share Capital</b>												
Equity shares of Rs. 5 each	683.48	682.59	677.73	683.48	677.73	678.61	683.48	682.59	677.73	683.48	677.73	678.61
Other equity	-	-	-	-	-	14,774.24	-	-	-	-	-	19,898.43
<b>Earning Per Share (EPS)</b>												
Basic	3.59	2.65	2.69	10.16	7.01	9.98	6.22	5.20	4.61	18.35	13.16	19.90
Diluted	3.47	2.56	2.60	9.83	6.86	9.64	6.00	5.03	4.46	17.75	12.88	19.23

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## UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS OF INTELLECT DESIGN ARENA LIMITED FOR THE QUARTER AND PERIOD ENDED DECEMBER 31, 2023

### NOTES:

- 1) The standalone and consolidated financial results for the quarter and period ended December 31, 2023 have been reviewed by the Audit Committee and were approved by the Board of Directors in their respective meetings held on January 25, 2024. 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.
- 2) 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'.
- 3) Tax expense for the period ended December 31, 2023 in the Consolidated & Standalone financials results includes reduction in deferred tax charge arising out of the estimated impact of the Taxation Laws (Amendment) Ordinance 2019. This is arising from the re-measurement of deferred tax liability that is expected to reverse in future when the Company will migrate to the new tax regime.
- 4) Figures of the earlier periods, wherever necessary, have been regrouped to conform with those of the current periods.

For Intellect Design Arena Limited



**Arun Jain**  
Chairman and Managing Director  
DIN : 00580919



**Vasudha S**  
Chief Financial Officer

Place : Chennai  
Date : January 25, 2024