

IDAL/2025-26/SE/77

February 3, 2026

**National Stock Exchange of India Ltd.
BSE Ltd.**

**Scrip Symbol - INTELLECT
Scrip Code - 538835**

Dear Sir/Madam,

Sub: Submission of Machine-Readable copy of Unaudited Financial Results (Standalone & Consolidated) for the quarter ended December 31, 2025

This is with reference to the email from NSE dated February 3, 2026, regarding the submission of a machine-readable copy of the Financial Results for the quarter ended December 31, 2025.

We wish to clarify that the unaudited financial results for the said quarter were originally submitted on Friday, January 30, 2026, within the prescribed timelines. While the original filing was intended to be machine-readable, it was subsequently observed that certain portions were not fully searchable due to technical formatting issues.

Accordingly, we are re-submitting a machine-readable version of the financial results. We confirm that there are no changes to the content or figures from the original submission made on January 30, 2026.

Kindly take the above on record and oblige.

Thanking You,

For **Intellect Design Arena Limited**,

**Prakash Bharadwaj
Company Secretary and Compliance Officer
ACS-37214**

Encl: As Above

IDAL/2025-26/SE/71

January 30, 2026

**National Stock Exchange of India Ltd.
BSE Ltd.**

**Scrip Symbol - INTELLECT
Scrip Code - 538835**

Dear Sir/Madam,

SUB: Outcome of the Board Meeting held on January 30, 2026

In continuation of our Intimation of Board meeting dated Monday, January 19, 2026, it is hereby informed that the Board of Directors of the Company at its meeting held on Friday, January 30, 2026 transacted and approved the following matters of business:

A. Financial Results:

1. Unaudited financial results (Standalone and Consolidated) of the Company as set out in compliance with Indian Accounting Standards ("IND AS") for the quarter ended December 31, 2025 together with Limited Review Report of the Auditors' thereon based on the recommendation of the Audit Committee;

B. Change in Management:

1. Re-appointment of Mr. Anil Kumar Verma (DIN: 01957168) as a Whole-time Director for a term of 5 years (Effective Date: February 1, 2026) based on the recommendation of the Nomination, Remuneration and Compensation Committee ("NRCC") subject to the approval of shareholders through postal ballot by Special Resolution.
2. Appointment of Mr. D. Shivakumar (DIN: 00364444) as an Additional Director designated as Independent Director for a term of 5 years on the recommendation of NRCC, subject to the approval of the shareholders through postal ballot by Special Resolution.

Further, the details with respect to the said (re) appointments as required under Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and applicable circulars (Hereinafter collectively referred to as "SEBI Listing Regulations") is enclosed herewith as **Annexure I**.

Kindly note that the Board Meeting commenced at 11 AM IST and concluded at 3:20 PM IST.

Intellect Design Arena Limited

Registered Office: 244 Anna Salai, Chennai - 600 006, India | Ph: +91-44-6615 5100 | Fax: +91-44-6615 5123
Corporate Headquarters: SIPCOT IT Park Siruseri, Chennai - 600 130, India | Ph: +91-44-6700 8000 | Fax: +91-44-6700 8874
E-mail: contact@intellectdesign.com | www.intellectdesign.com

The above information will also be made available at the website of the Company viz., www.intellectdesign.com.

This is for your information and records.

Thanking You,

For **Intellect Design Arena Limited**,



Prakash Bharadwaj
Company Secretary and Compliance Officer
ACS-37214



Encl: As Above

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Annexure I

Relevant Details as required pursuant to Regulation 30 of SEBI LODR Regulations read with applicable circulars.

Sl. No.	Particulars	Details	
		Re-appointment of Mr. Anil Kumar Verma (DIN: 01957168)	Appointment of Mr. D. Shivakumar ("Shiv") (DIN: 00364444)
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	The Board of Directors at their meeting held today, viz Friday, January 30, 2026 on the recommendation of NRCC, approved the re-appointment of Mr. Anil Kumar Verma (DIN: 01957168) as a Whole-time Director for a term of 5 years (Effective Date: February 1, 2026), subject to approval of the shareholders through postal ballot vide special resolution.	The Board of Directors at their meeting held today, viz Friday, January 30, 2026 on the recommendation of NRCC, approved the appointment of Mr. D. Shivakumar (DIN: 00364444) as an Additional Director designated as Independent Director, subject to approval of the shareholders through postal ballot vide special resolution.
2.	Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment;	Date of re-appointment: February 1, 2026 Term of re-appointment: Five years effective from February 1, 2026.	Date of appointment: January 30, 2026 Term of appointment: Five years effective from January 30, 2026.
3.	Brief profile (in case of appointment)	Attached as Annexure II.	Attached as Annexure III.
4.	Disclosure of relationships between directors (in case of appointment of a director).	Mr. Anil Kumar Verma is the brother-in-law of Mr. Arun Jain, Chairman and Managing Director of the Company. None of the other Directors and KMPs of the Company and their relatives are related to him.	Not Applicable.

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Anil Kumar Verma
Executive Director

Anil Kumar Verma is a key contributor to the strategic vision of the organisation. A Bachelor of Electrical Engineering from IIT Delhi and Post-Graduate in Instructional Design from the University of Wollongong in Australia, Anil has rich and global professional experience of over four decades in the industry.

Anil established and nurtured deep relationships for strengthening the Polaris brand in Australia. He was part of the core group that conceptualised and created FINDIT (Forum of Indian IT companies) that later became NASSCOM Australia, an influential industry body that he led as Founder President for four years. Living the spirit of deeper connect with the local community, Anil established long term relationship with the University of Western Sydney in Australia, where he has been instrumental in creating graduate and post graduate course on Software Testing. He has contributed significantly in promoting collaboration between India and Australia in the field of ICT. In 1997, he was nominated for the prestigious Australia Day award for his contribution to the Aboriginal community.

Anil has been associated with the Australian Computer Society, AIIA – FSG (Australian Information Industry Association – Financial Services Group) and Financial Services Institute of Australia (FINSIA) for a long time.



Shivakumar Dega

Experience

Mr. Shivakumar Dega has held various leadership positions in Indian and Multi-National Companies. Shivakumar (commonly known as Shiv) is associated with Advent International, a global private equity firm, as Operating Partner and is based out of Gurgaon. Before his role at Advent International, he was the Group Executive President of Corporate Strategy at Aditya Birla Group. Prior to joining Aditya Birla Group, Shiv was the Chairperson and Chief Executive Officer at PepsiCo Holdings Private Limited in India. He also served as the CEO for emerging markets at Nokia. Shiv began his career as a management trainee in the Consumer Products Division at Hindustan Ciba Geigy, then moved to Hindustan Unilever Limited where he spent 19 years in sales, marketing, and general management positions. In 2003, he joined Philips India as Chief Executive Officer of the consumer electronics division. Shiv has graduated from IIT Madras, IIM Calcutta and Wharton School of Business.

Awards s Achievements

□

- AAMO Asian Leadership Award 2020
- Indian Business leader of the year 2019 issued by KPMG and Horasis Institute
- India's Top 10 Speaker issued by Speak in Bureau in 2018
- India's Most Trusted CEO 2017 issued by WCRC

Notable experiences

- Shiv is credited for driving Nokia's brand from No. 71 to No. 1 in the country. He was instrumental
- in making Nokia one of the top-most trusted brands.
- Apart from overseeing India operations, Shiv also managed

PepsiCo's franchise business across

- Bangladesh, Nepal, Bhutan, Sri Lanka and the Maldives.
- Shiv has authored multiple books such as "The Art of Management" and "The Right Choice"

Current / Ex-Directorships and other roles:

- Chairman of Board of Directors, Vadilal Industries Limited (May '25 – Present)
- Director, Yes Bank Limited (June'25 -Present)
- Advisory Board, Power Grid Corporation of India (May '25 – Present)
- Operating Partner, Advent International (Apr '23 – Present)
- Director, Restaurant Brand Asia (Burger King) (Oct '19- Oct 24)
- Advisory Board – Multiples PE (2018 – Present)
- Director, Phillips India (2004 – 2006)
- Independent Director – Godrej Consumer Products (2008 – 2017)
- Director Manjushree Technopack Limited (June '24 – Mar 25)
- Director Leapfrog Strategy Consulting Private Limited (Apr'23 – Present)
- Director ID Freshfood (India) Private Limited (Nov '23 – Present)

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 Standalone unaudited financial results of Intellect Design Arena Limited for the quarter and Nine Months ended December 31, 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 unaudited standalone financial results of Intellect Design Arena Limited (hereinafter referred to as 'the Company') for the quarter and Nine Months ended December 31, 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' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder and other 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatement. 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 the aforesaid Indian Accounting Standard and other 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 Registration No. 001595S/S000168



Geetha Jeyakumar

Partner

Membership No.: 029409

UDIN: 26029409VVHJGWI446



Place: Chennai

Date: January 30, 2026

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 and Nine Months ended December 31, 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 income of its associates for the quarter and Nine Months ended December 31, 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' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder and other 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatement. 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:

S.No.	Name of the Entity	Relationship with the Holding Company
1.	Intellect Design Arena Pte Ltd., Singapore	Subsidiary Company
2.	Intellect Design Arena Inc., Canada	Subsidiary Company
3.	Intellect Design Arena Inc., USA	Subsidiary Company
4.	Intellect Design Arena Limited, United Kingdom	Subsidiary Company
5.	Intellect Design Arena SA, Switzerland	Subsidiary Company
6.	Intellect Design Arena Limited, Thailand	Subsidiary Company
7.	Intellect Design Arena Philippines Inc.	Subsidiary Company
8.	Intellect Design Arena, SDN BHD, Malaysia	Subsidiary Company
9.	Intellect Design Arena (Mauritius) Limited	Subsidiary Company
10.	Intellect APX Private Limited, India	Subsidiary Company
11.	Intellect Design Arena Hungary LLC	Subsidiary Company
12.	Intellect Design Arena Pty Ltd., Australia	Subsidiary Company
13.	Intellect Design Arena FZ-LLC, Dubai	Subsidiary Company
14.	Intellect Design Arena, PT Indonesia	Subsidiary Company
15.	Intellect Design Arena Limited GmbH, Germany	Subsidiary Company
16.	Sonali Intellect Ltd., Bangladesh	Subsidiary Company
17.	Intellect Design Arena Limited, Kenya	Subsidiary Company
18.	Intellect Commerce Limited, India	Subsidiary Company



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S.No.	Name of the Entity	Relationship with the Holding Company
19.	Intellect Design Arena Co. Ltd., Vietnam	Subsidiary Company
20.	Intellect Payments Limited, India	Subsidiary Company
21.	Intellect Design Arena Chile Limitada, Chile	Subsidiary Company
22.	Intellect Design Arena Arabia Limited, Saudi Arabia	Subsidiary Company
23.	Design Intellect South Africa	Subsidiary Company
24.	Intellect AI Technologies Limited (formerly known as Intellect India Limited)	Subsidiary Company
25.	DigiVation Digital Solutions Pvt. Ltd., India	Subsidiary Company
26.	Digivation World Pte Limited, Singapore	Subsidiary Company
27.	Intellect Polaris Design LLC, USA	Subsidiary Company
28.	Adrenalin eSystems Limited, India [®]	Associate Company
29.	NMS Works Software Private Limited, India	Associate Company
30.	Quberix Inteltixa IFSC Limited*	Joint Venture

* Refer to Note 6 of the Statement.

[®] As the Holding Company's share of losses in the associate has exceeded the cost of investment during the Nine Months ended December 31, 2025, loss for the quarter ended December 31, 2025 has not been considered in the unaudited consolidated financial results.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditor's referred to in paragraph 6 below, 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 the aforesaid Indian Accounting Standard and other 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. 27 subsidiaries, whose unaudited interim financial results include total revenues of INR 5,410.55 Million and INR 16,878.44 Million, total net profit after tax of INR 344.81 Million and INR 1,055.98 Million, total comprehensive income of INR 511.44 Million and INR 1,906.88 Million, each for the quarter ended December 31, 2025 and Nine Months ended on that date respectively as considered in the Statement.
 - b. 2 Associates, whose interim financial results include Group's share of profit after tax and Group's share of total comprehensive income of INR 6.18 Million and INR 9.65 Million for the quarter and the Nine Months ended December 31, 2025 respectively, as considered in the Statement.

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.



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Our conclusion on the Statement in respect of matters stated in para 6 above 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 Registration Number: 001595S/5000168



Geetha Jeyakumar
Partner

Membership No.: 029409

UDIN:2602940964CHDD9527



Place: Chennai

Date: January 30, 2026

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 FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

(Rs. in million)

PARTICULARS	Standalone						Consolidated					
	Quarter ended December 31, 2025	Quarter ended September 30, 2025	Quarter ended December 31, 2024	Nine months ended December 31, 2025	Nine months ended December 31, 2024	Year ended March 31, 2025	Quarter ended December 31, 2025	Quarter ended September 30, 2025	Quarter ended December 31, 2024	Nine months ended December 31, 2025	Nine months ended December 31, 2024	Year ended March 31, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income												
Revenue from operations	3,813.16	4,310.64	3,867.00	11,897.66	11,062.10	15,687.21	7,313.84	7,580.89	6,096.26	21,911.62	17,740.98	25,000.04
Other income	164.05	212.59	121.60	727.68	419.50	593.61	216.02	308.41	151.74	851.25	543.99	770.26
Total income	3,977.21	4,523.23	3,988.60	12,625.34	11,481.60	16,280.82	7,529.86	7,889.30	6,248.00	22,762.87	18,284.97	25,770.30
Expenditure												
Employee benefits expense (Refer note 3)	2,359.43	2,421.04	2,356.30	7,081.53	7,029.36	9,523.31	4,502.50	4,482.56	3,745.60	13,144.76	11,120.21	15,222.64
Depreciation and amortisation expenses	348.04	316.68	265.02	984.68	754.27	1,040.06	532.18	488.22	396.42	1,501.80	1,149.71	1,564.11
Finance cost	4.48	4.79	5.71	14.34	17.97	23.23	14.43	13.45	10.23	41.80	32.00	41.86
Other expenses	1,046.77	864.83	896.84	2,664.00	2,283.79	3,081.25	1,808.77	1,563.56	1,163.08	4,796.07	3,357.64	4,471.92
Total expenses	3,758.72	3,607.34	3,523.87	10,744.55	10,085.39	13,667.85	6,857.88	6,547.79	5,315.33	19,484.43	15,659.56	21,300.53
Profit before exceptional Items and share of profit of associates and Exceptional Item	218.49	915.89	464.73	1,880.79	1,396.21	2,612.97	671.98	1,341.51	932.67	3,278.44	2,625.41	4,469.77
Statutory impact of new Labour Codes (Refer note 4)	303.36	-	-	303.36	-	-	308.42	-	-	308.42	-	-
(Loss)/Profit before share of profit of associates and tax	(84.87)	915.89	464.73	1,577.43	1,396.21	2,612.97	363.56	1,341.51	932.67	2,970.02	2,625.41	4,469.77
Share of profit / (loss) of associates (net of tax)	-	-	-	-	-	-	6.18	16.05	4.50	9.65	(9.79)	(32.68)
(Loss)/Profit before tax	(84.87)	915.89	464.73	1,577.43	1,396.21	2,612.97	369.74	1,357.56	937.17	2,979.67	2,615.62	4,437.09
Income tax expense												
Current tax (a)	58.03	236.67	121.94	487.14	320.27	583.78	167.34	341.87	227.84	821.63	590.17	1,012.38
Deferred tax (benefit) / charge (b)	(70.81)	(12.42)	1.10	(84.16)	41.91	90.77	(71.80)	(3.50)	1.35	(72.28)	45.29	80.54
Total tax expenses (a) + (b)	(12.78)	224.25	123.04	402.98	362.18	674.55	95.54	338.37	229.19	749.35	635.46	1,092.92
(Loss)/Profit after tax	(72.09)	691.64	341.69	1,174.45	1,034.03	1,938.42	274.20	1,019.19	707.98	2,230.32	1,980.16	3,344.17
(Loss)/Profit for the period / year attributable to Owners of the Company	(72.09)	691.64	341.69	1,174.45	1,034.03	1,938.42	284.48	1,022.73	701.91	2,252.07	1,974.56	3,327.72
Non controlling interest	-	-	-	-	-	-	(10.28)	(3.54)	6.07	(21.75)	5.60	16.45
Other Comprehensive Income (net of tax)												
Items that will be reclassified subsequently to profit or loss												
Net movement on cash flow hedges	(40.26)	(293.29)	(175.64)	(299.82)	(285.04)	(160.63)	(40.26)	(293.29)	(175.64)	(299.82)	(285.04)	(160.63)
Exchange differences on translation of foreign operations	-	-	-	-	-	-	171.17	286.04	(159.47)	857.92	166.55	283.19
Items that will not be reclassified subsequently to profit or loss												
Re-measurement (losses) / gains on defined benefit plans	(27.33)	5.57	(2.50)	(7.62)	0.38	(4.53)	(27.41)	5.69	(2.54)	(7.28)	0.40	(4.82)
Other Comprehensive (loss) / income for the period / year (net of tax)	(67.59)	(287.72)	(178.14)	(307.44)	(284.66)	(165.16)	103.50	(1.56)	(337.65)	550.82	(118.09)	117.74
Total Comprehensive (loss)/Income for the period / year	(139.68)	403.92	163.55	867.01	749.37	1,773.26	377.70	1,017.63	370.33	2,781.14	1,862.07	3,461.91
Total Comprehensive (loss)/ Income for the period / year attributable to Owners of the Company	(139.68)	403.92	163.55	867.01	749.37	1,773.26	387.98	1,015.41	362.72	2,792.57	1,863.77	3,459.18
Non controlling interest	-	-	-	-	-	-	(10.28)	2.22	7.61	(11.43)	(1.70)	2.73
Paid-up Equity share Capital												
Equity shares (face value of Rs. 5 each)	696.58	695.83	693.21	696.58	693.21	694.26	696.58	695.83	693.21	696.58	693.21	694.26
Other equity	-	-	-	-	-	18,678.68	-	-	-	-	-	27,164.05
Earning Per Share (EPS) #												
Basic	(0.52)	5.01	2.49	7.49	7.56	14.15	2.06	7.40	5.11	16.30	14.44	24.29
Diluted	(0.52)	4.86	2.40	7.26	7.26	13.75	2.00	7.18	4.94	15.82	13.87	23.60

Not Annualised for the interim periods



AV

INTELLECT DESIGN ARENA LIMITED

CIN : L72900TN2013PLC080183

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UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

NOTES:

1) The Standalone and Consolidated financial results for the quarter ended December 31, 2025 were recommended by Audit Committee at its meeting held on January 29, 2026 and approved by the Board of Directors at its meeting held on January 30, 2026 which was subject to limited review by Statutory Auditors. These financial results are prepared in accordance with the recognition and measurement principles laid down under Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India (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) During the quarter and nine months ended December 31, 2025, the Company allotted 149,812 and 4,63,693 equity shares, respectively (1,45,593 equity shares for the quarter ended September 30, 2025 and 18,17,953 Equity shares for the nine months ended December 31, 2024) to its employees consequent to the exercise of options granted under the Company's Employees Stock Option Scheme. The total outstanding Employee Stock Options as at December 31, 2025 are 67,57,145 (64,62,632 as at September 30, 2025 and 60,50,022 as at December 31, 2024).

4) On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact as "Exceptional Items" which consist of gratuity in the standalone and consolidated statement of profit and loss for the period ended December 31, 2025 amounting to Rs. 303.36 million and Rs. 308.42 million, respectively. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

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) Quberix Inteltixa IFSC Limited (Quberix) was incorporated on August 27, 2025 as a Joint venture company between Intellect Design Arena Limited, UK (Intellect UK) and ITIXA Limited. After due consideration, both parties mutually agreed not to proceed with the Joint Venture. Management of Intellect UK shall close the Joint venture company, as per the statutory framework.

7) Figures of the earlier periods/year, have been regrouped to conform with those of the current periods, wherever necessary.



Place : Chennai
Date : January 30, 2026

For Intellect Design Arena Limited

Arun Jain
Chairman and Managing Director
DIN : 00580919

Vasudha S
Chief Financial Officer

BN