

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 NINE MONTHS ENDED DECEMBER 31, 2025

PARTICULARS	Standalone							Consolidated							(Rs. in million)
	Quarter ended December 31, 2025	Quarter ended September 30, 2025	Quarter ended December 31, 2024	Nine months ended December 31, 2025	Nine months ended December 31, 2024	Year ended March 31, 2025	Quarter ended December 31, 2025	Quarter ended September 30, 2025	Quarter ended December 31, 2024	Nine months ended December 31, 2025	Nine months ended December 31, 2024	Year ended March 31, 2025			
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited			
Income															
Revenue from operations	3,813.16	4,310.64	3,867.00	11,897.66	11,062.10	15,687.21	7,313.84	7,580.89	6,096.26	21,911.62	17,740.98	25,000.04			
Other income	164.05	212.59	121.60	727.68	419.50	593.61	216.02	308.41	151.74	851.25	543.99	770.26			
Total income	3,977.21	4,523.23	3,988.60	12,625.34	11,481.60	16,280.82	7,529.86	7,889.30	6,248.00	22,762.87	18,284.97	25,770.30			
Expenditure															
Employee benefits expense (Refer note 3)	2,359.43	2,421.04	2,356.30	7,081.53	7,029.36	9,523.31	4,502.50	4,482.56	3,745.60	13,144.76	11,120.21	15,222.64			
Depreciation and amortisation expenses	348.04	316.68	265.02	984.68	754.27	1,040.06	532.18	488.22	396.42	1,501.80	1,149.71	1,564.11			
Finance cost	4.48	4.79	5.71	14.34	17.97	23.23	14.43	13.45	10.23	41.80	32.00	41.86			
Other expenses	1,046.77	864.83	895.84	2,664.00	2,283.79	3,081.25	1,808.77	1,563.56	1,163.08	4,796.07	3,357.64	4,471.92			
Total expenses	3,758.72	3,607.34	3,523.87	10,744.55	10,085.39	13,667.85	6,857.88	6,547.79	5,315.33	19,484.43	15,659.56	21,300.53			
Profit before exceptional items and share of profit of associates and Exceptional Item	218.49	915.89	464.73	1,880.79	1,396.21	2,612.97	671.98	1,341.51	932.67	3,278.44	2,625.41	4,469.77			
Statutory impact of new Labour Codes (Refer note 4)	303.36	-	-	303.36	-	-	308.42	-	-	308.42	-	-			
(Loss)/Profit before share of profit of associates and tax	(84.87)	915.89	464.73	1,577.43	1,396.21	2,612.97	363.56	1,341.51	932.67	2,970.02	2,625.41	4,469.77			
Share of profit / (loss) of associates (net of tax)	-	-	-	-	-	-	-	-	-	-	-	-			
(Loss)/Profit before tax	(84.87)	915.89	464.73	1,577.43	1,396.21	2,612.97	6.18	16.05	4.50	9.65	(9.79)	(32.68)			
Income tax expense	-	-	-	-	-	-	369.74	1,357.56	937.17	2,979.67	2,615.62	4,437.09			
Current tax (a)	58.03	236.67	121.94	487.14	320.27	583.78	167.34	341.87	227.84	821.63	590.17	1,012.38			
Deferred tax (benefit) / charge (b)	(70.81)	(12.42)	1.10	(84.16)	41.91	90.77	(71.80)	(3.50)	1.35	(72.28)	45.29	80.54			
Total tax expenses (a) + (b)	(12.78)	224.25	123.04	402.98	362.18	674.55	95.54	338.37	229.19	749.35	635.46	1,092.92			
(Loss)/Profit after tax	(72.09)	691.64	341.69	1,174.45	1,034.03	1,938.42	274.20	1,019.19	707.98	2,230.32	1,980.16	3,344.17			
(Loss)/Profit for the period / year attributable to Owners of the Company	(72.09)	691.64	341.69	1,174.45	1,034.03	1,938.42	284.48	1,022.73	701.91	2,252.07	1,974.56	3,327.72			
Non controlling interest	-	-	-	-	-	-	(10.28)	(3.54)	6.07	(21.75)	5.60	16.45			
Other Comprehensive Income (net of tax)															
Items that will be reclassified subsequently to profit or loss															
Net movement on cash flow hedges	(40.26)	(293.29)	(175.64)	(299.82)	(285.04)	(160.63)	(40.26)	(293.29)	(175.64)	(299.82)	(285.04)	(160.63)			
Exchange differences on translation of foreign operations	-	-	-	-	-	-	171.17	286.04	(159.47)	857.92	166.55	283.19			
Items that will not be reclassified subsequently to profit or loss															
Re-measurement (losses) / gains on defined benefit plans	(27.33)	5.57	(2.50)	(7.62)	0.38	(4.53)	(27.41)	5.69	(2.54)	(7.28)	0.40	(4.82)			
Other Comprehensive (loss) / income for the period / year (net of tax)	(67.59)	(287.72)	(178.14)	(307.44)	(284.66)	(165.16)	103.50	(1.56)	(337.65)	550.82	(118.09)	117.74			
Total Comprehensive (loss)/income for the period / year	(139.68)	403.92	163.55	867.01	749.37	1,773.26	377.70	1,017.63	370.33	2,781.14	1,862.07	3,461.91			
Total Comprehensive (loss)/income for the period / year attributable to Owners of the Company	(139.68)	403.92	163.55	867.01	749.37	1,773.26	387.98	1,015.41	362.72	2,792.57	1,863.77	3,459.18			
Non controlling interest	-	-	-	-	-	-	(10.28)	2.22	7.61	(11.43)	(1.70)	2.73			
Paid-up Equity share Capital															
Equity shares (face value of Rs. 5 each)	696.58	695.83	693.21	696.58	693.21	694.26	696.58	695.83	693.21	696.58	693.21	694.26			
Other equity						18,678.68									
Earning Per Share (EPS) #															
Basic	(0.52)	5.01	2.49	7.49	7.56	14.15	2.06	7.40	5.11	16.30	14.44	24.29			
Diluted	(0.52)	4.86	2.40	7.26	7.26	13.75	2.00	7.18	4.94	15.82	13.87	23.60			
# Not Annualised for the interim periods															



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UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

NOTES:

- 1) The Standalone and Consolidated financial results for the quarter ended December 31, 2025 were recommended by Audit Committee at its meeting held on January 29, 2026 and approved by the Board of Directors at its meeting held on January 30, 2026 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 and nine months ended December 31, 2025, the Company allotted 149,812 and 4,63,693 equity shares, respectively (1,45,593 equity shares for the quarter ended September 30, 2025 and 18,17,953 Equity shares for the nine months ended December 31, 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 December 31, 2025 are 67,57,145 (64,62,632 as at September 30, 2025 and 60,50,022 as at December 31, 2024).
- 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 & Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, 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. The incremental impact amounts 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) 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'.
- 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) Figures of the earlier periods/year, have been regrouped to conform with those of the current periods, wherever necessary.

Place : Chennai
Date : January 30, 2026



For Intellect Design Arena Limited



Arun Jain
Chairman and Managing Director
DIN : 00580919



Vasudha S
Chief Financial Officer