

PARTICULARS	Standalone				Consolidated			
	Quarter ended June 30, 2020 Unaudited	Quarter ended June 30, 2019 Unaudited	Quarter ended March 31, 2020 Refer note 2	Year ended March 31, 2020 Audited	Quarter ended June 30, 2020 Unaudited	Quarter ended June 30, 2019 Unaudited	Quarter ended March 31, 2020 Refer note 2	Year ended March 31, 2020 Audited
Income								
Revenue from Operations	2,128.05	1,753.07	2,036.66	7,413.30	3,458.93	3,427.93	3,580.25	13,468.84
Other income	81.92	88.74	16.94	229.88	77.63	97.65	29.84	264.68
Total Income	2,209.97	1,841.81	2,053.60	7,643.18	3,536.56	3,525.58	3,610.09	13,733.52
Expenditure								
Employee benefit expenses	1,232.38	1,167.14	953.65	4,616.63	2,156.34	2,096.65	1,742.21	8,120.88
Depreciation/Amortisation	123.57	120.74	126.24	485.65	188.45	165.45	191.22	689.57
Finance Cost	34.82	32.36	42.71	158.03	39.45	39.39	38.24	173.67
Other expenses	396.86	577.20	626.57	2,630.93	623.29	1,214.61	1,277.16	4,639.60
Total Expenses	1,787.63	1,897.44	1,749.17	7,891.24	3,007.53	3,516.10	3,248.83	13,623.72
Profit / (Loss) before share of profit / (loss) of associates, joint venture, Exceptional Item and tax	422.34	(55.63)	304.43	(248.06)	529.03	9.48	361.26	109.80
Exceptional Item	-	50.55	-	50.55	-	55.45	-	55.45
Share of profit/(loss) of associates and joint venture (net of tax)	-	-	-	-	(58.46)	(28.19)	62.23	62.11
Profit / (Loss) before tax	422.34	(5.08)	304.43	(197.51)	470.57	36.74	423.49	227.36
Tax expenses:								
Current Tax	94.90	-	-	-	106.96	2.72	10.45	48.46
Deferred Tax	(61.91)	-	115.25	115.25	(61.91)	-	2.44	2.44
Profit / (Loss) after tax	389.35	(5.08)	189.18	(312.76)	425.52	34.02	410.60	176.46
Profit / (Loss) for the year / period attributable to								
Owners of the Company	389.35	(5.08)	189.18	(312.76)	426.11	33.91	409.91	159.91
Non controlling interest	-	-	-	-	(0.59)	0.11	0.69	16.55
Other Comprehensive Income (net of tax)								
Items that will be reclassified subsequently to profit or loss								
Net movement on cash flow hedges	151.97	18.20	(293.93)	(287.06)	151.97	18.20	(293.93)	(287.06)
Exchange differences on translation of foreign operation (including share of associates and joint venture)	-	-	-	-	5.87	(34.36)	86.93	151.54
Items that will not be reclassified subsequently to profit or loss								
Re-measurement gains/ (losses) on defined benefit plans	(8.13)	(11.57)	(9.53)	(26.09)	(8.27)	(11.43)	(9.52)	(26.23)
Other Comprehensive Income for the year / period (net of tax)	143.84	6.63	(303.46)	(313.15)	149.57	(27.59)	(216.52)	(161.75)
Total Comprehensive Income for the year / period	533.19	1.55	(114.28)	(625.91)	575.09	6.43	194.08	14.71
Total Comprehensive Income for the year / period attributable to								
Owners of the Company	533.19	1.55	(114.28)	(625.91)	575.73	6.32	188.01	(12.87)
Non controlling interest	-	-	-	-	(0.64)	0.11	6.07	27.58
Paid-up Equity share Capital								
Equity shares of Rs. 5/- each	662.24	659.63	661.69	661.69	662.24	659.63	661.69	661.69
Other Equity				8,269.11				9,788.44
Earning Per Share (EPS) of Rs.5/- each								
Basic	2.94	(0.04)	1.43	(2.37)	3.22	0.26	3.10	1.21
Diluted	2.94	(0.04)	1.42	(2.37)	3.22	0.25	3.07	1.19

- The standalone and consolidated financial results for the quarter and period ended June 30, 2020 were approved by the Board of Directors at its meeting held on August 05, 2020. 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, 2020 is the balancing figure between audited figures in respect of the full financial year ended March 31, 2020 and the unaudited published year-to-date figures upto the third quarter ended December 31, 2019 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'.
- The outbreak of Coronavirus (COVID-19) pandemic globally is causing a slowdown of economic activity. The Company has considered the possible effects that may result from COVID 19 on its operations including but not limited to its assessment on the carrying amount of trade receivables, revenue accrued not billed, goodwill on consolidation, intangible assets and intangible assets under development. In developing the assumption relating to the possible future uncertainties in the global conditions because of the pandemic, the Company as on date of approval of these financial results has used various information, as available. The Company has performed sensitivity analysis on the assumptions used and based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. The impact of the global health pandemic may be different from that estimated as at the date of approval of these standalone and consolidated financial results and the Company will continue to closely monitor any material changes to future economic conditions.
- 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 : August 5, 2020