

PARTICULARS	Standalone						Consolidated					
	Quarter ended September 30, 2017 Reviewed	Quarter ended June 30, 2017 Reviewed	Quarter ended September 30, 2016 Reviewed	Half year ended September 30, 2017 Reviewed	Half year ended September 30, 2016 Reviewed	Year Ended March 31, 2017 Audited	Quarter ended September 30, 2017 Reviewed	Quarter ended June 30, 2017 Reviewed	Quarter ended September 30, 2016 Refer Note 3	Half year ended September 30, 2017 Reviewed	Half year ended September 30, 2016 Refer Note 3	Year Ended March 31, 2017 Audited
Income												
Revenue from operations	152,78.04	123,10.13	125,86.29	275,88.17	256,08.99	516,97.50	268,47.46	241,16.80	230,96.42	509,64.26	436,76.67	913,57.50
Finance income	1,44.97	96.76	1,17.40	2,41.73	2,18.12	4,39.73	1,40.42	1,02.60	1,16.93	2,43.02	2,22.90	4,64.23
Other income	5,69.67	1,43.37	5,35.69	7,13.04	15,60.67	27,06.33	5,35.29	1,96.05	5,83.74	7,31.34	21,69.35	29,48.55
Total Income	159,92.68	125,50.26	132,39.38	285,42.94	273,87.78	548,43.56	275,23.17	244,15.45	237,97.09	519,38.62	460,68.92	947,70.28
Expenditure												
Employee benefit expenses	112,58.85	93,51.05	104,44.93	206,09.90	204,71.66	442,19.95	193,28.33	162,46.52	182,56.44	355,74.85	347,83.30	717,84.30
Cost of software packages, consumable and maintenance	6,45.68	24,69.76	2,28.77	31,15.44	4,76.21	9,71.79	5,90.10	26,06.22	5,70.14	31,96.32	8,36.80	16,92.04
Depreciation/Amortisation	5,61.59	5,58.20	5,68.23	11,19.79	11,20.75	22,60.71	5,92.96	5,88.80	6,10.24	11,81.76	12,01.37	24,13.99
Finance cost	3,93.22	4,11.15	2,17.71	8,04.37	3,54.45	10,52.30	3,94.03	4,18.39	2,40.67	8,12.42	4,01.76	11,30.24
Other expenses	25,64.94	20,10.85	31,15.31	45,75.79	59,28.06	119,53.72	50,92.16	36,49.15	56,93.15	87,41.31	108,23.43	203,60.88
Total Expenses	154,24.28	148,01.01	145,74.95	302,25.29	283,51.13	604,58.47	259,97.58	235,09.08	253,70.64	495,06.66	480,46.66	973,81.45
Profit / (Loss) before share of profit / (loss) of associates, joint venture and tax	5,68.40	(22,50.75)	(13,35.57)	(16,82.35)	(9,63.35)	(56,14.91)	15,25.59	9,06.37	(15,73.55)	24,31.96	(19,77.74)	(26,11.17)
Share of profit/(loss) of associates and joint venture (net of tax)	-	-	-	-	-	-	(3,49.13)	37.31	3,57.20	(3,11.82)	4,82.48	6,56.22
Profit / (Loss) before tax	5,68.40	(22,50.75)	(13,35.57)	(16,82.35)	(9,63.35)	(56,14.91)	11,76.46	9,43.68	(12,16.35)	21,20.14	(14,95.26)	(19,54.95)
Tax expenses:												
Current Tax	-	-	-	-	-	-	1,83.84	3,63.24	2,70.00	5,47.08	6,20.00	3,61.73
Deferred Tax	-	-	-	-	-	-	-	-	-	-	-	(78.10)
Profit / (Loss) after tax	5,68.40	(22,50.75)	(13,35.57)	(16,82.35)	(9,63.35)	(56,14.91)	9,92.62	5,80.44	(14,86.35)	15,73.06	(21,15.26)	(22,38.58)
Profit / (Loss) for the year / period attributable to Owners of the Company	5,68.40	(22,50.75)	(13,35.57)	(16,82.35)	(9,63.35)	(56,14.91)	7,95.30	73.80	(14,86.35)	8,69.10	(21,15.26)	(22,38.58)
Non controlling interest	-	-	-	-	-	-	1,97.32	5,06.64	-	7,03.96	-	-
Other Comprehensive Income (net of tax)												
Items that will be reclassified subsequently to profit or loss												
Net movement on cash flow hedges	(4,63.37)	(4,94.73)	8,28.31	(9,58.10)	5,89.56	12,23.97	(4,63.37)	(4,94.73)	8,28.31	(9,58.10)	5,89.56	12,23.97
Exchange differences on translation of foreign operations	-	-	-	-	-	-	1,60.13	5,19.92	(4,33.18)	6,80.05	(4,85.13)	(13,99.70)
Items that will not be reclassified subsequently to profit or loss												
Re-measurement gains/ (losses) on defined benefit plans	(17.79)	58.19	1,02.41	40.40	1,78.91	(1,87.44)	(40.63)	49.21	1,02.41	8.58	1,78.91	(1,94.16)
Other Comprehensive Income for the year / period (net of tax)	(4,81.16)	(4,36.54)	9,30.72	(9,17.70)	7,68.47	10,36.53	(3,43.87)	74.40	4,97.54	(2,69.47)	2,83.34	(3,69.89)
Other Comprehensive Income for the year / period attributable to Owners of the Company	(4,81.16)	(4,36.54)	9,30.72	(9,17.70)	7,68.47	10,36.53	(3,43.87)	74.40	4,97.54	(2,69.47)	2,83.34	(3,69.89)
Non controlling interest	-	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income for the year / period	87.24	(26,87.29)	(4,04.85)	(26,00.05)	(1,94.88)	(45,78.38)	6,48.75	6,54.84	(9,88.81)	13,03.59	(18,31.92)	(26,08.47)
Total Comprehensive Income for the year / period attributable to Owners of the Company	87.24	(26,87.29)	(4,04.85)	(26,00.05)	(1,94.88)	(45,78.38)	4,51.43	1,48.20	(9,88.81)	5,99.63	(18,31.92)	(26,08.47)
Non controlling interest	-	-	-	-	-	-	1,97.32	5,06.64	-	7,03.96	-	-
Paid-up Equity Share Capital												
Equity shares of Rs 5 each	62,53.67	50,89.86	50,54.92	62,53.67	50,54.92	50,86.69	62,53.67	50,89.86	50,54.92	62,53.67	50,54.92	50,86.69
Other Equity	636,02.46		504,54.53	636,02.46	504,54.53	473,75.80	742,29.42		549,37.82	742,29.42	549,37.82	547,47.69
Earning Per Share (EPS) of Rs.5 each												
Basic	0.52	(2.10)	(1.25)	(1.53)	(0.90)	(5.24)	0.72	0.07	(1.39)	0.79	(1.98)	(2.09)
Diluted	0.51	(2.10)	(1.25)	(1.53)	(0.90)	(5.24)	0.71	0.07	(1.39)	0.78	(1.98)	(2.09)



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Statement of Asset and liabilities		Rs in Lakhs			
Particulars	As at Standalone		As at Consolidated		
	September 30, 2017 Reviewed	March 31, 2017 Audited	September 30, 2017 Reviewed	March 31, 2017 Audited	
ASSETS					
Non-current assets					
Property, Plant and Equipment	152,24.71	161,12.37	187,50.52	196,05.06	
Capital work-in-progress	4,65.26	4,72.30	4,65.26	4,15.54	
Goodwill	-	-	77,45.82	77,28.14	
Other Intangible assets	11,15.77	4,23.82	11,15.77	4,43.21	
Intangible assets under development	93,93.32	66,74.04	182,04.66	134,13.36	
Investment in subsidiary, associate and a joint venture	160,11.66	148,39.45	38,99.87	38,26.65	
Deferred tax assets (net)	4,05.81	4,05.81	11,25.35	11,26.69	
Financial Assets					
(i) Investments	1,40.17	5,63.48	1,40.17	5,63.92	
(ii) Loans and deposits	9,57.26	6,02.59	17,16.70	10,19.63	
(iii) Non current bank balances	10,79.01	9,73.92	10,79.01	9,73.92	
Income tax assets (net)	39,30.25	31,54.64	71,87.63	63,09.47	
Other non-current assets	14.57	38.86	26.00	50.21	
Current assets					
Investment in subsidiary	15,44.53	15,44.53	-	-	
Financial Assets					
(i) Investments	29,22.51	21,63.54	29,22.51	21,63.54	
(ii) Trade receivables	176,89.48	166,56.68	201,30.96	204,84.13	
(iii) Cash and cash equivalents	42,09.73	23,19.90	76,65.42	84,14.14	
(iv) Bank balances other than (iii) above	73,10.34	31,93.38	73,10.35	31,93.38	
(v) Loans and deposits	2,35.27	2,65.81	3,15.72	4,20.66	
(vi) Derivative Instruments	-	9,58.10	-	9,58.10	
(vii) Other financial assets	115,81.88	120,23.53	240,06.12	215,60.76	
Other current assets	73,88.51	73,55.90	68,45.23	57,53.50	
Total Asset	1,016,20.04	907,42.65	1,306,53.07	1,184,24.01	
EQUITY AND LIABILITIES					
EQUITY					
Equity Share capital	62,53.67	50,86.69	62,53.67	50,86.69	
Other Equity	636,02.46	473,75.80	742,29.42	547,47.69	
Non-controlling interests	-	-	7,03.96	-	
LIABILITIES					
Non-current liabilities					
Financial Liabilities					
(i) Borrowings	130,11.21	56,32.54	130,11.21	56,32.54	
Deferred Tax Liabilities (Net)	-	-	6.80	6.30	
Current liabilities					
Financial Liabilities					
(i) Borrowings	51,71.00	171,85.13	51,71.00	176,03.70	
(ii) Trade payables	57,49.50	55,36.97	98,20.21	144,05.20	
(iii) Other financial liabilities	35,19.53	49,79.58	65,38.74	58,82.94	
Other current liabilities	29,57.32	37,33.28	118,85.49	121,18.75	
Provisions	13,55.35	12,12.66	30,32.57	29,40.20	
Total Equity and Liabilities	1,016,20.04	907,42.65	1,306,53.07	1,184,24.01	

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 September 30, 2017 were approved by the Board of Directors at its meeting held on November 09, 2017. 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 September 30, 2016 and half year ended September 30, 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 21, 2015 have approved a Scheme of Arrangement ("the Scheme") enabling the merger of two of its wholly owned subsidiaries, namely Indigo TX Software Private Limited ("ITSPL") and Laser Soft Infosystems Limited ("LSIL") with the Company, with effect from April 1, 2015 ("Appointed Date"). Subsequently the Board of directors at its meeting held on May 3, 2016 had revised the appointed date of merger to April 1, 2016. The Scheme of Arrangement has been approved by the respective shareholders of all three companies, the creditors of the subsidiaries, SEBI and is yet to be approved by the National Company Law Tribunal before it is given effect to.
- 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 18, 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 ie July 18, 2017. The Company has allotted 2,31,35,710 shares. Pursuant to the 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.

Place : Chennai
Date : November 09, 2017

For Intellect Design Arena Limited

Arun Jain
Chairman and Managing Director


S. Swaminathan
Chief Financial Officer

