

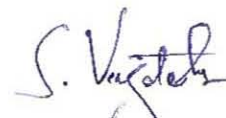
PARTICULARS	Standalone				Consolidated			
	Quarter ended June 30, 2019 Unaudited	Quarter ended June 30, 2018 Unaudited	Quarter ended March 31, 2019 Refer note 2	Year ended March 31, 2019 Audited	Quarter ended June 30, 2019 Unaudited	Quarter ended June 30, 2018 Unaudited	Quarter ended March 31, 2019 Refer note 2	Year ended March 31, 2019 Audited
<b>Income</b>								
Revenue from Operations	1,753.07	1,946.74	2,489.05	9,312.56	3,427.93	2,988.52	3,956.22	14,495.69
Other Income	88.74	413.74	52.50	615.07	97.65	425.92	56.64	627.06
<b>Total Income</b>	<b>1,841.81</b>	<b>2,360.48</b>	<b>2,541.55</b>	<b>9,927.63</b>	<b>3,525.58</b>	<b>3,414.44</b>	<b>4,012.86</b>	<b>15,122.75</b>
<b>Expenditure</b>								
Employee benefit expenses	1,167.14	1,259.15	1,777.89	5,910.60	2,096.65	1,924.25	2,203.42	8,405.77
Depreciation/Amortisation	120.74	79.57	98.21	349.37	165.45	84.29	114.73	415.57
Finance Cost	32.36	30.79	26.87	114.05	39.39	30.79	27.07	114.42
Other expenses	577.20	428.38	503.84	2,125.63	1,214.61	942.23	1,281.60	4,814.56
<b>Total Expenses</b>	<b>1,897.44</b>	<b>1,797.89</b>	<b>2,406.81</b>	<b>8,499.65</b>	<b>3,516.10</b>	<b>2,981.56</b>	<b>3,626.82</b>	<b>13,750.32</b>
<b>Profit / (Loss) before share of profit / (loss) of associates, joint venture, Exceptional Items and tax</b>	<b>(55.63)</b>	<b>562.59</b>	<b>134.74</b>	<b>1,427.98</b>	<b>9.48</b>	<b>432.88</b>	<b>386.04</b>	<b>1,372.43</b>
Exceptional Items (Refer Note 5)	50.55	-	-	-	55.45	-	-	-
Share of profit/(loss) of associates and joint venture (net of tax)	-	-	-	-	(28.19)	1.34	46.71	29.66
<b>Profit / (Loss) before tax</b>	<b>(5.08)</b>	<b>562.59</b>	<b>134.74</b>	<b>1,427.98</b>	<b>36.74</b>	<b>434.22</b>	<b>432.75</b>	<b>1,402.09</b>
Tax expenses:								
Current Tax	-	-	79.16	79.16	2.72	16.90	15.53	111.46
Deferred Tax	-	(22.04)	-	(22.04)	-	(22.04)	1.85	(21.99)
<b>Profit / (Loss) after tax</b>	<b>(5.08)</b>	<b>584.63</b>	<b>55.58</b>	<b>1,370.86</b>	<b>34.02</b>	<b>439.36</b>	<b>415.37</b>	<b>1,312.62</b>
<b>Profit / (Loss) for the year / period attributable to</b>								
Owners of the Company	(5.08)	584.63	55.58	1,370.86	33.91	435.22	429.77	1,313.47
Non controlling interest	-	-	-	-	0.11	4.14	(14.40)	(0.85)
<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	18.20	(222.45)	112.07	(55.42)	18.20	(222.45)	112.07	(55.42)
Exchange differences on translation of foreign operations	-	-	-	-	(34.36)	(5.73)	(21.23)	10.19
<b>Items that will not be reclassified subsequently to profit or loss</b>								
Re-measurement gains/(losses) on defined benefit plans	(11.57)	6.88	(11.87)	(16.47)	(11.43)	6.91	(11.87)	(16.44)
<b>Other Comprehensive Income for the year / period (net of tax)</b>	<b>6.63</b>	<b>(215.57)</b>	<b>100.20</b>	<b>(71.89)</b>	<b>(27.59)</b>	<b>(221.27)</b>	<b>78.97</b>	<b>(61.67)</b>
<b>Total Comprehensive Income for the year / period</b>	<b>1.55</b>	<b>369.06</b>	<b>155.78</b>	<b>1,298.97</b>	<b>6.43</b>	<b>218.09</b>	<b>494.34</b>	<b>1,250.95</b>
<b>Total Comprehensive Income for the year / period attributable to</b>								
Owners of the Company	1.55	369.06	155.78	1,298.97	6.32	213.95	508.74	1,251.80
Non controlling interest	-	-	-	-	0.11	4.14	(14.40)	(0.85)
<b>Paid-up Equity share Capital</b>								
Equity shares of Rs 5 each	659.63	629.29	658.87	658.87	659.63	629.29	658.87	658.87
Other Equity	-	-	-	8,643.35	-	-	-	9,538.46
<b>Earning Per Share (EPS) of Rs.5 each</b>								
Basic	(0.04)	4.65	0.42	10.63	0.26	3.46	3.27	10.18
Diluted	(0.04)	4.48	0.41	10.39	0.25	3.34	3.20	9.95

- The standalone and consolidated financial results for the quarter and period ended June 30, 2019 were approved by the Board of Directors at its meeting held on July 24, 2019. 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.
- The Standalone and Consolidated financial results for the quarter ended March 31, 2019 is the balancing figure between audited figures in respect of the full financial year ended March 31, 2019 and the unaudited published year-to-date figures upto the third quarter ended December 31, 2018 which was subjected to limited review.
- 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'.
- Effective April 1, 2019, the Group adopted Ind AS 116 "Leases" and applied the standard to all lease contracts existing on April 1, 2019 using the modified retrospective method. Accordingly, comparatives for the year ended March 31, 2019 have not been retrospectively adjusted. On transition, the adoption of the new standard resulted in recognition of Right-of-Use asset (ROU) and a lease liability. The effect of this adoption is insignificant on the standalone and consolidated financial results for the quarter ended June 30, 2019.
- Exceptional items in standalone and consolidated financial results for the quarter ended June 30, 2019 represents profit of Rs. 50.55 million and Rs. 55.45 million respectively, from disposal of shares of SFL Properties Private Limited, a wholly owned subsidiary by the Company for an aggregate consideration of Rs. 205 million.
- Figures of the earlier period, wherever necessary, have been regrouped to conform with those of the current periods.

For Intellect Design Arena Limited



Arun Jain  
Chairman and Managing Director



Venkateswarlu Saranu  
Chief Financial Officer

Place : Chennai  
Date : July 24, 2019

