

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 FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

(Rs. in million)

PARTICULARS	Standalone						Consolidated					
	Quarter ended September 30, 2025	Quarter ended June 30, 2025	Quarter ended September 30, 2024	Half year ended September 30, 2025	Half year ended September 30, 2024	Year ended March 31, 2025	Quarter ended September 30, 2025	Quarter ended June 30, 2025	Quarter ended September 30, 2024	Half year ended September 30, 2025	Half year ended September 30, 2024	Year ended March 31, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income												
Revenue from operations	4,310.64	3,773.86	3,341.60	8,084.50	7,195.10	15,687.21	7,580.89	7,016.89	5,581.29	14,597.78	11,644.72	25,000.04
Other income	212.59	351.05	294.56	563.64	421.41	593.61	308.41	326.82	285.40	635.23	434.27	770.26
Total income	4,523.23	4,124.91	3,636.16	8,648.14	7,616.51	16,280.82	7,889.30	7,343.71	5,866.69	15,233.01	12,078.99	25,770.30
Expenditure												
Employee benefits expense (Refer note 3)	2,421.04	2,301.06	2,367.43	4,722.10	4,673.06	9,523.31	4,482.56	4,159.70	3,722.26	8,642.26	7,374.61	15,222.64
Depreciation and amortisation expenses	316.68	319.96	253.65	636.64	489.25	1,040.06	488.22	481.40	387.99	969.62	753.29	1,564.11
Finance cost	4.79	5.07	6.92	9.86	12.26	23.23	13.45	13.92	11.64	27.37	21.77	41.86
Other expenses	864.83	752.39	676.89	1,617.22	1,502.21	3,081.25	1,563.56	1,423.74	1,049.19	2,987.30	2,236.58	4,471.92
Total expenses	3,607.34	3,378.48	3,304.89	6,985.82	6,676.78	13,667.85	6,547.79	6,078.76	5,171.08	12,626.55	10,386.25	21,300.53
Profit before share of profit of associates and tax	915.89	746.43	331.27	1,662.32	939.73	2,612.97	1,341.51	1,264.95	695.61	2,606.46	1,692.74	4,469.77
Share of profit / (loss) of associates (net of tax)	-	-	-	-	-	-	16.05	(12.57)	2.04	3.48	(14.29)	(32.68)
Profit before tax	915.89	746.43	331.27	1,662.32	939.73	2,612.97	1,357.56	1,252.38	697.65	2,609.94	1,678.45	4,437.09
Income tax expense												
Current tax (a)	236.67	192.44	56.39	429.11	198.33	583.78	341.87	312.42	139.21	654.29	362.33	1,012.38
Deferred tax (benefit) / charge (b)	(12.42)	(0.93)	33.48	(13.35)	40.81	90.77	(3.50)	3.02	33.72	(0.48)	43.94	80.54
Total tax expenses (a) + (b)	224.25	191.51	89.87	415.76	239.14	674.55	338.37	315.44	172.93	653.81	406.27	1,092.92
Profit after tax	691.64	554.92	241.40	1,246.56	700.59	1,938.42	1,019.19	936.94	524.72	1,956.13	1,272.18	3,344.17
Profit for the period / year attributable to												
Owners of the Company	691.64	554.92	241.40	1,246.56	700.59	1,938.42	1,022.73	944.87	528.06	1,967.60	1,272.65	3,327.72
Non controlling interest	-	-	-	-	-	-	(3.54)	(7.93)	(3.34)	(11.47)	(0.47)	16.45
Other Comprehensive Income (net of tax)												
Items that will be reclassified subsequently to profit or loss												
Net movement on cash flow hedges	(293.29)	33.73	(107.24)	(259.56)	(109.40)	(160.63)	(293.29)	33.73	(107.24)	(259.56)	(109.40)	(160.63)
Exchange differences on translation of foreign operations	-	-	-	-	-	-	286.04	400.81	339.30	686.85	326.02	283.19
Items that will not be reclassified subsequently to profit or loss												
Re-measurement gains / (losses) on defined benefit plans	5.57	14.15	(5.75)	19.72	2.88	(4.53)	5.69	14.44	(5.77)	20.13	2.94	(4.82)
Other Comprehensive (loss) / income for the period / year (net of tax)	(287.72)	47.88	(112.99)	(239.84)	(106.52)	(165.16)	(1.56)	448.98	226.29	447.42	219.56	117.74
Total Comprehensive Income for the period / year	403.92	602.80	128.41	1,006.72	594.07	1,773.26	1,017.63	1,385.92	751.01	2,403.55	1,491.74	3,461.91
Total Comprehensive Income for the period / year attributable to												
Owners of the Company	403.92	602.80	128.41	1,006.72	594.07	1,773.26	1,015.41	1,389.29	756.13	2,404.70	1,501.05	3,459.18
Non controlling interest	-	-	-	-	-	-	2.22	(3.37)	(5.12)	(1.15)	(9.31)	2.73
Paid-up Equity share Capital												
Equity shares (face value of Rs. 5 each)	695.83	695.10	690.90	695.83	690.90	694.26	695.83	695.10	690.90	695.83	690.90	694.26
Other equity	-	-	-	-	-	18,678.68	-	-	-	-	-	27,164.05
Earning Per Share (EPS) #												
Basic	5.01	4.02	1.76	9.03	5.13	14.15	7.40	6.85	3.86	14.25	9.33	24.29
Diluted	4.86	3.90	1.70	8.76	4.96	13.75	7.18	6.65	3.73	13.82	9.01	23.60

Not Annualised for the interim periods

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UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

(Rs. in million)				
Particulars	Standalone		Consolidated	
	As at		As at	
	September 30, 2025	March 31, 2025	September 30, 2025	March 31, 2025
	Unaudited	Audited	Unaudited	Audited
ASSETS				
Non-current assets				
Property, plant and equipment	1,115.86	1,112.36	1,710.77	1,624.75
Capital work-in-progress	10.66	4.39	10.66	18.81
Investment property	15.08	25.41	52.30	25.41
Goodwill on consolidation	-	-	580.20	557.14
Other Intangible assets	2,863.02	2,986.21	4,297.73	4,279.85
Intangible assets under development	2,330.69	2,183.66	3,266.16	3,053.16
Right-of-use assets	232.10	286.03	855.03	782.60
Investment in subsidiaries and associates	1,530.67	1,444.70	539.48	536.01
Financial assets				
(i) Investments	2,854.53	2,815.26	2,854.53	2,815.26
(ii) Trade receivables	373.20	509.43	2,471.88	2,045.30
(iii) Loans and deposits	46.57	49.76	131.35	143.62
(iv) Non current bank balances	1,846.06	1,801.24	2,133.56	2,085.74
(v) Derivative instruments	-	-	-	-
Income tax assets (net)	434.78	550.17	468.40	586.08
Deferred tax assets (net)	-	-	394.89	394.10
Other non-current assets	126.03	92.52	128.62	94.24
Total Non Current Assets	13,779.25	13,861.14	19,895.56	19,042.07
Current assets				
Financial assets				
(i) Investments	445.24	2,032.87	445.24	2,032.87
(ii) Trade receivables	1,756.90	2,369.57	6,009.99	4,485.31
(iii) Cash and cash equivalents	1,205.20	715.35	3,784.44	3,238.99
(iv) Bank balances other than (iii) above	57.93	32.80	61.34	36.21
(v) Loans and deposits	36.30	30.64	41.38	34.92
(vi) Derivative instruments	-	34.82	-	34.82
(vii) Other financial assets	8,852.07	7,794.46	9,603.55	9,058.62
Other current assets	1,032.63	674.73	1,095.47	856.61
Total Current Assets	13,386.27	13,685.24	21,041.41	19,778.35
Total Assets	27,165.52	27,546.38	40,936.97	38,820.42
EQUITY AND LIABILITIES				
EQUITY				
Equity share capital	695.83	694.26	695.83	694.26
Other equity	18,976.48	18,678.68	28,870.08	27,164.05
Total equity attributable to equity holders of the Company	19,672.31	19,372.94	29,565.91	27,858.31
Non-controlling interest	-	-	302.75	310.23
Total equity	19,672.31	19,372.94	29,868.66	28,168.54
LIABILITIES				
Non-current liabilities				
Financial liabilities				
(i) Lease liability	166.62	202.51	698.00	538.59
(ii) Derivative instruments	198.55	46.33	198.55	46.33
(iii) Other long term financial liabilities	8.76	8.76	8.76	8.76
Deferred tax liabilities (net)	491.48	498.20	552.96	552.97
Total non-current liabilities	865.41	755.80	1,458.27	1,146.65
Current liabilities				
Financial liabilities				
(i) Borrowings	-	-	5.62	-
(ii) Lease liability	68.24	63.81	194.44	179.19
(iii) Trade payables				
A) Total outstanding dues of micro enterprises and small enterprises	9.86	0.84	9.86	0.90
B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,897.76	1,927.05	2,459.19	2,111.41
(iv) Other financial liabilities	727.68	1,206.69	1,337.55	2,006.89
(v) Derivative instruments	72.53	-	72.53	-
Other current liabilities	2,716.61	3,048.25	3,453.49	3,260.80
Provisions	1,135.12	1,171.00	1,810.10	1,732.02
Current tax liabilities (net)	-	-	267.26	214.02
Total current liabilities	6,627.80	7,417.64	9,610.04	9,505.23
Total Equity and liabilities	27,165.52	27,546.38	40,936.97	38,820.42

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UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

Statement of Cash Flows (Rs. in million)				
Particulars	Standalone		Consolidated	
	Half year ended September 30, 2025	Half year ended September 30, 2024	Half year ended September 30, 2025	Half year ended September 30, 2024
	Unaudited	Unaudited	Unaudited	Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES				
Profit before tax	1,662.32	939.73	2,609.94	1,678.45
Adjustments to reconcile profit for the period to net cash flows				
Depreciation and amortisation expenses	636.64	489.25	969.62	753.29
Expense on employee stock option scheme (ESOP)	122.59	267.83	254.40	267.83
Dividend income	(6.79)	(6.79)	-	-
Impairment losses on financial instrument and contract asset	111.64	83.80	100.00	83.81
Unrealised foreign exchange (gain) / loss (net) (Including impact of foreign currency translation)	(149.68)	(114.67)	358.85	211.25
Gain on sale of current investments (net)	(16.17)	(11.58)	(16.17)	(11.58)
(Gain) / Loss on disposal of property, plant and equipment (net)	(0.03)	0.15	(0.03)	0.15
Bad debts / advances written off	-	-	8.90	16.25
Fair value gain on financial instruments at fair value through profit or loss	(36.43)	(55.01)	(36.43)	(55.01)
Share of (profit) / loss in associate, net of tax	-	-	(3.48)	14.29
Finance cost	9.86	12.26	27.37	21.77
Interest income	(206.99)	(193.59)	(307.66)	(242.30)
Operating profit before working capital changes	2,126.96	1,411.38	3,965.31	2,738.20
Movement in working capital				
Decrease / (Increase) in trade receivables	681.15	553.89	(2,014.67)	213.42
(Increase) / decrease in financial assets and other assets	(1,162.96)	342.12	(611.67)	(666.04)
(Decrease) in financial liabilities, other liabilities and provisions	(956.35)	(1,634.75)	(52.72)	(1,051.22)
Cash flow from operations	688.80	672.64	1,286.25	1,234.36
Income taxes (paid) / net of refunds	(307.09)	(128.87)	(483.69)	(282.10)
Net cash generated from operating activities (A)	381.71	543.77	802.56	952.26
B. CASH FLOW USED IN INVESTING ACTIVITIES				
Purchase of property, plant and equipment and intangible assets (including changes in capital work in progress and capital advances)	(630.34)	(703.09)	(955.51)	(841.49)
Proceeds from disposal of property, plant and equipment	0.03	0.47	0.03	0.47
Investment made in subsidiaries	(85.97)	-	-	-
Sale proceeds of current investments	1,600.96	222.57	1,600.96	222.57
Deposit made / (realised) during the period (net)	(69.95)	5.66	(72.95)	30.66
Interest received	283.91	118.38	217.62	155.93
Dividend received	6.79	6.79	-	-
Net cash used in investing activities (B)	1,105.43	(349.22)	790.15	(431.86)
C. CASH FLOW USED IN FINANCING ACTIVITIES				
Proceeds from share capital issued on exercise of stock options	1.57	6.78	1.57	6.78
Proceeds from share premium on exercise of stock options	3.24	10.98	3.24	10.98
Payment of principal portion of lease liabilities	(40.98)	(35.36)	(82.86)	(73.24)
(Repayment) / Proceeds from short term borrowings	-	(0.86)	5.62	(0.10)
Interest paid	-	-	(0.09)	(0.02)
Dividends paid during the period	(963.85)	(476.42)	(963.85)	(476.42)
Dividends paid to non-controlling interest of subsidiary	-	-	(6.52)	(6.52)
Net cash used in financing activities (C)	(1,000.02)	(494.88)	(1,042.89)	(538.54)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	487.12	(300.33)	549.82	(18.14)
Effect of exchange differences on cash and cash equivalents held in foreign currency	2.73	(0.95)	(4.37)	(5.49)
Cash and cash equivalents at the beginning of the period	715.35	668.12	3,238.99	1,998.05
Cash and cash equivalents at the end of the period	1,205.20	366.84	3,784.44	1,974.42
Cash and cash equivalents *	1,205.20	366.84	3,784.44	1,974.42

*Includes balances in unpaid dividend accounts amounting to Rs. 6.24 million as at September 30, 2025 and Rs.2.77 million as at September 30, 2024.

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UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

NOTES:

- 1) The Standalone and Consolidated financial results for the quarter ended September 30, 2025 were recommended by Audit Committee at its meeting held on October 30, 2025 and approved by the Board of Directors at its meeting held on October 31, 2025 which was subject to limited review by Statutory Auditors. These financial results are prepared in accordance with the recognition and measurement principles laid down under Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting, prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
- 2) The Consolidated financial results includes the financial results of the Company, its subsidiaries (together "the Group") and its Associates.
- 3) During the quarter ended September 30, 2025, the Company allotted 3,13,881 equity shares (1,68,288 equity shares for the quarter ended June 30, 2025 and 13,55,919 Equity shares for the quarter ended September 30, 2024) to its employees consequent to the exercise of options granted under the Company's Employees Stock Option Scheme. The total outstanding Employee Stock Options as at September 30, 2025 are 64,62,632 (65,45,865 as at June 30, 2025 and 61,46,944 as at September 30, 2024).
- 4) 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'.
- 5) Quberix Inteltixa IFSC Limited (Queberix) was incorporated on August 27, 2025 and is in the process of obtaining all requisite regulatory approvals for commencing business.
- 6) Figures of the earlier periods/year, have been regrouped to conform with those of the current periods, wherever necessary

For Intellect Design Arena Limited



Arun Jain
Chairman and Managing Director
DIN : 00580919



Vasudha S
Chief Financial Officer

Place : Chennai
Date : October 31, 2025

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