

IDAL/2026-27/SE/98

October 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 October 30, 2026

In continuation of our Intimation of Board meeting dated Tuesday, October 20, 2026, we wish to inform that the Board of Directors of the Company, at its meeting held today, has, *inter alia*, considered and approved the following:

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 and half year ended September 30, 2026, together with Limited Review Report of the Auditors thereon, based on the recommendation of the Audit Committee;

The Statutory Auditors have issued the Limited Review Report with an unmodified opinion. The said Financial Results, along with the Limited Review Report are enclosed as **Annexure I**.

B. Appointment of Director:

1. Appointment of Mr. Suresh Eshwara Prabhala (DIN: 02130163) as an Additional Director designated as an Independent Director for a term of 5 years from October 30, 2026, to October 29, 2031, not liable to retire by rotation, on the recommendation of Nomination, Remuneration and Compensation Committee ("NRCC"). The said appointment is subject to the approval of the shareholders through postal ballot by Special Resolution.

Pursuant to circulars issued by exchanges dated June 20, 2018, we confirm that Mr. Prabhala (DIN: 02130163) is not debarred from holding the office of director by virtue of any order of SEBI or any other such authority.

Further, the details with respect to the said appointment 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 II**.

The meeting of the Board of Directors commenced at 9:30 AM (IST) and concluded at 12:50 PM (IST).

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

Intellect Design Arena Limited

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Annexure I

MSKC & Associates LLP

Chartered Accountants

HO
Olympia Cyberspace, 10th Floor, Level 13th
Module 4, 21/ 22, Alandur Road, Guindy
Chennai 600032, INDIA
Tel: + 91 44 6131 0200

Independent Auditor's Review Report on unaudited Standalone financial results of Intellect Design Arena Limited for the Quarter and half year ended September 30, 2026 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 half year ended September, 30 2026 ('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 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free from 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 aforesaid Indian Accounting Standard 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.

For M S K C & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 001595S/S000168



Geetha Jeyakumar

Partner

Membership No.: 029409

UDIN: 26029409TVIRJZ6776

Place: Chennai

Date: October 30, 2026



Independent Auditor's Review Report on unaudited consolidated financial results of Intellect Design Arena Limited for the quarter and half year ended September 30, 2026 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 consolidated 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 loss after tax and total comprehensive loss of its associates and joint ventures for the quarter and half year ended September 30, 2026 ('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 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatements. 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 Design Arena Pte Ltd, 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, Dubai	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, 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



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Sr. No	Name of the Entity	Relationship with the Holding Company
21	Intellect Design Arena (Mauritius) Ltd	Subsidiary 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 Pvt. Ltd, India	Subsidiary Company
27	Digivation World Pte Limited, Singapore	Subsidiary Company
28	NMS Works Software Private Limited, India	Associate Company
29	Adrenalin eSystems Limited, India®	Associate Company
30	Quberix Inteltixa IFSC Limited*	Joint Venture
31	Project Purple Ventures Limited#	Joint Venture

® As the Holding Company's share of losses in associate has exceeded the cost of investment in the previous year, no further loss has been recognized in the quarter and half year ended September 30, 2026.

*Since the entity has not yet commenced operations, there is no profit/ loss to be reported.

Refer Note 6 of the Statement.

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 the 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 aforesaid Indian Standard 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. We did not review the interim financial results of 27 subsidiaries included in the Statement, whose interim financial results reflects total assets of Rs. INR 26,859.54 Million as at September 30, 2026 and total revenues of INR 6,286.21 Million and INR 12,900.82 Million, total net profit after tax of INR 482.79 Million and INR 918.22 Million and total comprehensive income of INR 631.47 Million and INR 992.10 Million, for the quarter and the half year ended September 30, 2026, respectively, and net cash inflows of INR 79.53 Million for the half year ended on September 30, 2026, as considered in the Statement. The Statement also includes the Group's share of net loss after tax of INR 14.83 Million and INR 17.58 Million and total comprehensive loss of INR 14.83 Million and INR 23.78 Million for the quarter ended and half year ended September 30, 2026, respectively, as considered in the Statement, in respect of 2 associates and 2 joint ventures, whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and joint ventures, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the work done by and report of the other auditors.

For M S K C & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 001595S/S000168


Geetha Jeyakumar

Partner

Membership No.: 029409

UDIN: 26029409 X VWLFP3078

Place: Chennai

Date: October 30, 2026



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INTELLECT DESIGN ARENA LIMITED

CIN : U72900TN2011PLC080183

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 HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in million)

PARTICULARS	Standalone						Consolidated					
	Quarter ended September 30, 2026	Quarter ended June 30, 2026	Quarter ended September 30, 2025	Half year ended September 30, 2026	Half year ended September 30, 2025	Year ended March 31, 2026	Quarter ended September 30, 2026	Quarter ended June 30, 2026	Quarter ended September 30, 2025	Half year ended September 30, 2026	Half year ended September 30, 2025	Year ended March 31, 2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income												
Revenue from operations	4,978.16	4,539.57	4,310.64	9,517.73	8,084.50	16,620.29	8,467.31	8,451.69	7,580.89	16,919.00	14,597.78	30,381.81
Other income	219.59	200.22	212.59	419.81	563.54	1,009.26	312.50	280.69	308.41	582.60	635.23	1,225.80
Total income	5,197.75	4,739.79	4,523.23	9,937.54	8,648.14	17,629.55	8,779.81	8,732.38	7,889.30	17,501.60	15,233.01	31,607.61
Expenditure												
Employee benefits expense (Refer note 3)	2,682.93	2,665.34	2,421.04	5,348.27	4,722.10	9,767.58	5,071.53	5,167.06	4,482.56	10,238.59	8,642.26	18,109.83
Depreciation and amortisation expenses	364.31	364.37	316.68	728.68	636.64	1,351.30	596.61	575.95	488.22	1,172.56	969.62	2,089.00
Finance cost	3.65	4.10	4.79	7.75	9.86	18.41	11.48	12.37	13.45	23.85	27.37	63.12
Other expenses	1,063.57	917.70	864.83	1,981.27	1,617.22	3,577.30	1,718.83	1,622.67	1,563.56	3,330.91	2,987.30	6,467.49
Total expenses	4,114.46	3,951.51	3,607.34	8,065.97	6,985.82	14,714.59	7,398.45	7,378.05	6,547.79	14,765.91	12,626.55	26,729.44
Profit before tax, exceptional items and share of profit of associates and joint venture.	1,083.29	788.28	915.89	1,871.57	1,662.32	2,914.96	1,381.36	1,354.33	1,341.51	2,735.69	2,606.46	4,878.17
Exceptional item	-	-	-	-	-	303.36	-	-	-	-	-	308.42
Statutory impact of new Labour Codes (Refer note 4)	-	-	-	-	-	-	-	-	-	-	-	-
Profit / (Loss) before tax and share of profit of associates and joint venture	1,083.29	788.28	915.89	1,871.57	1,662.32	2,611.60	1,381.36	1,354.33	1,341.51	2,735.69	2,606.46	4,569.75
Share of (loss) / profit of associates (net of tax)	-	-	-	-	-	-	(14.83)	(2.75)	16.05	(17.58)	3.48	30.90
Profit before tax	1,083.29	788.28	915.89	1,871.57	1,662.32	2,611.60	1,366.53	1,351.58	1,357.56	2,718.11	2,609.94	4,600.65
Income tax expense												
Current tax (a)	188.69	167.29	236.67	355.98	429.11	700.44	321.84	313.61	341.87	635.45	654.29	1,190.10
Deferred tax charge / (benefit) (b)	91.04	36.75	(12.42)	127.79	(13.35)	(37.47)	7.14	19.75	(3.50)	26.89	(0.48)	(21.97)
Total tax expenses (a) + (b)	279.73	204.04	224.25	483.77	415.76	662.97	328.98	333.36	338.37	662.34	653.81	1,168.13
Profit after tax	803.56	584.24	691.64	1,387.80	1,246.56	1,948.63	1,037.55	1,018.22	1,019.19	2,055.77	1,956.13	3,432.52
Profit for the period / year attributable to												
Owners of the Company	803.56	584.24	691.64	1,387.80	1,246.56	1,948.63	1,041.25	1,020.72	1,022.73	2,061.97	1,967.60	3,454.33
Non controlling interest	-	-	-	-	-	-	(3.70)	(2.50)	(3.54)	(6.20)	(11.47)	(21.81)
Other Comprehensive Income												
Items that will be reclassified subsequently to profit or loss												
Net movement on cash flow hedges	5.66	74.58	(293.29)	80.24	(259.56)	(618.19)	5.66	74.58	(293.29)	80.24	(259.56)	(618.19)
Exchange differences on translation of foreign operations	-	-	-	-	-	-	150.66	(80.69)	286.04	69.97	686.85	1,420.66
Items that will not be reclassified subsequently to profit or loss												
Re-measurement gains / (losses) on defined benefit plans	12.31	36.63	7.44	48.94	26.35	9.61	12.99	40.13	7.56	53.12	26.76	10.19
Income tax on above	(3.10)	(9.22)	(1.87)	(12.32)	(6.63)	(2.42)	(3.10)	(10.07)	(1.87)	(13.17)	(6.63)	(2.42)
Re-measurement gains on defined benefit plans - Share of loss of Associates and joint venture	-	-	-	-	-	-	-	(6.20)	-	(6.20)	-	-
Other Comprehensive Income / (loss) for the period / year (net of tax)	14.87	101.99	(287.72)	116.86	(239.84)	(611.00)	166.21	17.75	(1.56)	183.96	447.42	810.24
Total Comprehensive Income for the period / year	818.43	686.23	403.92	1,504.66	1,006.72	1,337.63	1,203.76	1,035.97	1,017.63	2,239.73	2,403.55	4,242.76
Total Comprehensive Income for the period / year attributable to												
Owners of the Company	818.43	686.23	403.92	1,504.66	1,006.72	1,337.63	1,205.44	1,035.98	1,015.41	2,241.42	2,404.70	4,248.26
Non controlling interest	-	-	-	-	-	-	(1.68)	(0.01)	2.22	(1.69)	(1.15)	(5.50)
Paid-up Equity share Capital												
Equity shares (face value of Rs. 5 each)	702.32	700.88	695.83	702.32	695.83	698.39	702.32	700.88	695.83	702.32	695.83	698.39
Other equity	-	-	-	-	-	19,590.37	-	-	-	-	-	31,002.68
Earnings Per Share (EPS) #												
Basic	5.77	4.20	5.01	9.97	9.03	14.10	7.47	7.34	7.40	14.82	14.25	24.99
Diluted	5.65	4.12	4.86	9.77	8.76	13.71	7.32	7.19	7.18	14.52	13.82	24.31

#Not Annual and for interim periods



INTELLECT DESIGN ARENA LIMITED

CIN : L72900TN2011PLC080183

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UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

Statement of Assets and Liabilities (Rs. in million)				
Particulars	Standalone		Consolidated	
	As at		As at	
	September 30, 2026	March 31, 2026	September 30, 2026	March 31, 2026
	Unaudited	Audited	Unaudited	Audited
ASSETS				
Non-current assets				
Property, plant and equipment	1,174.91	1,131.08	1,837.16	1,788.36
Capital work-in-progress	163.90	149.69	164.24	149.69
Investment property	15.21	16.97	54.51	56.10
Goodwill on consolidation	-	-	617.33	614.74
Other Intangible assets	3,376.63	3,535.94	5,237.21	4,981.61
Intangible assets under development	2,330.95	1,917.31	2,572.19	2,833.74
Right-of-use assets	180.07	199.73	823.97	1,497.63
Investment in subsidiaries and associates	1,662.63	1,662.63	543.12	566.91
Financial assets				
(i) Investments	2,805.48	2,175.04	2,805.48	2,175.04
(ii) Trade receivables	1,028.86	1,115.32	3,041.86	3,391.83
(iii) Loans and deposits	35.70	47.67	155.83	148.48
(iv) Non current bank balances	1,487.08	1,697.70	1,800.10	1,882.20
Income tax assets (net)	283.97	491.86	352.68	519.74
Deferred tax assets (net)	-	-	504.27	401.70
Other non-current assets	203.04	144.47	224.08	146.83
Total Non Current Assets	14,748.43	14,285.41	20,794.03	21,154.60
Current assets				
Financial assets				
(i) Investments	2,807.77	3,533.11	2,860.71	3,603.87
(ii) Trade receivables	3,452.63	1,959.70	8,262.86	6,786.66
(iii) Cash and cash equivalents	530.20	1,600.36	3,533.78	4,524.41
(iv) Bank balances other than (iii) above	498.10	257.37	1,159.73	385.77
(v) Loans and deposits	49.67	36.94	56.68	43.67
(vi) Other financial assets	6,963.91	7,031.81	8,572.99	8,250.62
Other current assets	956.02	766.42	1,277.18	1,046.95
Total Current Assets	15,258.30	15,185.71	25,723.93	24,641.95
Total Assets	30,006.73	29,471.12	46,517.96	45,796.55
EQUITY AND LIABILITIES				
EQUITY				
Equity share capital	702.32	698.39	702.32	698.39
Other equity	20,501.17	19,590.37	32,654.73	31,002.68
Total equity attributable to equity holders of the Company	21,203.49	20,288.76	33,357.05	31,701.07
Non-controlling interest	-	-	289.52	291.21
Total equity	21,203.49	20,288.76	33,646.57	31,992.28
LIABILITIES				
Non-current liabilities				
Financial liabilities				
(i) Lease liability	100.31	129.71	654.88	1,260.34
(ii) Derivative instruments	388.13	322.21	388.13	322.21
(iii) Other long term financial liabilities	8.76	8.76	8.76	8.76
Deferred tax liabilities (net)	603.25	463.15	660.90	520.06
Total non-current liabilities	1,100.45	923.83	1,712.67	2,111.37
Current liabilities				
Financial liabilities				
(i) Borrowings	-	-	0.04	0.02
(ii) Lease liability	85.21	75.00	264.77	326.69
(iii) Trade payables				
A) Total outstanding dues of micro enterprises and small enterprises	69.42	-	69.43	-
B) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,296.09	2,137.99	2,377.24	2,359.87
(iv) Other financial liabilities	707.27	1,026.81	1,579.21	2,208.06
(v) Derivative instruments	161.34	307.49	161.34	307.49
Other current liabilities	2,958.20	3,136.50	4,081.02	3,875.70
Provisions	1,425.26	1,574.74	2,232.02	2,275.29
Current tax liabilities (net)	-	-	333.65	339.78
Total current liabilities	7,702.79	8,258.53	11,098.72	11,692.90
Total Equity and liabilities	30,006.73	29,471.12	46,517.96	45,796.55



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UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

Statement of Cash Flows				
Particulars	Standalone		Consolidated	
	Half year ended September 30, 2026	Half year ended September 30, 2025	Half year ended September 30, 2026	Half year ended September 30, 2025
	Unaudited	Unaudited	Unaudited	Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES				
Profit before tax	1,871.57	1,662.32	2,718.11	2,609.94
Adjustments to reconcile profit for the period to net cash flows				
Depreciation and amortisation expenses	728.68	636.64	1,172.56	969.62
Expense on employee stock option scheme (ESOP)	208.69	122.59	377.55	254.40
Dividend Income	-	(6.79)	-	-
Impairment losses on financial instrument and contract asset	50.00	111.64	135.00	100.00
Unrealised foreign exchange (gain) / loss (net) (including impact of foreign currency translation)	(10.77)	(149.68)	105.86	358.85
Gain on sale of current investments (net)	(23.80)	(16.17)	(23.80)	(16.17)
(Gain) / Loss on disposal of property, plant and equipment (net)	-	(0.03)	-	(0.03)
Non cash adjustment	(629.08)	-	(314.54)	-
Bad debts / advances written off	-	-	-	8.90
Fair value gain on financial instruments at fair value through profit or loss	(107.56)	(36.43)	(109.74)	(36.43)
Share of (profit) / loss in associate, net of tax	-	-	17.58	(3.48)
Finance cost	7.75	9.86	23.85	27.37
Interest income	(216.39)	(206.99)	(371.66)	(307.66)
Operating profit before working capital changes	1,879.09	2,126.96	3,730.77	3,965.31
Movement in working capital				
(Increase) / Decrease in trade receivables	(871.56)	681.15	(939.99)	(2,014.67)
(Increase) / decrease in financial assets and other assets	41.51	(1,162.96)	(594.71)	(611.67)
(Decrease) in financial liabilities, other liabilities and provisions	(273.23)	(956.35)	(268.75)	(52.72)
Cash flow from operations	775.81	688.80	1,927.32	1,286.25
Income taxes (paid) / net of refunds	(148.10)	(307.09)	(475.47)	(483.69)
Net cash generated from operating activities (A)	627.71	381.71	1,451.85	802.56
B. CASH FLOW USED IN INVESTING ACTIVITIES				
Purchase of property, plant and equipment and intangible assets (including changes in capital work in progress and capital advances)	(1,012.86)	(630.34)	(1,139.90)	(955.51)
Proceeds from disposal of property, plant and equipment	0.03	0.03	0.03	0.03
Investment made in subsidiaries	-	(85.97)	-	-
Purchase of Mutual funds and Bonds	(1,406.54)	(1,000.00)	(1,406.54)	(1,000.00)
Proceeds from sale of Bonds and Mutual funds	1,632.81	2,600.96	1,652.81	2,600.96
Deposit made / (realised) during the period (net)	(30.11)	(69.95)	(691.85)	(72.95)
Interest received	138.05	283.91	277.48	217.62
Dividend received	-	6.79	-	-
Net cash used in investing activities (B)	(678.62)	1,105.43	(1,307.97)	790.15
C. CASH FLOW USED IN FINANCING ACTIVITIES				
Proceeds from share capital issued on exercise of stock options	3.93	1.57	3.93	1.57
Proceeds from share premium on exercise of stock options	3.85	3.24	3.85	3.24
Payment of principal portion of lease liabilities	(44.93)	(40.88)	(152.87)	(82.86)
(Repayment) / Proceeds from short term borrowings	-	-	0.02	5.62
Interest paid	-	-	(0.07)	(0.09)
Dividends paid during the period	(972.45)	(963.85)	(972.45)	(963.85)
Dividends paid to non-controlling Interest of subsidiary	-	-	-	(6.52)
Net cash used in financing activities (C)	(1,009.60)	(1,000.02)	(1,117.59)	(1,042.89)
Net (decrease) / increase in Cash and cash equivalents (A+B+C)	(1,060.51)	487.12	(973.71)	549.82
Effect of exchange differences on cash and cash equivalents held in foreign currency	(9.65)	2.73	(16.92)	(4.37)
Cash and cash equivalents at the beginning of the period	1,600.36	715.35	4,524.41	3,238.99
Cash and cash equivalents at the end of the period	530.20	1,205.20	3,533.78	3,784.44
Cash and cash equivalents *	530.20	1,205.20	3,533.78	3,784.44



*Includes balances in unpaid dividend accounts amounting to Rs. 9.96 million as at September 30, 2026 and Rs.6.24 million as at September 30, 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 FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

NOTES:

1) The Standalone and Consolidated financial results for the quarter and half year ended September 30, 2026 were recommended by Audit Committee at its meeting held on October 29, 2026 and approved by the Board of Directors at its meeting held on October 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"), its Associates and Joint ventures.

3) During the quarter ended September 30, 2026, the Company allotted 2,87,609 equity shares (4,98,557 equity shares for the quarter ended June 30, 2026 and 3,13,881 Equity shares for the quarter ended September 30, 2025) 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 September 30, 2026 are 62,62,542 (65,72,887 as at June 30, 2026 and 54,62,632 as at September 30, 2025).

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 assessed and disclosed the incremental impact of these changes based on the best available information, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and the regulatory-driven, non-recurring nature of this impact, the Company presented the incremental impact on gratuity expense as "Statutory impact of new Labour Codes" under "Exceptional Items" in the standalone and consolidated financial results for the year ended March 31, 2026 amounting to Rs. 303.36 million. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and will provide appropriate accounting effect based on 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) During the month of August 2026, the Joint venture company ('JV company'), Project Purple Ventures Limited ('PPVL'), was incorporated in UK on August 4, 2026 (as a company limited by shares), with Intellect Design Arena Limited as a subscriber to its Memorandum of Association, pursuant to the terms and conditions in the Memorandum of Understanding ('MoU'). The MoU was entered into on March 23, 2026 with Fintel Plc to form a JV company with equal shareholding and participating interest. A Joint Venture agreement was entered into with Fintel AI Ventures Holdco Limited ('Unrelated Investor'), a subsidiary of Fintel Plc on August 13, 2026.

On September 25, 2026 the Company entered into a sale of license agreement with PPVL for consideration of Rs. 629.08 million. The consideration for the license is to be settled by issuing shares in PPVL in accordance with FEMA regulations and as at the quarter end the amount is included under trade receivables. The license sale of Rs. 629.08 million in the standalone financial results has been included in Revenue from Operations. License sale amounting to Rs. 314.54 million, representing 50% of the interest held in PPVL by the Unrelated Investor has been recognised in Revenue from Operations (in accordance with IND AS 28 on Investments in Associates and Joint Ventures for downstream transactions) and a deferred tax asset amounting to Rs. 79.27 million has been recognised based on the applicable tax treatment and the resulting temporary differences in the consolidated financial results. The effect of the transaction on the standalone and consolidated statements of cash flow for the half year ended September 30, 2026 has been considered as a non-cash item.

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

For Intellect Design Arena Limited



Arun Jain
Chairman and Managing Director
DIN : 00580919



Arudha S
Chief Financial Officer

Place : Chennai
Date : October 30, 2026



Annexure II

Relevant Details as required pursuant to SEBI Listing Regulations

Sl. No.	Particulars	Details
		Appointment of Mr. Suresh Eshwara Prabhala (DIN: 02130163).
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	The Board of Directors at their meeting held today, viz Friday, October 30, 2026, on the recommendation of NRCC, approved the appointment of Mr. Suresh Eshwara Prabhala (DIN: 02130163) 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 appointment: October 30, 2026 Term of appointment: Five years effective from October 30, 2026, not liable to retire by rotation
3.	Brief profile	Attached as Annexure III.
4.	Disclosure of relationships between directors	Mr. Prabhala is not related to any Director or Key Managerial Personnel of the Company

Intellect Design Arena Limited

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E-mail: contact@intellectdesign.com | www.intellectdesign.com



Mr. Suresh Eshwara Prabhala

The Board of Directors has approved the appointment of Mr. Suresh Eshwara Prabhala as an Additional Director, designated as an Independent Director, on the recommendation of the Nomination, Remuneration and Compensation Committee (NRCC). His appointment is for a term of five years, subject to the approval of the shareholders through a postal ballot by way of a Special Resolution. Suresh Prabhala is an experienced financial services professional with a total of 28 years of experience in the Indian financial services industry, and the last 22 years focused on leading and managing private equity investments in India.

His investment focus is on privately held, mid-market companies that are family-owned and run, with core sectors of focus being manufacturing, healthcare and business services. Currently, Suresh Prabhala is the CIO at 2380 Capital – a newly established Alternative Investment Fund. Previously, he was General Partner and Co-Founder of ADV Partners Capital Management (ADV), an Asia-focused private equity firm with total assets under management of US\$ 1.25 billion.

Prior to co-founding ADV, in 2009, Suresh set up the India business as Managing Director and Head of India for Mount Kellett Capital Management, a global private equity fund with US\$ 8 billion under management, where he was also a member of the Global Investment Committee. Immediately prior to that, Suresh was Executive Director and India head for Principal Investments at JPMorgan. He was part of the group's Asia Management Committee and also on the Management Committee of JPMorgan India. Suresh began his career as a credit analyst at CRISIL and worked at Arthur Andersen in its Corporate Finance team.

Suresh has an MBA from the Indian Institute of Management (IIM) Calcutta and a bachelor's degree in mechanical engineering from the Delhi College of Engineering (DCE). Suresh is an active angel investor and enjoys spending time with start-up founders and early-stage funds. He is an active member of YPO (Chennai and Mumbai chapters) and the Indian Venture Capital Association/ IVCA. Outside of work, Suresh enjoys cycling and playing chess.