

Intellect/SEC/2025-26

July 25, 2025

 National Stock Exchange of India Limited, Exchange Plaza, 5th Floor, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (E), Mumbai – 400 051. Scrip Symbol:

BSE Limited,

1st Floor, New Trade Ring, Rotunda Building, PJ Towers, Dalal Street, Fort, Mumbai – 400 001.

Scrip Code: 538835

Dear Sir/Madam,

Sub: Outcome of the Board Meeting held on July 25, 2025

We wish to inform you that pursuant to Regulation 30 (read with Schedule III- Part A) and Regulation 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company at its meeting held on July 25, 2025 have *inter-alia* considered and approved the following:-

 Unaudited Financial Results (Standalone and Consolidated) of the Company as set out in compliance with Indian Accounting Standards (IND AS) for the quarter ended June 30, 2025 together with Limited Review Report of the Auditors' thereon (copy enclosed) based on the recommendation of the Audit Committee.

Kindly note that the Board meeting commenced at 10:00 A.M. and concluded at 12:50 P.M.

Further, we would like to inform that the Standalone and Consolidated Financial Results would be published in the newspapers within the prescribed timelines in accordance with Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The above information is available at the website of the Company viz., <u>www.intellectdesign.com</u> and on the website of the respective Stock Exchanges.

Kindly take the above information on record and confirm compliance.

Yours Truly,

For Intellect Design Arena Limited,

V V Naresh

Company Secretary and Compliance Officer

Encl: As above

Ma 244 May alai Chennai 600 006

MSKC & Associates LLP

(Formerly known as M S K C & Associates)
Chartered Accountants

HO Olympia Cyberspace, 10th Flooi Module 4, 21/22, Alandur Road. Guindy Chennai 600032, INDIA

Independent Auditor's Review Report on Standalone unaudited financial results of Intellect Design Arena Limited for the quarter ended June 30, 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Intellect Design Arena Limited

- We have reviewed the accompanying statement of standalone unaudited financial results of Intellect Design Arena Limited (hereinafter referred to as 'the Company') for the quarter ended June 30, 2025 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
- 2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S K C & Associates LLP (formerly known as M S K C & Associates) Chartered Accountants

ICAI Firm's Registration Number: 001595S/S000168

Geetha Jeyakumar

Partner

Membership No.: 029409

UDIN: 25029409BMM ISI 3299

Place: Chennai Date: July 25, 2025

MSKC & Associates LLP

(Formerly known as M S K C & Associates)
Chartered Accountants

HO Olympia Cyberspace, 10th Floor Module 4, 21/22, Alandur Road, Guindy Chennai 600032, INDIA

Independent Auditor's Review Report on consolidated unaudited financial results of Intellect Design Arena Limited for the quarter ended June 30, 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Intellect Design Arena Limited

- 1. We have reviewed the accompanying Statement of consolidated unaudited financial results of Intellect Design Arena Limited (hereinafter referred to as 'the Holding Company'), its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group') and its share of the net profit after tax and total comprehensive Loss of its associates for the quarter ended June 30, 2025 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
- 2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities

Sr. No	Name of the Entity	Relationship with the Holding Company				
1.	Intellect Arena Pte Limited, Singapore	Subsidiary Company				
2.	Intellect Design Arena Limited, United Kingdom	Subsidiary Company				
3.	Intellect Design Arena SA, Switzerland	Subsidiary Company				
4.	Intellect Design Arena FZ-LLC	Subsidiary Company				
5.	Intellect Commerce Limited, India	Subsidiary Company				
6.	Intellect Design Arena Chile Limitada, Chile	Subsidiary Company				
7.	Intellect Design Arena Inc., USA	Subsidiary Company				
8.	Intellect APX Private Limited, India	Subsidiary Company				
9.	Intellect Design Arena Co. Ltd, Vietnam	Subsidiary Company				
10.	Intellect Design Arena Philippines, Inc	Subsidiary Company				
11.	Sonali Intellect Limited, Bangladesh	Subsidiary Company				
12.	Intellect Design Arena, PT Indonesia	Subsidiary Company				
13.	Intellect Design Arena Inc., Canada	Subsidiary Company				
14.	Intellect Design Arena Limited, Thailand	Subsidiary Company				
15.	Intellect Design Arena Limited, SDN BHD, Malaysia	Subsidiary Company				
16.	Intellect Design Arena Pty Ltd., Australia	Subsidiary Company				
17.	Intellect Payments Limited, India	Subsidiary Company				
18.	Intellect AI Technologies Limited (formerly known as Intellect India Limited)	Subsidiary Company				
19.	Intellect Design Arena Limited, Kenya	Subsidiary Company				
20.	Intellect Design Arena Limited GmbH, Germany	Subsidiary Company				
\$0.	Intellect Design Arena (Mauritius) Limited, Mauritius	Subsidiary Company				

Head Office: Floor 2, 101-106 Congress Buildings, 573 Mount Road, Chennai 600006, INDIA Tel: +91 44 2434 9866, +91 44 2434 9867 | LLPIN: ACK-7004 Bengaluru | Chennai | Gurugram | Hyderabad | Kolkata | Mumbai | Pune

MSKC & Associates LLP

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Chartered Accountants

HO Olympia Cyberspace. 10th Floor Module 4, 21/22, Alandur Road, Guindy Chennai 600032, INDIA

Sr. No	Name of the Entity	Relationship with the Holding Company			
22.	Intellect Polaris Design LLC, USA	Subsidiary Company			
23.	Intellect Design Arena Hungary, LLC	Subsidiary Company			
24.	Intellect Design Arena Arabia Limited, Saudi Arabia	Subsidiary Company			
25.	Design Intellect South Africa, South Africa	Subsidiary Company			
26.	DigiVation Digital Solutions Private Limited, India	Subsidiary Company			
27.	NMS Works Software Private Limited, India	Associate Company			
28.	Adrenalin e-Systems Limited, India	Associate Company			

- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. The accompanying statement includes the unaudited interim Ind AS financial results and other unaudited financial information in respect of:
 - a. 26 subsidiaries whose interim financial results and other financial information reflect total revenue of Rs. 5,858.32 million, total net profit after tax of Rs. 511.34 million, total comprehensive income of Rs. 917.84 million for the quarter ended June 30, 2025 as considered in the Statement whose financial results have been reviewed by another auditor.
 - b. 2 Associates, whose interim financial results include Group's share of loss after tax and Group's share of total comprehensive loss of Rs. 12.57 million for the quarter ended June 30, 2025 as considered in the Statement whose financial results have been reviewed by another auditor.

The independent auditor's report on Interim Ind AS financial results of these entities has been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries and associates, is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement in respect of matters stated in para 6 is not modified with respect to our reliance on work done and the reports of the other auditors.

For M S K C & Associates LLP (formerly known as M S K C & Associates)

Chartered Accountants

ICAI Firm's Registration Number: 001595S/S000168

Geetha Jeyakumar

Recorait

Partner

Membership No.: 029409

UDIN: 25029409 BMMIST6092

Place: Chennai Date: July 25, 2025



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 OF INTELLECT DESIGN ARENA LIMITED FOR THE QUARTER ENDED JUNE 30, 2025

(Rs. in millions)

	Standalone				Consolidated			
	Quarter ended	Quarter ended	Quarter ended	Year ended	Quarter ended	Quarter ended	Quarter ended	Year ended
Particulars	June 30, 2025	June 30, 2024	March 31, 2025	March 31, 2025	June 30, 2025	June 30, 2024	March 31, 2025	March 31, 2025
	Unaudited	Unaudited	Refer note 3	Audited	Unaudited	Unaudited	Refer note 3	Audited
ncome								
Revenue from operations	3,773.86	3,853.50	4,625.11	15,687.21	7,016.89	6,063.43	7,259.06	25,000.
Other income	351.05	135.02	174.26	593.61	326.82	165.47	226.42	770.
Total income	4,124.91	3,988.52	4,799.37	16,280.82	7,343.71	6,228.90	7,485.48	25,770.
Expenditure						_		
Employee benefits expense (Refer note 4)	2,301.06	2,305.63	2,493.95	9,523.31	4,159.70	3,652.35	4,102.42	15,222
Depreciation and amortisation expenses	319.96	235.60	285.79	1,040.06	481.40	365.30	414.39	1,564
Finance cost	5.07	5.34	5.26	0.010.00.000	13.92	10.13	9.86	41.
Other expenses	752.39	833.49	797.61	3,081.25	1,423.74	1,203.99	1,114.42	4,471
Total expenses	3,378.48	3,380.06	3,582.61	13,667.85	6,078.76	5,231.77	5,641.09	21,300.
Profit before share of profit of associates and tax	746.43	608.46	1,216.76	2,612.97	1,264.95	997.13	1,844.39	4,469.
Share of (loss) of associates (net of tax)				8	(12.57)	(16.33)	(22.90)	(32,
Profit before tax	746.43	608.46	1,216.76	2,612.97	1,252.38	980.80	1,821.49	4,437.
Income tax expense :		1						
Current tax (a)	192.44	141.94	263.51	583.78	312.42	223.12	422.21	1,012.
Deferred tax (benefit) / Charge (b)	(0.93)	7.33	48.86	90.77	3.02	10.22	35.25	80.
Total tax expenses (a) + (b)	191.51	149.27	312.37	674.55	315.44	233.34	457.46	1,092
Profit after tax	554.92	459.19	904.39	1,938.42	936.94	747.46	1,364.03	3,344.
Profit for the period / year attributable to					l .			
Owners of the Company	554.92	459.19	904.39	1,938.42	944.87	744.59	1,353.19	3,327
Non controlling interest	-	-		-	(7.93)	2.87	10.84	16.
Other Comprehensive Income (net of tax) Items that will be reclassified subsequently to profit or loss								
Net movement on cash flow hedges	33.73	(2.16)	124.40	(160.63)	33.73	(2.16)	124.40	{160.
Exchange differences on translation of foreign operations thems that will not be reclassified subsequently to profit or loss	2	-		-	400.81	(13.28)		283.
Re-measurement gains / (losses) on defined benefit plans	14.15	8.63	(4.91)	(4.53)	14.44	8.71	(5.22)	(4.
Other comprehensive income / (Loss) for the period / year (net of tax)	47.88	6.47	119.49	(165.16)	448.98	(6.73)	235.82	117.
Total Comprehensive income for the period / year	602.80	465.66	1,023.88	1,773.26	1,385.92	740.73	1,599.85	3,461.
Total Comprehensive income for the period / year attributable to	1							
Owners of the Company	602.80	465.66	1,023.88	1,773.26	1,389.29	744,92	1,595.43	3,459
Non controlling interest	-	-	-	-	(3.37)	(4.19)	4.42	2.
Paid-up Equity share capital								
Equity shares of Rs. 5 each	695.10	686.15	694.26		695.10	686.15	694.26	694
Other equity				18,678.68				27,164
Earning Per Share (EPS) #								
Basic	4.02	3.37	6.56	14.15	6.85	5.46	9.82	24
Diluted	3.90	3.24	6.39	13.75	6.65	5.25	9.56	23

Not Annualised for the Interim periods

NOTES:

- 1) The Standalone and Consolidated financial results for the quarter June 30, 2025 were recommended by Audit Committee in their meeting held on July 24, 2025 and were approved by the Board of Directors in their meeting held meeting held on July 25, 2025. These Unaudited Financial Results were subject to limited review by the Statutory Auditors. These financial results are prepared in accordance with the recognition and measurement principles fald down in Ind AS 34 "interim Financial Reporting", the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines Issued by the Securities and Exchange Board of India (SEBI) under SEBI (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) The Standatone and Consolidated financial results for the quarter ended March 31, 2025 is the balancing figure between audited figures in respect of the full financial year ended March 31, 2025 and the unaudited published year-to-date figures up to the third quarter ended December 31, 2024 which was subjected to limited review.
- 4) Employee benefits expense in the standalone and consolidated financial results for the quarter ended June 30, 2025 includes employee stock based compensation costs of Rs. 59.99 million and Rs. 120.65 million respectively (Standalone and Consolidated Results for the Quarters Ended June 30, 2024 and March 31, 2025 was Rs. 134.00 million and Rs. 102.21 million respectively).
- 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) Figures of the earlier periods wherever necessary, have been regrouped to conform with those of the current period

Place : Chennal

Date: July 25, 2025

For Intellect Design Arena Limited

Arun Jain

Chief Financial Officer

Chairman and Managing Director DIN: 00580919