

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

AUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Rs. in millions)

Particulars	Standalone					Consolidated				
	Quarter ended March 31, 2026	Quarter ended December 31, 2025	Quarter ended March 31, 2025	Year ended March 31, 2026	Year ended March 31, 2025	Quarter ended March 31, 2026	Quarter ended December 31, 2025	Quarter ended March 31, 2025	Year ended March 31, 2026	Year ended March 31, 2025
	Audited Refer Note 1	Unaudited	Audited Refer Note 1	Audited	Audited	Audited Refer Note 1	Unaudited	Audited Refer Note 1	Audited	Audited
Income										
Revenue from operations	4,722.63	3,813.16	4,625.11	16,620.29	15,687.21	8,470.19	7,313.84	7,259.06	30,381.81	25,000.04
Other income	281.58	164.05	174.26	1,009.26	593.61	374.55	216.02	226.42	1,225.80	770.26
Total income	5,004.21	3,977.21	4,799.37	17,629.55	16,280.82	8,844.74	7,529.86	7,485.48	31,607.61	25,770.30
Expenditure										
Employee benefits expense (Refer note 4)	2,686.05	2,359.43	2,493.95	9,767.58	9,523.31	4,965.07	4,502.50	4,102.42	18,109.83	15,222.64
Depreciation and amortisation expenses	366.61	348.04	285.79	1,351.30	1,040.06	587.20	532.18	414.39	2,089.00	1,564.11
Finance cost	4.07	4.48	5.26	18.41	23.23	21.32	14.43	9.86	63.12	41.86
Other expenses	913.30	1,046.77	797.61	3,577.30	3,081.25	1,671.41	1,808.77	1,114.42	6,467.49	4,471.92
Total expenses	3,970.03	3,758.72	3,582.61	14,714.59	13,667.85	7,245.00	6,857.88	5,641.09	26,729.44	21,300.53
Profit before exceptional items and share of profit of associates and tax	1,034.18	218.49	1,216.76	2,914.96	2,612.97	1,599.74	671.98	1,844.39	4,878.17	4,469.77
Exceptional Item										
Statutory impact of new Labour Codes (Refer note 4)	-	303.36	-	303.36	-	-	308.42	-	308.42	-
Profit / (Loss) before share of profit of associates and tax	1,034.18	(84.87)	1,216.76	2,611.60	2,612.97	1,599.74	363.56	1,844.39	4,569.75	4,469.77
Share of profit / (loss) of associates (net of tax)	-	-	-	-	-	21.25	6.18	(22.90)	30.90	(32.68)
Profit / (Loss) before tax	1,034.18	(84.87)	1,216.76	2,611.60	2,612.97	1,620.99	369.74	1,821.49	4,600.65	4,437.09
Income tax expense:										
Current tax (a)	213.30	58.03	263.51	700.44	583.78	368.47	167.34	422.21	1,190.10	1,012.38
Deferred tax charge / (benefit) (b)	46.69	(70.81)	48.86	(37.47)	90.77	50.30	(71.80)	35.25	(21.97)	80.54
Total Tax expenses (a) + (b)	259.99	(12.78)	312.37	662.97	674.55	418.77	95.54	457.46	1,168.13	1,092.92
Profit / (Loss) after tax	774.19	(72.09)	904.39	1,948.63	1,938.42	1,202.22	274.20	1,364.03	3,432.52	3,344.17
Profit / (Loss) for the period / year attributable to										
Owners of the Company	774.19	(72.09)	904.39	1,948.63	1,938.42	1,202.28	284.48	1,353.19	3,454.33	3,327.72
Non controlling interest	-	-	-	-	-	(0.06)	(10.28)	10.84	(21.81)	16.45
Other Comprehensive Income (net of tax)										
Items that will be reclassified subsequently to profit or loss										
Net movement on cash flow hedges	(318.38)	(40.26)	124.40	(618.19)	(160.63)	(318.38)	(40.26)	124.40	(618.19)	(160.63)
Exchange differences on translation of foreign operations	-	-	-	-	-	562.74	171.17	116.64	1,420.66	283.19
Items that will not be reclassified subsequently to profit or loss										
Re-measurement gains / (losses) on defined benefit plans	14.81	(27.33)	(4.91)	7.19	(4.53)	15.05	(27.41)	(5.22)	7.77	(4.82)
Other Comprehensive (loss) / income for the period / year (net of tax)	(303.57)	(67.59)	119.49	(611.00)	(165.16)	259.41	103.50	235.82	810.24	117.74
Total Comprehensive income / (loss) for the period / year	470.62	(139.68)	1,023.88	1,337.63	1,773.26	1,461.63	377.70	1,599.85	4,242.76	3,461.91
Total Comprehensive income / (loss) for the period / year attributable to										
Owners of the Company	470.62	(139.68)	1,023.88	1,337.63	1,773.26	1,455.70	387.98	1,595.43	4,248.26	3,459.18
Non controlling interest	-	-	-	-	-	5.93	(10.28)	4.42	(5.50)	2.73
Paid-up Equity share capital										
Equity shares (face value of Rs. 5 each)	698.39	696.58	694.26	698.39	694.26	698.39	696.58	694.26	698.39	694.26
Other equity	-	-	-	19,590.37	18,678.68	-	-	-	31,002.68	27,164.05
Earning Per Share (EPS)#										
Basic	5.59	(0.52)	6.56	14.10	14.15	8.68	2.06	9.82	24.99	24.29
Diluted	5.46	(0.52)	6.39	13.71	13.75	8.48	2.00	9.56	24.31	23.60

#Not Annualised for the interim periods



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Statement of Assets and Liabilities

(Rs. in millions)

Particulars	Standalone		Consolidated	
	As at		As at	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	Audited	Audited	Audited	Audited
ASSETS				
Non-current assets				
Property, plant and equipment	1,131.08	1,112.36	1,788.36	1,624.75
Capital work-in-progress	149.69	4.39	149.69	18.81
Investment property	16.97	25.41	56.10	25.41
Goodwill on consolidation		-	614.74	557.14
Other intangible assets	3,535.94	2,986.21	4,981.61	4,279.85
Intangible assets under development	1,917.31	2,183.66	2,833.74	3,053.16
Right-of-use assets	199.73	286.03	1,497.63	782.60
Investment in subsidiaries and associates	1,662.63	1,444.70	566.91	536.01
Financial assets				
(i) Investments	2,175.04	2,815.26	2,175.04	2,815.26
(ii) Trade receivables	1,115.32	509.43	3,391.83	2,045.30
(iii) Loans and deposits	47.67	49.76	148.48	143.62
(iv) Non current bank balances	1,697.70	1,801.24	1,882.20	2,085.74
Income tax assets (net)	491.86	550.17	519.74	586.08
Deferred tax assets (net)	-	-	401.70	394.10
Other non-current assets	144.47	92.52	146.83	94.24
Total non current assets	14,285.41	13,861.14	21,154.60	19,042.07
Current assets				
Financial assets				
(i) Investments	3,533.11	2,032.87	3,603.87	2,032.87
(ii) Trade receivables	1,959.70	2,369.57	6,786.66	4,485.31
(iii) Cash and cash equivalents	1,600.36	715.35	4,524.41	3,238.99
(iv) Bank balances other than (iii) above	257.37	32.80	385.77	36.21
(v) Loans and deposits	36.94	30.64	43.67	34.92
(vi) Derivative instruments	-	34.82	-	34.82
(vii) Other financial assets	7,031.81	7,794.46	8,250.62	9,058.62
Other current assets	766.42	674.73	1,046.95	856.61
Total current assets	15,185.71	13,685.24	24,641.95	19,778.35
Total Assets	29,471.12	27,546.38	45,796.55	38,820.42
EQUITY AND LIABILITIES				
EQUITY				
Equity share capital	698.39	694.26	698.39	694.26
Other equity	19,590.37	18,678.68	31,002.68	27,164.05
Total equity attributable to equity holders of the Company	20,288.76	19,372.94	31,701.07	27,858.31
Non-controlling interest	-	-	291.21	310.23
Total equity	20,288.76	19,372.94	31,992.28	28,168.54
LIABILITIES				
Non-current liabilities				
Financial liabilities				
(i) Lease liabilities	129.71	202.51	1,260.34	538.59
(ii) Derivative instruments	322.21	46.33	322.21	46.33
(iii) Other long term liabilities	8.76	8.76	8.76	8.76
Deferred tax liabilities (net)	463.15	498.20	520.06	552.97
Total non-current liabilities	923.83	755.80	2,111.37	1,146.65
Current liabilities				
Financial liabilities				
(i) Borrowings	-	-	0.02	-
(ii) Lease liabilities	75.00	63.81	326.69	179.19
(iii) Trade payables				
A) total outstanding dues of micro enterprises and small enterprises	-	0.84	-	0.90
B) total outstanding dues of creditors other than micro enterprises and small enterprises	2,137.99	1,927.05	2,359.87	2,111.41
(iv) Other financial liabilities	1,026.81	1,206.69	2,208.06	2,006.89
(v) Derivative instruments	307.49	-	307.49	-
Other current liabilities	3,136.50	3,048.25	3,875.70	3,260.80
Provisions	1,574.74	1,171.00	2,275.29	1,732.02
Current tax liabilities (net)	-	-	339.78	214.02
Total current liabilities	8,258.53	7,417.64	11,692.90	9,505.23
Total equity and liabilities	29,471.12	27,546.38	45,796.55	38,820.42



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(Rs. in millions)

Statement of Cash Flows Particulars	Standalone		Consolidated	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	Audited	Audited	Audited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES				
Profit before tax	2,611.60	2,612.97	4,600.65	4,437.09
Adjustments to reconcile profit for the year to net cash flows				
Depreciation and amortisation expenses	1,351.30	1,040.06	2,089.00	1,564.11
Expense on employee stock option scheme (ESOP)	262.20	471.53	533.05	471.53
Impairment losses on financial instrument and contract asset	0.97	58.00	-	158.00
Bad debts / advances written off	199.27	29.42	306.13	48.49
Dividend income	(13.96)	(6.79)	-	-
Interest income	(400.98)	(388.35)	(635.52)	(552.51)
Fair value gain on financial instruments at fair value through profit or loss	(74.29)	(76.47)	(75.05)	(76.47)
(Gain) on sale of current investments (net)	(16.17)	(15.94)	(16.17)	(15.94)
Unrealised foreign exchange loss / (gain) (net) (Including impact of foreign currency translation)	23.72	(3.26)	752.94	129.52
Gain on disposal of property, plant and equipment (net)	(1.69)	(1.13)	(1.53)	(1.73)
Finance cost	18.41	23.23	63.12	41.86
Share of profit / (loss) in associates, net of tax	-	-	(30.90)	32.68
Operating profit before working capital changes	3,960.38	3,743.27	7,585.72	6,236.63
Movement in working capital				
(Increase) / Decrease in trade receivables	(314.87)	757.83	(3,656.17)	(590.16)
Decrease / (increase) in financial assets and other assets	889.50	974.43	732.85	(796.25)
Increase / (Decrease) in financial liabilities, other liabilities and provisions	284.91	(2,011.34)	1,459.09	451.43
Cash flow from operations	4,819.92	3,464.19	6,121.49	5,301.65
Income taxes (paid) / net of refunds	(639.71)	(477.50)	(1,016.54)	(988.04)
Net cash generated from operating activities (A)	4,180.21	2,986.69	5,104.95	4,313.61
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)	(1,754.02)	(1,440.34)	(2,195.26)	(1,718.33)
Proceeds from sale of property, plant and equipment	1.69	1.93	1.70	2.53
Proceeds from sale of Bonds and Mutual funds	3,282.00	2,758.47	3,282.00	2,758.47
Purchase of Mutual funds	(4,051.55)	(3,590.00)	(4,121.55)	(3,590.00)
Investment made in subsidiaries	(217.94)	(99.84)	-	-
Deposit made during the year (net)	(121.03)	(295.75)	(146.03)	(287.75)
Interest received	555.94	243.09	455.79	388.59
Dividend received	13.96	6.79	-	-
Net cash used in investing activities (B)	(2,290.95)	(2,415.65)	(2,723.35)	(2,446.49)
C. CASH FLOW USED IN FINANCING ACTIVITIES				
Proceeds from share capital issued on exercise of stock options	4.13	10.14	4.13	10.14
Proceeds from share premium on exercise of stock options	7.56	20.75	7.56	20.75
Payment of lease liabilities	(82.21)	(75.80)	(167.26)	(181.57)
(Repayment) / proceeds from short term borrowings	-	(0.86)	0.02	(0.10)
Interest paid	-	-	(0.33)	(0.11)
Dividends paid during the year	(962.94)	(475.65)	(962.94)	(482.17)
Dividends paid to non-controlling interest of subsidiary	-	-	(13.41)	-
Net cash used in financing activities (C)	(1,033.46)	(521.42)	(1,132.23)	(633.06)
Net increase in cash and cash equivalents (A+B+C)	855.80	49.62	1,249.37	1,234.06
Effect of exchange differences on cash & cash equivalents held in foreign currency	29.21	(2.39)	36.05	6.02
Cash and cash equivalents at the beginning of the year	715.35	668.12	3,238.99	1,998.05
Opening cash balance of Subsidiary acquisition	-	-	-	0.86
Cash and cash equivalents at the end of the year	1,600.36	715.35	4,524.41	3,238.99
Cash and cash equivalents*	1,600.36	715.35	4,524.41	3,238.99

*Includes balances in unclaimed dividend accounts amounting to Rs. 7.14 million as at March 31, 2026 & Rs. 3.54 million as at March 31, 2025.



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NOTES:

- 1) The standalone and consolidated financial results for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee in their meeting held on May 07, 2026 and were approved by the Board of Directors in their meeting held on May 08, 2026. 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. The statutory auditors have conducted an audit of the above standalone and consolidated financial results. Further, the standalone and consolidated financial results for the quarter ended March 31, 2026 and March 31, 2025 are balancing figure between audited figures in respect of the full financial year upto March 31, 2026 and March 31, 2025 and the unaudited published year to date figures upto the third quarter ended December 31, 2025 and December 31, 2024 for respective years which were subject to limited review.
- 2) The Consolidated financial results includes the financial results of the Company, its subsidiaries (together "the Group"), its Associates and Joint Venture.
- 3) During the quarter and year ended March 31, 2026, the Company allotted 3,61,659 and 8,25,352 equity shares, respectively (2,09,743 equity shares for the quarter ended March 31, 2025 and 20,27,696 Equity shares for the year ended March 31, 2025) 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 March 31, 2026 are 62,38,752 (67,57,145 as at December 31, 2025 and 60,05,179 as at March 31, 2025).
- 4) On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact as "Exceptional items" which consist of gratuity in the standalone and consolidated statement of profit and loss for the year ended March 31, 2026 amounting to Rs. 303.36 million and Rs. 308.42 million, respectively. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 5) For financial year 2026, the Board recommended a final dividend of ₹ 4 plus a special dividend of ₹ 3 - (par value of ₹5/- each) per equity share. This payment is subject to the approval of shareholders in the Annual General Meeting (AGM) of the Company. For the financial year ended March 31, 2025, the Company had declared dividend of ₹ 4 plus a special dividend of ₹ 3 - (par value of ₹5/- each) per equity share.
- 6) Quberix Inteltixa IFSC Limited (Quberix) was incorporated on August 27, 2025 as a Joint venture company between Intellect Design Arena Limited, UK (Intellect UK) and ITIXA Limited. After due consideration, both parties mutually agreed not to proceed with the Joint Venture. Management of Intellect UK shall close the Joint venture company, as per the statutory framework.
- 7) 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'.
- 8) Figures of the earlier periods / year, have been regrouped to conform with those of the current periods, wherever necessary.

Place : Chennai
Date : May 08, 2026

For Intellect Design Arena Limited



Arun Jain
Chairman and Managing Director
DIN : 00580919



Vasudha S
Chief Financial Officer

