

PARTICULARS	Standalone						Consolidated					
	Quarter ended December 31, 2017 Unaudited	Quarter ended September 30, 2017 Unaudited	Quarter ended December 31, 2016 Unaudited	Nine months ended December 31, 2017 Unaudited	Nine months ended December 31, 2016 Unaudited	Year Ended March 31, 2017 Audited	Quarter ended December 31, 2017 Unaudited	Quarter ended September 30, 2017 Unaudited	Quarter ended December 31, 2016 Refer Note 3	Nine months ended December 31, 2017 Unaudited	Nine months ended December 31, 2016 Refer Note 3	Year Ended March 31, 2017 Audited
Income												
Revenue from operations	178,11.28	152,78.04	124,89.06	453,99.45	380,98.06	516,97.50	270,67.49	268,47.46	226,45.68	780,31.75	663,22.35	913,57.50
Other income	8,26.00	7,14.64	5,48.93	17,80.78	23,27.72	31,46.06	8,38.41	6,75.71	8,42.56	18,12.76	32,34.81	34,12.78
Total Income	186,37.28	159,92.68	130,37.99	471,80.23	404,25.78	548,43.56	279,05.90	275,23.17	234,88.24	798,44.51	695,57.16	947,70.28
Expenditure												
Employee benefit expenses	125,27.42	112,58.85	115,56.51	331,37.32	320,28.17	442,19.95	200,21.03	193,28.33	187,53.04	555,95.88	535,36.34	717,84.30
Cost of software packages, consumable and maintenance	1,43.91	6,45.68	2,17.81	32,59.35	6,94.02	9,71.79	4,52.13	5,90.10	4,90.27	36,48.45	13,27.07	16,92.04
Depreciation/Amortisation	6,15.25	5,61.59	5,66.43	17,35.04	16,87.18	22,60.71	6,52.10	5,92.96	6,12.04	18,33.86	18,13.41	24,13.99
Finance cost	3,07.33	3,93.22	3,11.93	11,11.70	6,66.38	10,52.30	3,08.58	3,94.03	3,25.98	11,21.00	7,27.74	11,30.24
Other expenses	32,57.44	25,64.94	25,44.32	78,33.23	84,72.38	119,53.72	53,47.23	50,92.16	46,79.65	140,88.54	155,03.08	203,60.88
Total Expenses	168,51.35	154,24.28	151,97.00	470,76.64	435,48.13	604,58.47	267,81.07	259,97.58	248,60.98	762,87.73	729,07.64	973,81.45
Profit / (Loss) before share of profit / (loss) of associates, joint venture and tax	17,85.93	5,68.40	(21,59.01)	1,03.59	(31,22.35)	(56,14.91)	11,24.83	15,25.59	(13,72.74)	35,56.78	(33,50.48)	(26,11.17)
Share of profit/(loss) of associates and joint venture (net of tax)	-	-	-	-	-	-	3,39.30	(3,49.13)	1,41.76	27.48	6,24.24	6,56.22
Profit / (Loss) before tax	17,85.93	5,68.40	(21,59.01)	1,03.59	(31,22.35)	(56,14.91)	14,64.13	11,76.46	(12,30.98)	35,84.26	(27,26.24)	(19,54.95)
Tax expenses:												
Current Tax	31.89	-	-	31.89	-	-	1,10.28	1,83.84	3,69.50	6,57.36	9,89.50	3,61.73
Deferred Tax	-	-	-	-	-	-	-	-	-	-	-	(78.10)
Profit / (Loss) after tax	17,54.04	5,68.40	(21,59.01)	71.70	(31,22.35)	(56,14.91)	13,53.85	9,92.62	(16,00.48)	29,26.90	(37,15.74)	(22,38.58)
Profit / (Loss) for the year / period attributable to												
Owners of the Company	17,54.04	5,68.40	(21,59.01)	71.70	(31,22.35)	(56,14.91)	12,16.37	7,95.30	(16,00.48)	20,85.46	(37,15.74)	(22,38.58)
Non controlling interest	-	-	-	-	-	-	1,37.48	1,97.32	-	8,41.44	-	-
Other Comprehensive Income (net of tax)												
Items that will be reclassified subsequently to profit or loss												
Net movement on cash flow hedges	(4,53.14)	(4,63.37)	(1,17.68)	(14,11.24)	4,71.88	12,23.97	(4,53.14)	(4,63.37)	(1,17.68)	(14,11.24)	4,71.88	12,23.97
Exchange differences on translation of foreign operations	-	-	-	-	-	-	(1,12.07)	1,60.13	5,80.14	5,67.98	95.01	(13,99.70)
Items that will not be reclassified subsequently to profit or loss												
Re-measurement gains/ (losses) on defined benefit plans	(1.06)	(17.79)	43.72	39.34	2,22.62	(1,87.44)	16.27	(40.63)	43.72	24.85	2,22.63	(1,94.16)
Other Comprehensive Income for the year / period (net of tax)	(4,54.20)	(4,81.16)	(73.96)	(13,71.90)	6,94.50	10,36.53	(5,48.94)	(3,43.87)	5,06.18	(8,18.41)	7,89.52	(3,69.89)
Other Comprehensive Income for the year / period attributable to												
Owners of the Company	(4,54.20)	(4,81.16)	(73.96)	(13,71.90)	6,94.50	10,36.53	(5,48.94)	(3,43.87)	5,06.18	(8,18.41)	7,89.52	(3,69.89)
Non controlling interest	-	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income for the year / period	12,99.84	87.24	(22,32.97)	(13,00.20)	(24,27.85)	(45,78.38)	8,04.91	6,48.75	(10,94.30)	21,08.49	(29,26.22)	(26,08.47)
Total Comprehensive Income for the year / period attributable to												
Owners of the Company	12,99.84	87.24	(22,32.97)	(13,00.20)	(24,27.85)	(45,78.38)	6,67.43	4,51.43	(10,94.30)	12,67.05	(29,26.22)	(26,08.47)
Non controlling interest	-	-	-	-	-	-	1,37.48	1,97.32	-	8,41.44	-	-
Paid-up Equity Share Capital												
Equity shares of Rs 5 each	62,55.93	62,53.67	50,55.84	62,55.93	50,55.84	50,86.69	62,55.93	62,53.67	50,55.84	62,55.93	50,55.84	50,86.69
Other Equity						473,75.80						547,47.69
Earning Per Share (EPS) of Rs.5 each												
Basic	1.52	0.52	(2.02)	0.06	(2.92)	(5.24)	1.06	0.72	(1.49)	1.81	(3.47)	(2.09)
Diluted	1.49	0.51	(2.02)	0.06	(2.92)	(5.24)	1.03	0.71	(1.49)	1.77	(3.47)	(2.09)

NOTES:

- The consolidated and standalone financial results are prepared in accordance with 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 Companies (Indian Accounting Standards) Amendment Rules, 2016.
- The above standalone and consolidated results for the quarter ended December 31, 2017 were approved by the Board of Directors at its meeting held on January 30, 2018. The statutory auditors have conducted a limited review of the above standalone and consolidated financial results.
- The Company has opted to present both standalone and consolidated financial results with effect from the current financial year. The consolidated financial figures for the quarter ended December 31, 2016 and nine months ended December 31, 2016 are as prepared by management who have exercised necessary due diligence to ensure that these financial results are presented in accordance with Regulation 33 of the listing agreement and are for comparative purposes only. These comparatives have not been audited/reviewed by the statutory auditors of the Company.
- The Board of Directors of the Company at its meeting held on May 3, 2016 have approved a Scheme of Arrangement ("the Scheme") enabling the merger of two of its subsidiaries, namely Indigo TX Software Private Limited ("ITSPL") (A wholly owned Subsidiary) and Laser Soft Infosystems Limited ("LSIL") with the Company, with effect from April 1, 2016 ("Appointed Date"). The Scheme of Arrangement has been approved by the NSE, the designated stock exchange on March 28, 2017 and by BSE on March 29, 2017 and by the shareholders of the companies in the NCLT convened meeting on January 18, 2018 and is yet to be approved by the National Company Law Tribunal and would be given effect to in the financial results on receipt of approval.
- 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'.
- The Company, vide its Letter of Offer dated July 06, 2017 offered upto 2,31,35,710 Equity Shares of Face Value of Rs 5/- each at a price of Rs 86/- per Rights Share including Share Premium of Rs 81/- per Equity Share for an amount aggregating to Rs 19,896.71 lakhs on Rights basis in the ratio of 5:22 (Five Rights Shares for every 22 fully paid up Equity Shares) held by the Equity Shareholders on the record date i.e. July 18, 2017. The Company has allotted 2,31,35,710 shares on August 19, 2017. Pursuant to allotment of shares by way of rights issue, earnings per share (EPS) in respect of previous year/ periods has been restated as per Ind AS 33 - "Earnings Per Share", prescribed under Section 133 of the Companies Act, 2013.
- Figures of the earlier period, wherever necessary, have been regrouped to conform with those of the current periods.

For Intellect Design Arena Limited

 Place : Chennai
 Date : January 30, 2018

Arun Jain
 Chairman and Managing Director

S.Swaminathan
 Chief Financial Officer