CKA Birla Group

birlasoft

Accelerating Impact

Sustainability Report
FY 2025-26

Introduction to the Theme of the Report

Accelerating Impact

The theme of Birlasoft's Sustainability Report FY 2025-26, **"Accelerating Impact,"** reflects the Company's commitment to creating meaningful and measurable outcomes through technology, people, and responsible innovation. Aligned with Birlasoft's FY 2025–26 Annual Report theme, **"Accelerating Intent. Innovation. Impact."**, the theme highlights how the company is translating its sustainability commitments into actions that deliver lasting value for stakeholders, communities, and the environment.

At Birlasoft, sustainability is viewed as an interconnected journey where innovation, environmental stewardship, social progress, and strong governance come together to support responsible growth. The Company believes that sustainable progress is achieved by accelerating positive impact across the areas that matter most to its stakeholders while creating long-term value for society and the business.

Technology plays a critical role in enabling this impact. By leveraging AI, digital capabilities, cloud technologies, and data-driven solutions, Birlasoft seeks to create more efficient, resilient, and future-ready business outcomes. The same spirit of innovation also supports the Company's environmental efforts through improved resource efficiency, cleaner energy adoption, and responsible management of energy, water, and waste across its operations.

People remain at the centre of Birlasoft's growth journey. The Company invests in learning and development, AI and digital skills, employee well-being, and diversity, equity, and inclusion to build a workplace where individuals can learn, grow, and contribute meaningfully. During the year, Birlasoft further expanded AI-focused learning initiatives while strengthening leadership and inclusion programmes across the organisation. This commitment extends beyond the workplace through CSR initiatives focused on education, employability, accessibility, healthcare, and community development, creating meaningful social outcomes for underserved and vulnerable communities.

Responsible innovation guides the Company's approach to sustainable value creation. Through strong governance, ethical business practices, data privacy, cybersecurity, risk management, and transparent stakeholder engagement, Birlasoft strives to ensure that innovation is delivered responsibly and with accountability. This foundation of trust enables the Company to create sustainable value while responding to evolving stakeholder expectations.

Accelerating impact through technology, people, and responsible innovation.

Table of Contents

About This Report

Scope of the Report

(GRI 2-2, 2-3)

Birlasoft Limited (hereafter referred to as "Birlasoft", "the Company", or "the Organisation") presents its Sustainability Report for the reporting period FY 2025–26, reaffirming its commitment to responsible business practices and meeting stakeholder expectations. This report provides an overview of the Company's sustainability initiatives, performance across environmental, social, and governance (ESG) areas, and progress on key material topics, aligned with applicable reporting frameworks. The report has been prepared on a consolidated basis[1], unless stated otherwise, and covers operations across the Company's headquarters and its subsidiaries included in the consolidated financial statements (Annual Report FY 2025–26). The disclosures reflect how sustainability considerations are embedded in the Company's operations and decision-making processes.

Restatement of Information

(GRI 2-4)

During the year, the reporting boundary was expanded from a standalone to a consolidated basis. Accordingly, certain information for the current year is presented on both standalone and consolidated bases to provide clarity. Wherever required, appropriate explanations have been included to distinguish between standalone and consolidated data. Certain information from previous reporting periods has also been modified; details of these changes are provided in Annexure 5: Restatement of Information related to previous years.

List of Locations Covered in the Report

(GRI 2-2)

The scope of this report encompasses Birlasoft's operations across its domestic and international office locations. Within India, the Company operates multiple offices and development centers across key cities including Pune, Navi Mumbai, Bengaluru, Chennai, Hyderabad, Noida, and Coimbatore.

Globally, Birlasoft maintains a widespread presence across the United States, Canada, Mexico, Brazil, the United Kingdom, Germany, France, the Netherlands, Poland, Switzerland, Sweden, Spain, Slovakia, Singapore, the United Arab Emirates, Malaysia, Australia.

These locations represent the Company's key operational and delivery hubs and form the basis for disclosures presented in this report, reflecting its diverse geographic footprint and global business operations. In addition to Birlasoft Limited (the Holding Company), the list of its subsidiaries and their respective locations covered under this report is provided below.

1. Birlasoft Inc., USA
2. Birlasoft Sdn. Bhd., Malaysia
3. Birlasoft Solutions Limited, UK
4. Birlasoft Solutions France
5. Birlasoft Solutions Inc.
6. Birlasoft Computer Corporation
7. Birlasoft Solutions ME FZE
8. Birlasoft (UK) Limited
9. Birlasoft Solutions GmbH.
10. Birlasoft Solutions Mexico S.A. DE C.V.
11. Birlasoft Solutions Ltda.
12. Birlasoft Consulting Inc.
13. Birlasoft Technologies Canada Corporation

Reporting Frameworks and Standards

This Sustainability Report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards 2021, ensuring a structured, transparent, and comprehensive approach to disclosing Birlasoft's Environmental, Social, and Governance (ESG) performance. In addition to GRI, the report reflects alignment with globally recognised frameworks and principles, including the United Nations Sustainable Development Goals (UN SDGs), United Nations Global Compact (UNGC) principles, Sustainability Accounting Standards Board (SASB) Standards, IFRS Sustainability Disclosure Standards (IFRS S1 and S2), and the Greenhouse Gas (GHG) Protocol along with other frameworks relevant to the Company's operations and stakeholder expectations.

This report serves as a complementary disclosure to the Company's Annual Report for FY 2025–26, which includes the mandated Business Responsibility and Sustainability Report (BRSR) disclosures. Through this dedicated report, Birlasoft continues to reinforce the strategic importance of ESG considerations in its business model, stakeholder engagement approach, and long-term value creation.

External Data Assurance

(GRI 2-5)

This Sustainability Report has undergone limited assurance by TUV India Private Limited, in accordance with ISAE 3000 (Revised) standards. The assurance was conducted in accordance with the principles of GRI standards. The independent assurance statement is included in Annexure 4 of this report.

Reporting Cycle
Annual

Reporting Period
April 1, 2025 to March 31, 2026

Birlasoft Sustainability Microsite

Annual Report
FY 2025-26

Independent Assurance by:
TUV India Private Limited

Previous Sustainability Report
FY 2024-25
FY 2023-24
FY 2021-22

Feedback and Response

(GRI 2-3)

Birlasoft values the opinions of all stakeholders, both internal and external to our organization. The company welcomes your questions or recommendations at the following point of contact:

Poonam Jindgar
Global Head – ESG and Sustainability
poonam.jindgar@birlasoft.com
esg@birlasoft.com

[1] Please note that this is the first year in which the Sustainability Report has been prepared on a consolidated basis, covering the Company and its subsidiaries. Comparative data for previous years has been presented on a standalone basis where consolidated information was not available and has been disclosed accordingly.

CEO and MD's Message

(GRI 2-22)

Dear Stakeholders,

It is my privilege to present Birlasoft Limited's Sustainability Report for FY 2025–26. This report reflects our commitment to focusing on the priorities that matter most to our stakeholders, communities, and the environment, while creating long-term value through responsible growth and innovation.

At Birlasoft, ESG is not a standalone agenda, it is integrated into our business strategy, enabling responsible growth, stronger stakeholder trust, and long-term resilience. Our Board of Directors, supported by the ESG Committee and the Risk Management Committee, provides active oversight of sustainability-related risks, opportunities, and strategic priorities. This integrated approach strengthens business resilience, reinforces stakeholder trust, and supports informed decision-making by incorporating ESG risks, opportunities, and evolving stakeholder expectations into enterprise risk management and long-term planning.

As an AI-first organisation, we continue to leverage innovation to create meaningful outcomes for our clients and stakeholders. During the year, we advanced our AI transformation journey through investments in Generative AI, Agentic AI, cloud technologies, and digital platforms. Key initiatives included the **Generative AI Centre of Excellence,** and the continued evolution of proprietary platforms such as **Birlasoft Cogito, Lynx, B-Hive, Solución, and SkillFolio.** Supported by investments in talent and AI capability building, these initiatives reflect our commitment to delivering intelligent, scalable, and responsible innovation.

FY 2025-26 was a year of resilient execution amid a challenging demand environment, Birlasoft reported consolidated revenue of **INR 53,100 million**, with an EBITDA margin of **16.3%** and profit after tax of **INR 5,184 million.** The Company's strong balance sheet, reflected in a **19% increase** in cash and cash equivalents to INR 26,373 million, continues to support investments in AI-led innovation, talent, sustainability, and future growth. Supported by a global workforce of over **11,363 professionals,** Birlasoft remains well positioned to create long-term value for stakeholders while advancing its sustainability commitments.

> At Birlasoft, accelerating impact means translating intent into action, driving responsible innovation, and creating lasting value for all stakeholders.

Built around the pillars of ***People, Planet, and Productivity,*** our ESG strategy continued to deliver measurable outcomes in FY 2025–26, including:

- We continued to advance our environmental commitments with a clear focus on **decarbonisation journey** through renewable energy adoption, resource efficiency initiatives, and climate-conscious operations. During the year, we reaffirmed our commitment to achieving **Net Zero emissions by 2040** and received validation from the **Science Based Targets initiative (SBTi)** for our near-term and net-zero science-based targets. We increased **renewable electricity usage to 15%** of total consumption and achieved **100% renewable electricity utilisation at our Pune campus.** We also strengthened water and waste management practices through **circularity, zero liquid discharge, zero waste to landfill, 100% recycling of e-waste,** and the elimination of single-use plastics across our campuses.
- We continued to invest in our people through learning, inclusion, leadership development, and well-being initiatives. Our people-centric philosophy was reflected through programmes such as BEmpowered Rise & Lead, and Each One Teach One, while employees completed over **757,000 learning hours** during the year. Beyond the workplace, our CSR initiatives created impact across education, healthcare, accessibility, and community development, including **cancer care** infrastructure support, **Braille Digital Libraries** benefiting over 215 visually impaired children, and employee volunteering through the **Birlasoft for Community (BFORCe)** programme.
- Our systems and processes supported strong **data privacy and cybersecurity practices,** with successful recertifications of **ISO 27001, ISO 27701** and **zero data privacy and cybersecurity incidents** reported during the year. We reinforced ethical conduct through policies and training, achieving **94% participation in our Code of Business Ethics and Conduct (COBEC) programme,** with **no reported cases of corruption or conflict of interest.**

Integrity, ethics, and accountability remain fundamental to our culture and business practices. We maintain a zero tolerance approach to bribery and corruption and are committed to conducting our business with professionalism, fairness, and integrity across all our operations.

Our progress continued to be recognised through leading ESG assessments, workplace recognitions, and industry accolades. During the year, we achieved an **EcoVadis Silver Rating,** received a **'B-' rating from Carbon Disclosure Project (CDP),** and were recognised in the **Leader Category under NSE Sustainability Ratings & Analytics, score at 74** placing us among the top ESG-performing companies assessed. We also maintained a **Low ESG Risk Rating** from Morningstar Sustainalytics and advanced to the **97th percentile globally in the S&P Global ESG Scores.**

Further reflecting our commitment to people, culture, and innovation, Birlasoft was recognised as a **Great Place to Work** for the fifth consecutive year, featured in the **DEI 100 Index,** recognised among India's **Top 50 Best Workplaces in IT,** and honoured through the **FICCI National HR Innovation Awards,** where SkillFolio was recognised for enabling future-ready workforce development. In addition, the Company received the Sustainability Initiative of the Year Award and the **SkillWizz Award** for its flagship initiatives, Project DISHA and e-Vidya.

We also strengthened sustainability integration across our value chain through ESG due diligence, supplier engagement, and responsible sourcing practices, with **100% of new suppliers screened against environmental and social criteria.** During the year, we enhanced **CDP Climate disclosures,** integrated climate considerations into risk management, introduced **Internal Carbon Pricing (ICP)** considerations, and **endorsed the United Nations Global Compact (UNGC)** aligning our material ESG priorities with the UNGC Ten Principles.

Future Goals and Commitments

As operating conditions continue to evolve, we remain focused on building a business that is adaptable, responsible, and aligned with future expectations. Sustainability is firmly embedded across the organisation and continues to guide our strategic priorities and decision-making. In line with this, our key priorities for the coming year are as follows:

- Advancing our environmental commitments as we progress towards our **Net Zero emissions ambition for 2040.** We will continue to implement our **decarbonization roadmap through emissions reduction initiatives, increased renewable energy adoption,** and strengthened water, waste, and biodiversity management practices. We also aim to enhance **climate risk assessment, CDP Water disclosures, and our double materiality assessment (DMA)** approach to support sustainable and resilient growth.
- Building an inclusive, skilled, and future-ready workforce through diversity initiatives, continuous learning and development, employee well-being programmes, and sustained community impact through CSR and volunteering.
- Maintaining strong governance and ethical standards by ensuring data privacy and cybersecurity resilience, responsible supplier practices, high customer satisfaction, and a zero-tolerance approach to corruption supported by robust policies and training. Continuing to deliver consistent value to our customers remains central to our business strategy, with a target to achieve a Voice of Customer score above 4.

Our cultural tenets, ***Organization First, Customer Centricity, Say-Do Ratio, People Centricity, Be Bold, and Quick Decision-Making,*** continue to guide how we operate and create value. As we look ahead, we remain committed to advancing responsible growth, accelerating innovation, and strengthening our positive impact on society and the environment. I extend my sincere gratitude to our employees, customers, shareholders, partners, and communities for their continued trust and support. Together, we will continue to accelerate what matters, translating intent into action, innovation into progress, and impact into lasting value.

Warm Regards,
ANGAN GUHA
CEO & Managing Director,
Birlasoft Limited

CHRO's Message

At Birlasoft, our **people are the driving force behind our success,** and we remain committed to fostering a workplace where every individual feels valued, empowered, and inspired to grow as the future of work continues to evolve. We believe that **sustainable growth is driven not only by innovation and technology, but by the people who bring those ideas to life.**

The theme of this year's Sustainability Report, ***"Accelerating Impact,"*** reflects our commitment to investing in the areas that create the greatest value for our people, our culture, and our communities. Through **continuous learning, inclusion, well-being, and opportunities for growth,** we are building a future-ready workforce while staying true to our values.

Our commitment to ethical conduct and responsible governance continues to shape how we operate, ensuring that every decision is guided by **integrity, transparency, and accountability.** Guided by these principles, we continue to strengthen an inclusive workplace through diversity, equity, and **inclusion initiatives, leadership development programmes, and mentoring opportunities** that enable our people to grow, contribute, and thrive.

During the year, we continued to strengthen our focus on learning and capability development. Through initiatives such as **SkillFolio,** strategic learning partnerships, and the **Birlasoft AI Academy,** we expanded opportunities for employees to develop skills in Generative AI, Agentic AI, and other emerging technologies, preparing them for evolving business needs. We also continued to build awareness and accountability around sustainability through **ESG-focused learning initiatives,** enabling employees to better understand and contribute to Birlasoft's ESG commitments and long-term sustainability objectives.

Our commitment to well-being extends beyond the workplace through CSR initiatives focused on healthcare, education, accessibility, and inclusion. Supported by employee volunteering through our **Birlasoft for Community (BFORCe)** programme, initiatives such as **cancer care infrastructure support and Braille Digital Libraries** continue to create meaningful community impact.

These efforts continue to be recognised externally. During the year, Birlasoft was certified as a **Great Place to Work for the fifth consecutive year,** recognised among **India's Top 50 Best Workplaces in IT,** featured in the **DEI 100 Index,** and honoured through the **FICCI National HR Innovation Awards,** where **SkillFolio** was recognised for its contribution to future-ready workforce development.

> Our people matter most, because their growth accelerates our collective progress.

As we look ahead, we remain focused on **accelerating impact** by nurturing talent, strengthening inclusion, and supporting well-being and leadership development, we aim to create an environment where individuals can grow while contributing to sustainable growth and meaningful impact.

Warm Regards,

Arun Dinakar Rao
Chief Human Resources Officer (CHRO),
Birlasoft Limited

Global Head, ESG and Sustainability Message

At Birlasoft, sustainability is an integral part of how we create long-term value, strengthen resilience, and support responsible growth. The theme of this year's Sustainability Report, **"Accelerating Impact,"** reflects our commitment to focus on the environmental, social, and governance priorities that have the greatest impact on our stakeholders, our business, and the communities we serve.

Over the past year, we have strengthened the foundations of our ESG approach. A key milestone was the submission of our near-term and long-term emissions reduction targets to the **Science Based Targets initiative (SBTi), reinforcing our commitment to achieve Net Zero emissions by 2040.** We also advanced our renewable electricity transition and achieved **100% renewable electricity usage at our Pune campus.**

Alongside our environmental priorities, we continued to invest in **people, inclusion, and community development.** Through learning initiatives, leadership development programs, and focused DE&I efforts, we strengthened a future-ready workforce while expanding our social impact through various programs.

During the year, we also maintained a strong focus on **ethical conduct, data privacy, cybersecurity,** and the **responsible use of emerging technologies,** while extending **ESG expectations across our value chain through supplier engagement, ESG due diligence, and responsible sourcing practices.** We also strengthened our ESG approach through **integration of climate-related considerations into risk management and introduced Internal Carbon Pricing (ICP).**

We also enhanced the quality and transparency of our ESG disclosures, aligning them with key frameworks including **SEBI BRSR and BRSR Core, GRI, UNGC, CDP, EcoVadis, DJSI, and the United Nations Sustainable Development Goals (SDGs).** Our progress was reflected in external recognition through an **EcoVadis Silver Rating, a 'B-' rating from CDP, a CRISIL ESG Score of 70,** recognition in the **Leader Category under NSE Sustainability Ratings & Analytics, a Low ESG Risk Rating from Morningstar Sustainalytics, and advancement to 97th percentile globally in the S&P Global ESG Scores,** further strengthening its commitment to internationally recognized sustainability standards.

> At Birlasoft, accelerating impact means translating sustainability commitments into meaningful action that creates lasting value for our stakeholders, communities, and the environment.

Looking ahead, our priorities include advancing our **decarbonization roadmap, increasing renewable energy adoption, and strengthening collaboration across the value chain.** We will also continue refining our materiality approach to better respond to evolving stakeholder expectations.

As we move forward, our focus remains on delivering value through collaboration, transparency, and innovation, accelerating sustainable impact and long-term value for our stakeholders.

Warm Regards,

Poonam Jindgar
Global Head, ESG and Sustainability
Birlasoft Limited

Birlasoft At a Glance

Business Overview

(GRI 2-1, 2-6)

Key Performance Indicators for FY 2025-26

- **Revenue:** ₹ 5,310.0 Cr | $ 597.5 Mn
- **EBITDA:** ₹ 866.0 Cr | $ 97.5 Mn
- **PAT:** ₹ 518.4 Cr | $ 58.3 Mn
- **Cash and Cash Equivalents:** ₹ 2,637.3 Cr | $ 278.1 Mn
- **Net Worth:** ₹ 4,113.1 Cr | $ 433.7 Mn
- **Headcount:** 11,363

Birlasoft Limited, a part of the CKA Birla Group, is a global enterprise focused on enabling digital transformation across industries. Leveraging deep technological expertise and a strong culture of innovation, the Company delivers solutions across Digital, Cloud, Enterprise Applications, and Data and Analytics, helping organisations stay competitive in an evolving business landscape.

Headquartered in Pune, India, Birlasoft operates in the Information Technology and consulting services sector and maintains a strong global presence. The Company has 7 offices in India and a network of 22 offices worldwide, including locations in the United States and several European countries, serving clients across North America, Europe, and the Middle East.

The Company offers software development and global IT consulting services, primarily catering to industries such as Banking, Financial Services and Insurance (BFSI), Life Sciences and Services (LSS), Energy and Utilities (E&U), and Manufacturing (including discrete manufacturing, hi-tech and media, automotive, and consumer packaged goods). Its supply chain largely involves sourcing IT infrastructure, software licenses, and professional services from regional and global vendors, ensuring alignment with established quality, cybersecurity, and sustainability standards.

Digital & Data

We help enterprises accelerate digital transformation and unlock the value of their data through AI-enabled solutions. Leveraging capabilities in advanced analytics, Generative AI, intelligent automation, application modernization, and digital engineering, we enable organizations to innovate at scale and operate with greater agility and efficiency. Through AI-powered accelerators and intelligent agents, we support enhanced decision-making, streamline complex processes, and build connected digital ecosystems that evolve with changing business needs.

Enterprise Resource Planning (ERP)

We support enterprise transformation through intelligent ERP solutions across leading platforms, including SAP, Oracle, JD Edwards, Infor, Microsoft Dynamics 365, and Salesforce. By integrating AI-driven capabilities into core business systems, we help organizations simplify operations, improve productivity, and enhance business agility. Our advisory-led approach, combined with industry expertise and automation frameworks, enables enterprises to build scalable and future-ready technology foundations that support long-term growth.

Infrastructure and Cloud Technology

We enable organizations to create secure, scalable, and resilient digital ecosystems through cloud transformation, cybersecurity, digital workplace solutions, and infrastructure modernization. Leveraging automation, AI-led operations, and proprietary platforms such as Sigma and Lynx, we help improve operational efficiency, strengthen security, deliver proactive insights, and enhance user experiences across enterprise technology landscapes.

Birlasoft is a publicly listed entity on BSE Limited and the National Stock Exchange (NSE) of India, adhering to high standards of corporate governance and transparency. Its ownership structure comprises promoters, institutional investors, and public shareholders. The Board of Directors, along with the Executive Leadership Team, provides strategic oversight and ensures accountability for integrating environmental, social, and governance (ESG) considerations into business operations. Further information on the governance framework, including the composition of the Board and its committees, is available in the Governance section of this report.

Birlasoft remains committed to responsible value creation by aligning business performance with environmental stewardship and social responsibility. Its sustainability approach is embedded within its overall corporate strategy, reflecting stakeholder expectations and contributing to the advancement of the United Nations Sustainable Development Goals (SDGs).

Awards and Recognitions

Environment, Social & Governance

Birlasoft has secured the **"Sustainable Supply Chain Management Award"** at the Global CSR & ESG Awards 2026.

Birlasoft won the **Sustainability Impact Award** at the 8th Sustainability Summit & Awards 2026.

Birlasoft recognised as **India's Leading Listed ESG Entity by Dun & Bradstreet** in D&B's ESG Champions of India.

Strengthening ESG Governance at Birlasoft through leadership representation as a speaker at global sustainability forums.

Showcasing best sustainability practices at the session on **Responsible Business Conduct**, jointly organized by the **International Labour Organization (ILO)** and the **United Nations**.

- Represented Birlasoft by presenting on creating a sustainable company culture, highlighting how employee-driven initiatives and embedded practices create meaningful impact, and by contributing as a speaker in **"Sustainable Leadership: Conversations with Leaders on Their Transformational Journeys"** at the 8th Sustainability Summit & Awards 2026.
- Presented as a speaker at the **ICSI National Conference on "ESG Stewardship"** and as a jury member at the **CII National Competition on "Sustainable Practices."**
- Highlighted key ESG practices and initiatives at **"Decoding Net Zero"** session at **Net Zero Hour Summit 2026.**

Environment Stewardship & Safety

- Birlasoft secured Gold award for the Leader of the year in Employee Transport at the Infra 10th Edition Workplace Excellence Awards 2025-2026.
- Birlasoft received a Special Recognition for the Workplace Transformation at the Infra 10th Edition Workplace Excellence Awards 2025-2026.
- Birlasoft has been recognized for Exemplary Skills & Competence in 'Workplace Management' category at 191st Procurement, Project Management, Corporate Real Estate, Facilities Management & 2026 Pune West Leadership Award Conference.
- Birlasoft has been recognized for Exemplary Skills & Competence in 'Corporate Services & General Administration' category at 191st Procurement, Project Management, Corporate Real Estate, Facilities Management & 2026 Pune West Leadership Award Conference.
- Birlasoft has been recognized for Exemplary Skills & Competence in 'Facilities Management' category at 191st Procurement, Project Management, Corporate Real Estate, Facilities Management & 2026 Pune West Leadership Award Conference.
- Birlasoft secured Silver Award at iNFHRA's Workplace Excellence Awards 2025 in the Employee Transport category (Bangalore).
- Birlasoft secured Platinum Award at iNFHRA's Workplace Excellence Awards 2025 in the Safety & Security category (Bangalore).
- Birlasoft secured Gold Award at iNFHRA's Workplace Excellence Awards 2025 in the ESG category (Pune).
- Birlasoft secured Diamond Award at iNFHRA's Workplace Excellence Awards 2025 in the Housekeeping, Hospitality category (Pune).
- Birlasoft secured Platinum Award at iNFHRA's Workplace Excellence Awards 2025 in the Transport category (Pune).
- Birlasoft secured Diamond Award at iNFHRA's Workplace Excellence Awards 2025 in the Employee Transport & Safety category (Noida).
- Birlasoft secured Platinum Award at iNFHRA's Workplace Excellence Awards 2025 in the Hard Services & Sustainability category (Noida).
- Birlasoft secured Platinum Award at iNFHRA's Workplace Excellence Awards 2025 in the Safety & Security category (Chennai).
- Birlasoft secured Diamond Award at iNFHRA's Workplace Excellence Awards 2025 in the Sustainability category (Chennai).
- Birlasoft received recognition in the Exemplary Skills & Competence in Corporate Services & Workplace Management category in the CE Worldwide Awards (Mumbai).
- Birlasoft won the Exemplary Skills & Competence in Facilities Management & General Administration award in the CE Worldwide Awards (Bengaluru).
- Birlasoft received recognition in the Exemplary Skills & Competence in Corporate Services in the CE Worldwide Awards (Bengaluru).
- Birlasoft secured Platinum Award at iNFHRA's Workplace Excellence Awards 2025 in the Employee Hygiene category (Noida).

Business

Birlasoft won Special Award for Data Security Maestro at the CSO 100 Awards & Conference 2026.

- Birlasoft's BFSI teams won two of the top three awards at the Synchrony CodeQuest Hackathon 2025, reinforcing its commitment to AI-driven innovation.
- Birlasoft recognized as 'Leader' in the 'SAP Ecosystem Partners 2025 ISG Provider Lens™ Study' - APAC, Germany, U.S.
- Birlasoft won the CSO 100 Award: The Fearless 100 award at the CSO 100 Awards & Conference 2026.

People Centricity

- Birlasoft honoured with the Gold award at the Brandon Hall HCM Excellence Awards 2025 in the category of Best Competencies and Development for the flagship PMAspire programs.
- Birlasoft won Gold at the People Matters Leadership, Learning & Culture Awards 2025 in the Learning Culture Transformation category.
- Birlasoft received the Coursera Talent Transformation Award at Coursera Connect 2025 for its learning-led approach to building a future-ready workforce.
- Birlasoft's talent transformation platform, SkillFolio, honoured as the Winner in the 'Technology at Workplace' Category at the FICCI National HR Innovation Awards 2025.

Diversity, Equity, & Inclusion (DE&I)

- Birlasoft ranked 40th in the DEI 10 - India's first Diversity, Equity and Inclusion Index, reflecting its progress in advancing inclusion.

Corporate Governance

Great Place To Work. Certified FEB 2026-FEB 2027 INDIA

- Birlasoft recognised as a Great Place to Work® for the fifth consecutive year.

- Birlasoft is one of India's Top 50 Best Workplaces™ in IT & IT-BPM 2025.
- Birlasoft recognised at the 8th Annual BW Best CFO Awards 2025 in the category of Excellence in Treasury and Cash Management.
- Birlasoft ranked among the Top 10 Investor Relations Professionals in the Technology – IT Services & Software category in the Extel (formerly Institutional Investor Research) 2025 Asia Executive Team Rankings. Additionally, Birlasoft was recognised among the Top 3 in the Rest of Asia (ex-Mainland China) segment.
- Birlasoft was honored with the Top Policy Compliance award at Happay's Annual Awards, recognizing our commitment to excellence in travel management.

Community Development

Birlasoft wins SkillWiz Award at Karma Awards 2025 for Project Disha and e-Vidya.

Key ESG Highlights FY 2025-26

ESG Ratings[2]

SILVER | Top 15% ecovadis Sustainability Rating FEB 2026

Silver Medal
Birlasoft secured the 91st percentile, placing it within the **top 9%** of companies assessed

SES
73.6 (Grade B+)
Birlasoft demonstrates strong ESG Governance and continuous sustainability progress.

CRISIL
70 (Strong)
Birlasoft demonstrates consistent performance across key ESG parameters

NSE Sustainability
74
Birlasoft recognized in the 'Leader' category, placing in the **top 10%** of ESG-assessed companies.

Morningstar Sustainalytics
14.6 (Low Risk)
Birlasoft shows resilient and well managed **sustainability practices.**

CDP
B- Birlasoft recognized in the 'Management' category for strong environmental transparency and climate action.

DJSI S&P Global (CSA)
56
Birlasoft reflects progress in ESG integration with opportunities for further performance enhancement.

[2] The ESG rating mentioned herein is issued by above mentioned various ESG Rating Agencies based on publicly available disclosure and/or assessment questionnaire, based on their defined methodology. These rating do not constitute an audit or certification and should not be construed as an endorsement of the Company's ESG practices.

Environmental Highlights

100% of renewable electricity consumption at owned offices.

Chennai, Mumbai, and Hyderabad offices operate from **green buildings.**

Zero Liquid Discharge (ZLD) across all the offices.

100% Hazardous Waste recycling through authorized vendors

100% of plant waste recycled and reused in gardening

Home to over **35 thriving plant species** across our lush 9-acre campus

Digitizing processes such as onboarding, HR documentation, expense claims, and vendor invoicing has significantly reduced paper consumption

Social Highlights

25% gender diversity in FY 2025-26 for total employees.

95% employees covered as part of skill upgradation training

100% employees imparted health & safety training

Maintained an **injury-free** workplace.

5000+ beneficiaries covered as part of CSR initiatives

100% employees covered under holistic employee well-being initiatives

Certified as **GPTW for 5th time** in a row and among India's Top 50 Best Workplaces in IT.

Governance Highlights

Certified with ISO 27001 (Information Security Management Systems), **ISO 27701** (Privacy Information Management Systems)

57% of the Board comprises Independent Directors

50% female representation among Non-Executive Independent Directors

Sustained **100%** supplier acknowledgement of Birlasoft's Supplier Code of Conduct

Privacy program aligned with major global data protection regulations, including **GDPR, CCPA, CPRA, and LGPD**

An enterprise-wide assessment completed with ongoing implementation in progress as per **DPDP Act**

Progress on ESG Goals and Targets

Birlasoft continued to strengthen its Environmental, Social, and Governance (ESG) objectives, aligning them with business priorities, stakeholder expectations, and global sustainability benchmarks. The company regularly tracks progress, integrates recommendations from internal and external audits, and sets measurable targets to drive continuous improvement. The company has committed itself to overarching and multi-dimensional long-term ambitions and goals across environmental and social issues.

The ESG framework and objectives are shaped through a structured and inclusive process that combines insights from periodic materiality assessments, extensive stakeholder engagement, and benchmarking against global standards such as GRI, SASB, UN SDGs and UNGC. Inputs are gathered from employees, clients, investors, suppliers, and community representatives through surveys, workshops, and feedback sessions, ensuring that diverse perspectives are incorporated.

Goal setting is not a top-down approach but a collaborative, democratic process involving close engagement with respective business functions and active participation of function heads. Their crucial inputs and buy-in help integrate ESG priorities into day-to-day operations, fostering collective ownership and accountability. This inclusive approach ensures that Birlasoft's ESG roadmap remains both business-relevant and stakeholder-responsive, enabling the Company to proactively address risks and opportunities across its value chain.

The following table provides a snapshot of the Company's ESG objectives, the progress made during FY 2025–26, and the targets set for the future. It highlights how the Company integrates environmental stewardship, social responsibility, and strong governance into its strategy and operations, contributing to its vision of sustainable and inclusive growth.

Environment

Theme	Commitment and Goals	Progress in FY 2025-26
Climate Action and Decarbonisation	To Achieve Net Zero Emissions by 2040.	Achieved SBTi validation for near-term and long-term emissions reduction targets.
	To reduce the Scope 1 & 2 emissions by 10% compared to FY 2024-25.	1. Scope 1 emissions reduced by 4% compared to FY 2024-25. 2. Scope 2 emissions reduced by 14% compared to FY 2024-25. 3. Scope 1 & 2 emissions reduced by 13% compared to FY 2024-25.
Energy Management	Increase Renewable Electricity share to 10% of Total Electricity consumption compared to FY 2024-25.	Renewable electricity percentage in the total electricity mix at 15%.
	Increase Renewable Electricity share to 42% of Total Electricity consumption by FY 2029-30.	Achieved 100% renewable electricity utilization at the Pune campus in FY 2025-26.
Water Management	Achieve Zero Liquid Discharge across all our premises.	Water discharge reduced to 0 KL across all our premises in FY 2025-26.
	Improvement in water intensity year on year per FTE.	Water intensity remained at 43 litre per employee per day.
	To reduce water withdrawal by 3% compared to FY 2024-25.	Water withdrawal reduced by 9% in FY 2025-26, compared to FY 2024-25.
Waste Management	Maintain 100% E-waste recycling annually through authorized recyclers.	Recycled 100% of the E-waste generated through authorized vendors in FY 2025-26.
	Implement 'Ban on Single Use Plastics'.	Transitioned to Glass bottles. Single use plastics eliminated from all the Birlasoft campuses.
Biodiversity Conservation	Our target is to continuously enhance the biodiversity and sustainability of our campuses.	Our lush green 9-acre Pune campus, featuring more than 35 species of trees and plants is maintained.
	We are committed to integrating nature into our business operations, promoting employee well-being, and contributing to a greener future for generations to come.	Approximately 700 saplings were distributed to employees during FY 2025–26.

Social

Theme	Commitment and Goals	Progress in FY 2025-26
Diversity, Equity and Inclusion	Increase overall gender diversity to 30% by FY 2025 26.	- Overall gender diversity at 25.4% in 2025-26 - Gender diversity improved from 24% to 25.4 % in FY 2025-26.
	100% employees to be sensitized and trained on overcoming unconscious bias in the workplace by FY 2025-26.	82% Employees completed Building an Inclusive Workplace training.
Learning and Development	Maintain an average of ≥40 learning hours per employee per year on learning and skill development.	Maintained average learning hours per employee per year of ≥40 (recorded average learning hours per employee per year of 74 hours).
	Maintain ≥90% unique penetration annually (number of unique employees who engage with a program or initiative annually).	95% of people in respective category covered by the awareness programs (unique penetration).
	Foster a future-ready workforce by driving role- and skill-based upskilling initiatives aligned with the organization's current and evolving capability development roadmap.	3923 skill upgradation & 6 mandatory trainings conducted.
Talent Management	Nurture long-term and high potential employees (HiPO), including gender diversity to get them ready for elevated roles or senior management roles.	95% of the workforce participated in unique training programs in FY 2025-26.
	Maintain Zero workplace injuries.	- Recorded zero workplace injuries in FY 2025-26 - 100% employee participation in health and safety training.

Theme	Commitment and Goals	Progress in FY 2025-26
Employee Well-being, Health, and Safety	Maintain a safe, healthy, and compliant workplace.	- Recorded zero workplace injuries in FY 2025-26. - 100% employee participation in health and safety training.
	Maintain greater than 90% completion of annual EHS training for all employees and contract/vendor staff every financial year.	- 100% employee participation in health and safety training.
	Maintain holistic well-being of 100% FTE coverage under BCares, comprehensive insurance program and at least 90% covered through awareness sessions.	Maintained 100% FTE coverage under BCares/ insurance for FY 2025-26.
CSR Community Development	Empower communities, drive social development and promote environmental sustainability by implementing CSR programs and fostering a culture of employee volunteerism annually.	1. As part of Disha Phase III, scholars successfully received scholarships, ensuring transparency. 10 Career guidance & mentoring sessions were delivered by Birlasoft volunteers and 32-hour online employability skill program was also delivered. AI Mastery training was introduced. 2. As part of Cancer Care Program, Birlasoft assisted with the expansion of state-of-the-art oncology infrastructure through end to end execution of core civil works, from site mobilisation and excavation to diaphragm walls, waterproofing, and basement construction. 3. As part of BFORCe (Birlasoft for Community), following initiatives were undertaken: Global Community Day – EARTH: 500+ volunteers drove sustainability through a waste management drive. Joy of giving: 6 activities, 60 NGO connects, and 30 skill sharing hours, 5+quintal ration collected, 350+ blood units donated, 2.20 lakhs fund raised for EWS (economic week section); 1000+ volunteers participated. Braille Based Libraries: 60+ volunteers enabled inclusive learning for 215 visually impaired children via accessible libraries. I-pledge: Increased menstrual health awareness amongst 600 women from EWS, distributing 3000 sanitary pads. Awareness workshops on menstrual health, hygiene, and sustainability were conducted.

Theme	Commitment and Goals	Progress in FY 2025-26
		Miles for Smiles: 728 educational kits donated to individuals from vulnerable and marginalised communities, addressing the educational needs of the children from weaker communities. Gift of Smile: 557 stationery kits donated, spreading festive joy through Christmas celebrations with children. 16 Volunteering activities , 3000+ volunteering engagement; 4000 manhours ,5000+ beneficiaries.

Governance

Theme	Commitment and Goals	Progress in FY 2025-26
Data Privacy and Cybersecurity	Maintain information security and data privacy measures to maintain a breach-free environment across all organizational systems.	• Achieved successful recertification of ISO 27001:2022 (ISMS) and ISO 27701:2019 (PIMS). • Successfully completed the SOC 2 Type II attestation for the Birlasoft entity. • Successfully achieved a NIST CSF maturity rating of 4.07/5 upon completion of the assessment.
Supply Chain Governance	Maintain 100% acknowledgement from suppliers on Birlasoft Supplier Code of Conduct.	Maintained 100% acknowledgement on supplier code of conduct.
Customer Satisfaction and Engagement	Maintain VOC ≥4 (on a scale of 1–5) at project level.	Achieved a VOC score of 4.50 in FY 2025-26.
Anti-bribery and Anti-corruption	Maintain the highest standards of ethics and integrity by preventing bribery, corruption, conflicts of interest, and anti-competitive practices.	Recorded zero cases of bribery, corruption, conflicts of interest and anti-competitive behaviours.
Implementation of COBEC policy	Through the implementation of the COBEC policy, our target is to maintain awareness and adherence to ethical standards among employees, partners, and stakeholders globally.	Achieved 94% participation from employees across the organization in the COBEC training.

Stakeholder Engagement and Materiality Assessment

Stakeholder Engagement: Approach

(GRI 2-29)

Birlasoft considers stakeholder engagement to be an integral component of its governance and sustainability approach. Ongoing engagement enables the Company to understand stakeholder expectations, assess emerging risks, and strengthen the alignment between business strategy and ESG priorities.

The Company's approach to stakeholder engagement is aligned with the Global Reporting Initiative (GRI) Standards and the SEBI Business Responsibility and Sustainability Reporting (BRSR) framework, and Sustainability Accounting Standards Board (SASB).

Engagement processes are structured, consistent and responsive, ensuring that stakeholder inputs are appropriately considered in decision-making, performance evaluation and disclosures. As part of our ongoing sustainability journey, we intend to refine and streamline our materiality assessments in accordance with the Double Materiality principle under the CSRD framework.

Stakeholders are identified based on their influence on the organization, as well as their dependence on its operations and include:

Primary stakeholders, including customers, employees, suppliers and communities, who are directly impacted by the Company's operations

Secondary stakeholders, including investors, regulators, industry bodies and non-governmental organizations, who have an indirect influence on or interest in the Company's activities

Engagement is carried out through defined channels such as meetings, surveys, business reviews, digital communication platforms and formal reporting mechanisms. The frequency and mode of engagement are determined based on the nature of the relationship and business requirements.

Inputs from both internal and external stakeholders are systematically gathered, consolidated, and assessed, serving as a critical basis for identifying and prioritizing material ESG topics, conducting related risk assessments, and informing strategic decision-making. The Company has continued to refine its engagement mechanisms during the year to strengthen the integration of stakeholder inputs into sustainability prioritization and business planning.

Insights gathered through these interactions inform:

- Identification of material ESG topics
- Business strategy and operational improvements
- Risk management processes
- Sustainability disclosures

Table 1:Key stakeholder groups identified and the frequency of engagement with each stakeholder group

Stakeholder Group	Mode of engagement	Frequency	Purpose and scope of engagement	Associated Material Topics	Key Metrics / Performance Indicators
Investors and Shareholder(s)	Annual General Meeting, Annual Report, Investor Presentation, Quarterly Earnings Calls, Press Release, Mails, Website and Direct Communication	Quarterly/ Annually/ Event-based.	To communicate business strategy, capital allocation, organizational expansion, notable successes, and key accomplishments. The connects also encompasses progress on sustainable operational practices, overall performance, and the Company's financial results.	• Regulatory Compliance • Business Governance, Ethics and Transparency • Risk Management • Innovation, Research and Development (R&D) • Climate Action and Energy Management	• Revenue Growth • ESG Ratings: S&P Global DJSI-56, SES- 73.6

Stakeholder Group	Mode of engagement	Frequency	Purpose and scope of engagement	Associated Material Topics	Key Metrics / Performance Indicators
Employees	Regular leadership connects held at least quarterly, employee engagement and feedback surveys, business unit–level group discussions, digital communication channels, emails and newsletters, volunteering initiatives, celebrations of festivals and other events, and wellness programs and sessions	Continuous	To encourage, develop, and retain a high performing workforce by improving overall employee satisfaction and creating a positive, inclusive, and supportive work environment. Engagements also focus on skill development, health and wellness support (including mental well being), effective grievance redressal and feedback mechanisms, employee assistance programs, and open platforms for sharing ideas between employees and management. Topics and concerns discussed during engagement initiatives commonly include upskilling and reskilling opportunities, cross functional learning, the Company's trajectory, emerging technologies, evolving business landscapes, and their potential impact on employees' careers. These matters are addressed in a timely and appropriate manner by the respective business leaders during interaction and engagement sessions, fostering transparency, reassurance, and meaningful dialogue.	• Diversity, Equity and Inclusion • Talent Attraction and Retention • Employee Health and Safety • Employee Engagement and Development • Human Rights	• Gender diversity increased to 25.4% • 82 % of Employees completed Building an Inclusive Workplace training • Average annual learning hours ≥40 per employee - 74 Hours • 95% workforce participation in unique training programs • Zero workplace ill-health or injuries reported • 100% employees covered under holistic employee well-being initiatives such as BCares program

Stakeholder Group	Mode of engagement	Frequency	Purpose and scope of engagement	Associated Material Topics	Key Metrics / Performance Indicators
Customers (Customer PM, DM, AM)	Weekly Status Report (WSR), Direct communication, and Mails. communication, and Mails	Weekly, Monthly & Quarterly	To mention the current progress, performance and update as agreed in Kickoff meeting highlighting the Risk, Issues and Support required.	• Customer Engagement and Satisfaction • Data Privacy and Cybersecurity • Innovation, Research and Development (R&D) • Risk Management	• VOC score of 4.5 • Zero data breaches
Customer Leads/ Manager, Sub-Vertical Head /Vertical Head, AM, HBU SPOC, DM, PM	Monthly Business Review (MBR)	Monthly	To review current program status, delivery performance, key risks and issues, customer feedback, satisfaction levels, support requirements, and progress against agreed business objectives and commitments.	• Customer Engagement and Satisfaction • Data Privacy and Cybersecurity • Risk Management • Innovation, Research and Development (R&D)	• Customer satisfaction level • Engagement status • Timely closure of risks and issues • Customer feedback and action tracking
Engagement Manager/CIO/ Vendor Manager, VBU Head, HBU Head, Cross Functional team, Sales Head, DM/ Sub-Vertical Head	Quarterly Business Review (QBR)	Quarterly	To discuss overall business performance, strategic priorities, delivery outcomes, customer satisfaction, business opportunities, key risks, governance matters, and improvement initiatives for the engagement.	• Customer Engagement and Satisfaction • Data Privacy and Cybersecurity • Risk Management • Innovation, Research and Development (R&D)	• Customer satisfaction level • Quarterly business performance review outcomes • Risk and governance review status • Strategic initiative and improvement plan progress

Stakeholder Group	Mode of engagement	Frequency	Purpose and scope of engagement	Associated Material Topics	Key Metrics / Performance Indicators
Vendors and Suppliers	Mails, Online and In-person meetings, Review meetings, and engagement in Surveys	Weekly, Monthly, and Quarterly	To enhance supply chain efficiency and accelerating business growth by promoting fair and transparent procurement practices. This includes effective negotiations, timely query resolution and grievance handling, regular supplier performance evaluations (including ESG parameters), identification of improvement areas, challenges, and opportunities for new collaboration.	• MSME Procurement • Responsible Supply Chain • Regulatory Compliance • Business Governance, Ethics and Transparency • Human Rights	• 100 % compliance on supplier code of conduct • 100% of suppliers trained on anti-corruption policies and procedures • 100% of new suppliers were screened for environmental and social criteria
Implementing Agency (NGO)	Mails, online and in-person meetings	Continuous	To discuss project oversight and governance, milestones accomplished, challenges encountered during implementation, and the corrective actions undertaken to resolve them.	• Corporate Social Responsibility • Climate Action and Energy Management • Water Management • Waste and Hazardous Materials Management • Diversity, Equity, and Inclusion • Human Rights	• CSR spends of INR 70.1 million • 16 Volunteering activities • More than 3000 volunteering engagement and 4000 manhours • Over 5000 beneficiaries reached • Scholarship beneficiaries for DISHA Phase III are 581 students
Communities	Online and in-person interactions including emails, phone calls, collaterals, printed materials, workshops, door-to-door outreach, and announcements	Continuous	To support management change, behavioural change initiatives, impact assessments, grievance redressal, mentoring, capacity building and governance-related discussions.		

Materiality Assessment

Approach and Methodology

(GRI 3-1)

Birlasoft conducted its materiality assessment in FY 2024-25 in alignment with the GRI Standards' principle of impact materiality and Sustainability Accounting Standards Board (SASB), which focuses on identifying topics that reflect the organization's most significant impacts on the economy, environment and society.

The assessment considered Birlasoft's actual and potential impacts arising from its operations and across its value chain, including impacts on key stakeholder groups such as employees, customers, suppliers and communities.

During FY 2025–26, the Company reviewed the existing set of material topics identified in the previous assessment. Based on this review, the existing set of material topics was validated as remaining relevant to the Company's operations and stakeholder expectations.

The materiality assessment process undertaken in the current year included the following steps:

STEP 1

Reviewing Existing ESG Topics

- Based on applicable frameworks, industry context, and internal policies

STEP 2

Peer Analysis

- Benchmarking material topics selected by peer group

STEP 3

Stakeholder Consultation

- To capture perspectives across key internal and external stakeholder groups by means of capacity building

STEP 4

Evaluation and Prioritisation

- Topics based on significance of impacts

STEP 5

Internal Validation

- To ensure alignment with organisational priorities and risk considerations

Topics were prioritized based on the severity and likelihood of impacts, considering their scale, scope and irremediability. The outcome of this process is a defined list of material topics that guide the Company's sustainability strategy, performance tracking and reporting.

Material Topics and Framework Alignment

(GRI 3-2)

The material topics identified by Birlasoft encompass key environmental, social and governance areas such as climate action, resource management, workforce-related aspects, data privacy, supply chain responsibility and business ethics.

The complete list of material topics, along with their mapping to GRI disclosures and UN Sustainable Development Goals (SDGs), reflect a balanced focus across environmental efficiency, workforce practices, digital responsibility and governance priorities relevant to the Company's operations.

Environment

- Climate Action and Energy Management
- Water Management
- Waste and Hazardous Material Management
- Responsible Supply Chain

Social

- Diversity, Equity, and Inclusion
- Customer Engagement and Satisfaction
- Talent Attraction & Retention
- Employee Health & Safety
- Corporate Social Responsibility (CSR)
- Human Rights
- MSME Procurement
- Employee Engagement & Development

Governance

- Business Governance, Ethics & Transparency
- Data Privacy & Cyber Security
- Regulatory Compliance
- Risk Management
- Innovation, Research & Development (R&D)

Mapping of Material Topics

(GRI 3-3)

Table 2: Material Topics and their Alignment with the UN SDGs and GRI Disclosures

Material Topic	Linkage to ERM Risk Event/Policy	Business Impact	Management Approach	UN SDGs Impacted and GRI Linkage
Climate Action and Energy Management	**Risk Event 8 #** Environmental, Social and Governance Risk	Climate change is increasing the frequency and severity of extreme weather events, which can disrupt operations, increase energy costs, and expose the organization to regulatory and transition risks. These impacts can affect business continuity and long-term resilience.	We are committed to reducing our carbon footprint through renewable energy adoption and energy efficiency measures, along with comprehensive GHG accounting across Scope 1, 2, and 3. Our net-zero emission ambition by 2040 drives innovation, strengthens climate resilience, and ensures alignment with evolving regulations.	GRI 302- Energy GRI 305- Emissions
Water Management	**Risk Event 8 #** Environmental, Social and Governance Risk	Water scarcity and stringent discharge regulations can disrupt operations and increase costs. Inefficient water use may also impact community relations and regulatory compliance.	We focus on optimizing water consumption through implementation of zero liquid discharge systems, diversification of water supply sources, reuse and recycling initiatives, and planned deployment of rainwater harvesting systems and atmospheric water generators. Water compliance with discharge standards is integrated into operations to ensure sustainable water management.	GRI 303- Water and Effluents
Waste and Hazardous Materials Management	**Risk Event 8 #** Environmental, Social and Governance Risk	Poor waste handling can lead to environmental damage, regulatory penalties, and increased operational costs. Hazardous materials pose health and legal risks if not managed responsibly.	We implement waste segregation, recycling, and safe disposal practices, with strict controls for hazardous materials. Continuous tracking and compliance ensure reduced environmental impact and improved circularity. We achieved ZWL certification for the Pune facility in FY 2025-26, with ongoing efforts to strengthen waste management across locations.	GRI 306-Waste
Responsible Supply Chain Environmental, Social and Governance Risk	**Risk Event 6 #** Extended Enterprise Risk	Supplier practices directly affect operational continuity, compliance risks, and brand reputation. Disruptions or unethical conduct within the supply chain may lead to financial and legal exposure.	We integrate ESG criteria into supplier selection and evaluation, conduct periodic assessments, and build supplier capacity through engagement. Responsible sourcing practices are embedded across procurement processes.	GRI 308- Supplier Environmental Assessment GRI 414- Supplier Social Assessment

Material Topic	Linkage to ERM Risk Event/Policy	Business Impact	Management Approach	UN SDGs Impacted and GRI Linkage
Diversity, Equity, and Inclusion	Global Diversity Equity and Inclusion (DE&I) Policy	Lack of diversity and inclusion can limit innovation, reduce employee morale, and expose the organization to reputational and legal risks.	We promote inclusive hiring, equal opportunity policies, and diversity tracking. Training and awareness programs support an equitable workplace culture and strengthen employee engagement.	5 GENDER EQUALITY, 8 DECENT WORK AND ECONOMIC GROWTH, 10 REDUCED INEQUALITIES GRI 405- Diversity and Equal Opportunity
Customer Engagement and Satisfaction	**Risk Event 9 #** Service Delivery related Risks	Customer trust and satisfaction directly influence revenue, retention, and brand value. Poor engagement or data misuse may result in loss of business and regulatory penalties.	We actively gather customer feedback, enhance service quality, and ensure robust data protection practices. Transparent communication and grievance mechanisms strengthen customer relationships.	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE, 12 RESPONSIBLE CONSUMPTION AND PRODUCTION GRI 418- Customer Privacy GRI 2-29- Stakeholder Engagement
Talent Attraction and Retention	**Risk Event 3** # Resourcing with reference to fulfilment, retention, succession, upskilling, development, and training	High attrition and talent gaps can impact productivity, increase hiring costs, and reduce organizational efficiency.	We offer competitive benefits, career development programs, and continuous learning opportunities to attract and retain talent, while monitoring engagement and retention metrics.	4 QUALITY EDUCATION, 5 GENDER EQUALITY, 8 DECENT WORK AND ECONOMIC GROWTH GRI 401- Employment GRI 404- Training and Education
Employee Health and Safety	**Risk Event 8 #** Environmental, Social and Governance Risk	Workplace incidents can result in injuries, operational disruptions, financial losses, and reputational damage.	We maintain strong occupational health and safety systems, conduct regular risk assessments and training, and monitor incidents to ensure a safe working environment.	3 GOOD HEALTH AND WELL-BEING, 8 DECENT WORK AND ECONOMIC GROWTH GRI 403- Occupational Health and Safety

Material Topic	Linkage to ERM Risk Event/Policy	Business Impact	Management Approach	UN SDGs Impacted and GRI Linkage
Corporate Social Responsibility	**Risk Event 7 #** Brand Positioning Risk	Ineffective community engagement may lead to reputational risks and reduced social license to operate. Strong CSR initiatives enhance stakeholder trust and long-term value.	We implement structured CSR programs aligned with community needs, track impact outcomes, and ensure transparency in execution and reporting.	1 NO POVERTY, 2 ZERO HUNGER, 3 GOOD HEALTH AND WELL-BEING, 4 QUALITY EDUCATION, 5 GENDER EQUALITY, 6 CLEAN WATER AND SANITATION, 8 DECENT WORK AND ECONOMIC GROWTH, 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE, 10 REDUCED INEQUALITIES, 11 SUSTAINABLE CITIES AND COMMUNITIES, 12 RESPONSIBLE CONSUMPTION AND PRODUCTION, 13 CLIMATE ACTION, 15 LIFE ON LAND, 17 PARTNERSHIPS FOR THE GOALS GRI 413- Local Communities GRI 203- Indirect Economic Impacts
Human Rights	Human Rights Policy	Human rights violations can lead to legal liabilities, supply chain disruptions, and significant reputational harm.	We uphold human rights through policies, due diligence across operations and supply chains, and accessible grievance and remediation mechanisms.	5 GENDER EQUALITY, 8 DECENT WORK AND ECONOMIC GROWTH, 10 REDUCED INEQUALITIES, 16 PEACE, JUSTICE AND STRONG INSTITUTIONS GRI 414-Supplier Social Assessment
MSME Procurement	Global Supplier Management Policy	Limited engagement with MSMEs may restrict inclusive economic growth, while over-reliance without controls may introduce quality and supply risks.	We promote MSME sourcing through inclusive procurement policies, fair practices, and capacity-building initiatives to strengthen supplier reliability.	8 DECENT WORK AND ECONOMIC GROWTH, 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE GRI 204- Procurement Practices GRI 414- Supplier Social Assessment

Material Topic	Linkage to ERM Risk Event/Policy	Business Impact	Management Approach	UN SDGs Impacted and GRI Linkage
Employee Engagement and Development	**Risk Event 3 #** Resourcing with reference to fulfilment, retention, succession, upskilling, development, and training	Low engagement and skill gaps can reduce productivity, innovation, and overall business performance.	We conduct engagement surveys, provide training and development programs, and create structured career growth pathways to enhance workforce capability.	GRI 404- Training and Education GRI 401- Employment
Business Governance, Ethics and Transparency	**Risk Event 5 #** Compliance Risk	Weak governance and ethical lapses can lead to regulatory penalties, and reputational damage.	We enforce a strong code of conduct, anti-corruption policies, and governance oversight, supported by audits and transparent disclosures.	GRI 205- Anti-Corruption GRI 2-9- Governance Structure GRI 2-23- Policy Commitments
Data Privacy and Cyber security	**Risk Event 2 #** Cyber & Information Security and Data Privacy Risks	Data breaches can lead to financial losses, regulatory penalties, and erosion of stakeholder trust.	We implement robust cybersecurity frameworks, conduct regular assessments, and ensure employee awareness while complying with data protection laws.	GRI 418- Customer Privacy GRI 2-25- Conflicts of Interest GRI 2-27- Compliance with laws and regulations
Regulatory Compliance	**Risk Event 5 #** Compliance Risk	Non-compliance can result in penalties, legal action, and operational disruptions.	We maintain compliance management systems, conduct audits, and ensure timely updates to policies and employee training.	GRI 2-27- Compliance with laws and regulations

Material Topic	Linkage to ERM Risk Event/Policy	Business Impact	Management Approach	UN SDGs Impacted and GRI Linkage
Risk Management	**Risk Event 6 #** Extended Enterprise Risk	Inadequate risk management can lead to unforeseen financial and operational impacts, affecting business continuity.	We integrate risk identification and mitigation within ERM frameworks, track key risk indicators, and ensure regular reporting to the Board through the risk management committee.	GRI 2-23- Policy Commitments GRI 201-2-Climate related risks
Innovation, Research and Development	**Risk Event 1 #** Strategic Risks pertaining to Business Concentration, Technology Disruption and Strategic Alliances & Partnerships, Regulations	Limited innovation can reduce competitiveness and hinder long-term growth.	We invest in R&D, encourage innovation culture, and align new developments with strategic business priorities to drive sustainable growth.	GRI 203- Indirect Economic Impacts GRI 201-Economic Performance

Materiality Map for Birlasoft

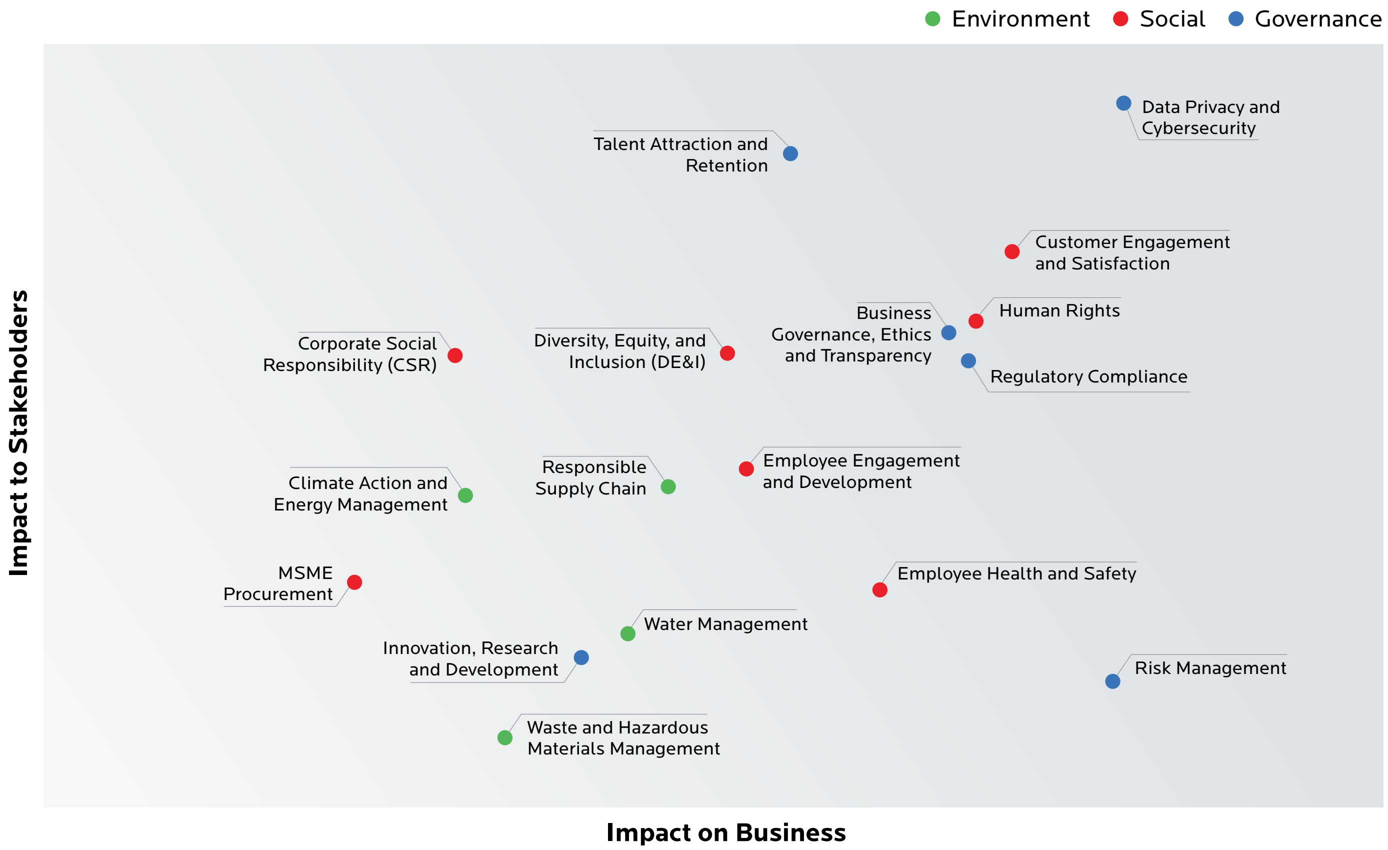


Figure 1: Materiality Map for Birlasoft

Risk Mapping with Material Topics

Birlasoft evaluates its material ESG topics in the context of associated risks and opportunities, recognizing their potential impact on business performance and long-term value creation.

As an organization operating in the IT sector, key areas such as data privacy, energy consumption, talent management and governance practices have direct and indirect financial implications. These may include regulatory exposure, operational efficiency, client retention, employee productivity and reputational considerations. Assessing the financial implications of material topics enables:

- Integration of ESG considerations into risk management processes
- Improved prioritization of initiatives
- More informed allocation of resources

This approach supports the Company's objective of maintaining operational resilience while addressing its environmental and social responsibilities.

Material Topic	Risk/Opportunity	Financial Implication
Climate Action & Energy Management	Risk and Opportunity	**Risk:** Rising energy costs, or emissions disclosure pressure. **Opportunity:** Cost savings from efficiency, green brand value.
Water Management	Risk	Business continuity risks in water-stressed regions (e.g., data centres); reputational risk; minimal direct cost in IT.

Material Topic	Risk/Opportunity	Financial Implication
Waste & Hazardous Materials Management	Risk	Improper e-waste disposal can lead to legal fines or reputational damage; growing costs for e-waste compliance.
Responsible Supply Chain	Risk and Opportunity	**Risk:** Increased costs and revenue loss due to supplier disruptions or ESG non-compliance. **Opportunity:** Cost savings and improved resilience through responsible sourcing and stronger supplier relationships.
Diversity, Equity, and Inclusion (DEI)	Risk and Opportunity	**Risk:** Lack of diversity can hurt innovation and employer brand. **Opportunity:** Strong DEI can improve talent attraction and retention.
Customer Engagement and Satisfaction	Risk and Opportunity	**Risk:** Loss of revenue and reputation if client expectations are unmet. **Opportunity:** Higher retention and lifetime value with strong engagement.
Talent Attraction & Retention	Risk and Opportunity	**Risk:** High attrition leads to increased hiring/training costs. **Opportunity:** Reduced workforce costs and improved project continuity through employee retention.
Employee Health & Safety	Risk and Opportunity	**Risk:** Increased absenteeism, healthcare, and compliance-related costs. **Opportunity:** Higher productivity and lower absenteeism through improved employee well-being.
Corporate Social Responsibility (CSR)	Opportunity	Enhances brand equity and social license to operate; tax benefits in India under Section 135 (Companies Act); limited cost if well-targeted.
Human Rights	Risk	Violations in own or supplier practices may result in reputational/legal exposure; investor scrutiny increasing.
MSME Procurement	Opportunity	Can help meet government/localization mandates, improve supply chain agility, and lower procurement costs in some cases.
Employee Engagement & Development	Opportunity	Higher engagement leads to better productivity and innovation; may reduce attrition-related financial burden.
Business Governance, Ethics & Transparency	Risk and Opportunity	**Risk:** Regulatory penalties, legal costs, and reputational losses from weak governance. **Opportunity:** Greater investor confidence and improved access to capital through strong governance.
Data Privacy & Cyber security	Risk and Opportunity	**Risk:** Regulatory fines, business disruption, and costs arising from cyber incidents or data breaches. **Opportunity:** Reduced security-related losses and enhanced client trust, supporting business growth.
Regulatory Compliance	Risk	Non-compliance can lead to heavy penalties, especially under data, ESG, or labour regulations.
Risk Management	Opportunity	Strengthens operational resilience, reduces insurance premiums, and prepares for ESG-linked regulations.
Innovation, Research & Development	Opportunity	Drives competitive advantage, improved service offerings, and long-term revenue growth through differentiated capabilities.

In the previous year, Birlasoft endorsed and supported the United Nations Global Compact (UNGC) and aligned its material topics with the UNGC's Ten Principles, reinforcing its commitment to globally recognised sustainability frameworks. Building on this foundation, in FY 2025–26 the Company has further strengthened its commitment by advancing towards the UNGC Communication on Progress (CoP), promoting transparency and accountability in the disclosure of its ESG performance.

	UNGC Principles	Material Topics
Human Rights	**Principle 1:** Businesses should support and respect the protection of internationally proclaimed human rights.	• Diversity, Equity, and Inclusion (DEI). • Employee Health and Safety. • Corporate Social Responsibility (CSR). • Human Rights.
	Principle 2: Make sure that they are not complicit in human rights abuses.	
Labor	**Principle 3:** Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	• Diversity, Equity, and Inclusion (DE&I). • Employee Health and Safety. • Corporate Social Responsibility (CSR). • Human Rights. • Employee Engagement and Development. • Talent Attraction and Retention. • MSME Procurement.
	Principle 4: The elimination of all forms of forced and compulsory labour.	
	Principle 5: The effective abolition of child labour.	
	Principle 6: The elimination of discrimination in respect of employment and occupation.	
Environment	**Principle 7:** Businesses should support a precautionary approach to environmental challenges.	• Climate Action and Energy Management. • Water Management. • Waste and Hazardous Materials. • Management. • Responsible Supply Chain. • Innovation, Research and Development (R&D).
	Principle 8: Undertake initiatives to promote greater environmental responsibility.	
	Principle 9: Encourage the development and diffusion of environmentally friendly technologies.	
Anti-Corruption	**Principle 10:** Businesses should work against corruption in all its forms, including extortion and bribery.	• Business Governance, Ethics and Transparency • Regulatory Compliance • Risk Management • Customer Engagement and Satisfaction • Data Privacy and Cyber Security

Review and Continuity

The Company acknowledges that material ESG topics may evolve over time due to changes in the regulatory environment, stakeholder expectations and business operations. While the material topics remained unchanged during FY 2025–26, Birlasoft will continue to periodically review its materiality assessment and plans to undergo a Double Materiality assessment in the future.

Material Issues and Materiality Metrics for Enterprise Value Creation

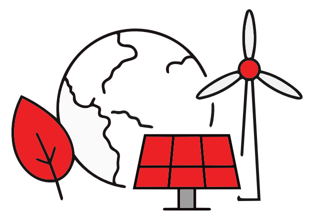
Management of Material Issues

Birlasoft's impact materiality assessment identified a range of relevant topics, as reflected in the materiality matrix shared earlier in this report. From this broader set, we have prioritised the most critical governance, environmental, and social issues that are central to our business performance and long-term value creation.

This prioritisation is informed by a structured evaluation of internal business risks alongside external environmental and societal considerations. It enables us to focus on areas that matter most to both our stakeholders and the organization.

By embedding these material issues into our strategic planning, risk management framework, and sustainability initiatives, we ensure a consistent and focused approach to delivering responsible and sustainable growth. In FY 2024–25, we identified three key material issues that are particularly significant to Birlasoft and its stakeholders, and these continue to guide our ESG priorities and actions.

To strengthen management accountability, ESG and sustainability-related performance metrics linked to these material issues are incorporated into the annual performance assessment and variable pay framework for the relevant business leaders. Performance against defined sustainability objectives and targets is evaluated annually as part of the remuneration process, reinforcing leadership commitment to the Company's long-term value creation and sustainability goals.



Climate Action and Energy Management

Data Privacy and Cybersecurity

Talent Attraction and Retention

Material Issue 1: Climate Action and Energy Management

Business Case

Growing regulatory expectations, climate risks, and stakeholder demand for transparency require organizations to actively manage emissions, energy consumption, and environmental impact. Efficient energy use and decarbonisation support long-term cost optimization and resilience.

Business Impact

Risk and Opportunity: Exposure to climate-related risks, energy price volatility, and regulatory compliance requirements. Opportunity to enhance operational efficiency, reduce emissions, and strengthen market positioning.

Business Strategies

We adopt a structured and forward-looking approach to climate and energy management:

- **Decarbonization roadmap:** Science-based targets aligned with Net Zero ambitions
- **Energy efficiency:** Continuous optimization of operational energy consumption
- **Renewable energy adoption:** Increasing share of renewable electricity across locations
- **Climate risk assessment:** 100% operational sites assessed for climate risks
- **Sustainable operations:** Waste Circularity, water stewardship, and resource efficiency initiatives

Materiality Metrics:

Target/Metric	Target Year	Progress (FY 2025-26)
To achieve Net-Zero emissions	2040	Achieved SBTi validation for near-term and long-term emissions reduction targets
To reduce the scope 1 & 2 emissions by 10% compared to FY 2024-25	FY 2025-26	1. Scope 1 emissions reduced by 4% compared to FY 2024-25 2. Scope 2 emissions reduced by 14% compared to FY 2024-25 3. Scope 1 & 2 emissions reduced by 13% compared to FY 2024-25
Increase Renewable Electricity share to 10% of Total Electricity consumption	FY 2025-26	Renewable electricity percentage in the total electricity mix at 15%
Increase Renewable Electricity share to 42% of Total Electricity consumption	FY 2029-30	Achieved 100% renewable electricity utilization at the Pune campus in FY 2025-26

Target/Metric Linked to Executive Compensation:

ESG-linked KPIs are embedded within the performance objectives of senior leadership, including the CEO, CHRO and CFO, with a portion of variable pay linked to the achievement of climate goals.

- Achievement of annual Scope 1 & Scope 2 GHG emission reduction targets (7% YoY reduction against FY 2024-25 baseline)
- Progress toward the Company's Net Zero 2040 roadmap
- Energy efficiency and resource optimization initiatives across operations
- Waste diversion and circular economy performance, including Zero Waste to Landfill
- Water stewardship performance, including maintenance of Zero Liquid Discharge

A portion of executive variable compensation is linked to successful delivery of climate and resource management objectives, measured through emissions reduction performance, decarbonization initiatives, energy efficiency improvements, and environmental stewardship outcomes.

Linkage with SDGs

7 AFFORDABLE AND CLEAN ENERGY
13 CLIMATE ACTION
12 RESPONSIBLE CONSUMPTION AND PRODUCTION

Material Issue 2: Data Privacy and Cyber Security

Business Case

With increasing digitalization and reliance on data-driven technologies, safeguarding information assets and maintaining customer trust are critical. Regulatory requirements and cyber risks continue to evolve, requiring robust governance.

Business Impact

Risk and Opportunity: Cyber threats, data breaches, and regulatory non-compliance may lead to financial loss, reputational damage, and operational disruption. Strong data privacy and cybersecurity practices present opportunities to enhance customer trust, strengthen brand reputation, improve operational resilience, enable secure digital innovation, and create a competitive advantage in increasingly data-driven markets.

Business Strategies

We maintain a strong and resilient cybersecurity and data privacy framework:

- **Certified systems:** ISO 27001 and ISO 27701 certifications
- **Data protection governance:** Robust policies and compliance mechanisms
- **Cybersecurity infrastructure:** Continuous monitoring and threat management
- **Employee awareness:** Mandatory training on cyber hygiene and privacy
- **Zero incident focus:** Strong preventive and response mechanisms

Materiality Metrics:

Target/Metric	Target Year	Progress (FY 2025-26)
Maintain information security and data privacy measures to maintain a breach-free environment across all organizational systems	FY 2025-26	Achieved successful recertification of ISO 27001:2022 (ISMS) and ISO 27701:2019 (PIMS) Successfully completed the SOC 2 Type II attestation for the Birlasoft entity Successfully achieved a NIST CSF maturity rating of 4.07/5 upon completion of the assessment

Target/Metric Linked to Executive Compensation:

Leadership performance is linked to maintaining robust data privacy and cybersecurity practices, with ESG-linked KPIs integrated into executive compensation. Key focus areas include:

- Zero data privacy breaches and cybersecurity incidents
- Maintenance of ISO 27001 and ISO 27701 certifications

Linkage with SDGs

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Material Issue 3: Talent Attraction and Retention

Business Case

In a competitive talent market, attracting, developing, and retaining skilled employees is essential for innovation, growth, and organizational sustainability.

Business Impact

Risk and Opportunity

Talent attrition, skill gaps, and evolving workforce expectations may impact business continuity. Strong talent practices enhance productivity, engagement, and employer branding.

Business Strategies

We foster a people-centric and inclusive workplace:

- Learning and development: Continuous upskilling and reskilling programs
- Employee engagement: Strong focus on well-being and feedback mechanisms
- Diversity and inclusion: Gender diversity and inclusive culture initiatives
- Career development: Structured pathways and leadership development programs
- Employer brand: Strengthening global presence and talent value proposition.

Materiality Metrics:

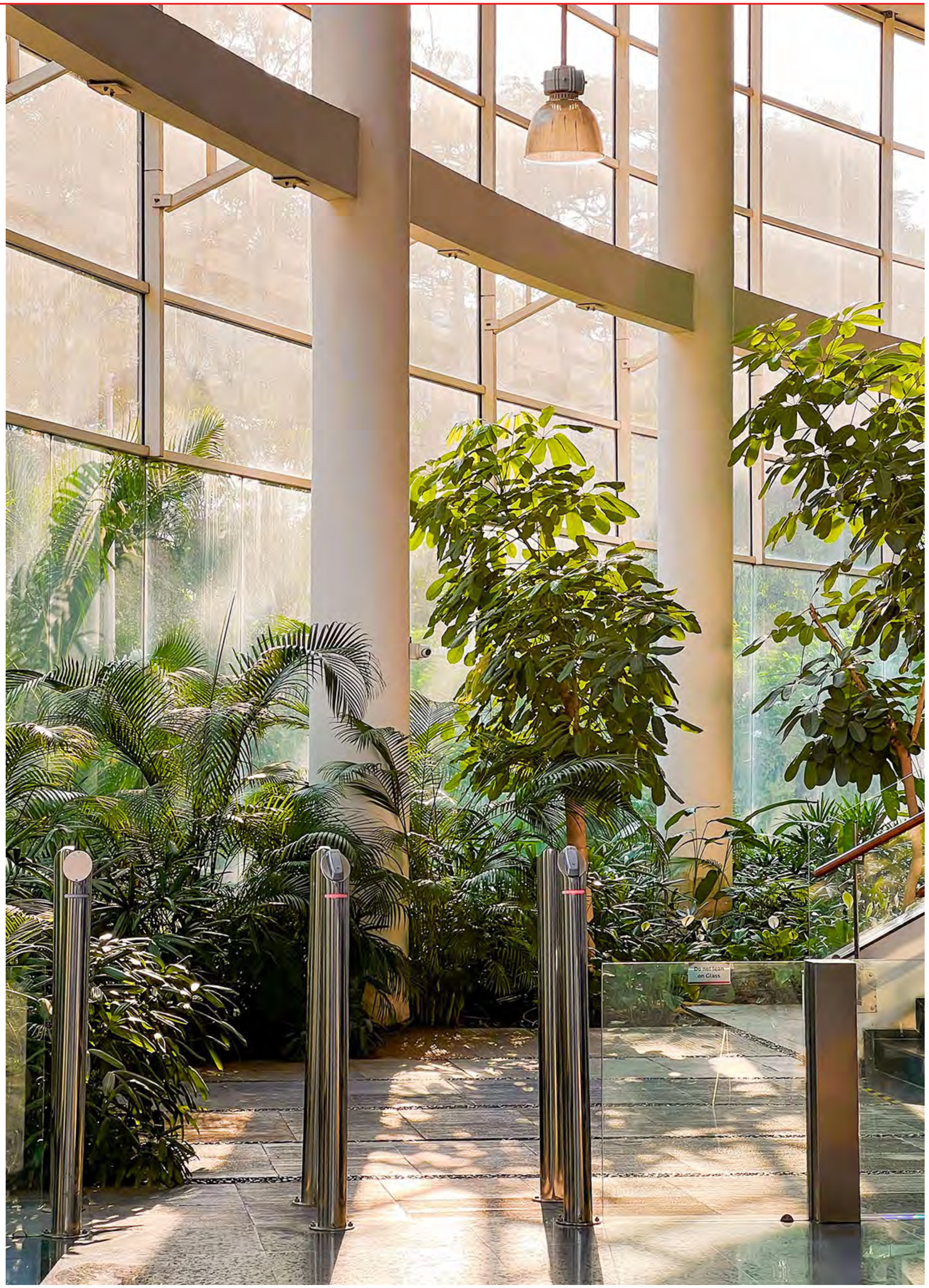
Target/Metric	Target Year	Progress (FY 2025-26)
Increase overall gender diversity to 30%	FY 2025-26	Gender diversity improved from 24% to 25.4% in FY 2025-26
100% employees to be sensitized and trained on overcoming unconscious bias in the workplace by FY 2025-26.	FY 2025-26	82% Employees completed Building an Inclusive Workplace training
Nurture long-term and high potential employees (HiPO), including gender diversity to get them ready for elevated roles or senior management roles.	FY 2025-26	95% of the workforce participated in unique training programs in FY 2025-26
Maintain ≥90% unique penetration annually (number of unique employees who engage with a program or initiative annually).	FY 2025-26	95% of persons in respective category covered by the awareness programmes (unique penetration)
Foster a future-ready workforce by driving role- and skill-based upskilling initiatives aligned with the organization's current and evolving capability development roadmap.	FY 2025-26	3923 skill upgradation & 6 mandatory trainings conducted

Target/Metric Linked to Executive Compensation:

People-related ESG KPIs are incorporated into the performance metrics of senior leadership, particularly the CHRO and CFO, with incentives linked to:

- Improvements in diversity, including gender representation across levels
- Employee learning, upskilling, and training coverage
- Enhancing employee well-being, engagement, and retention metrics

Linkage with SDGs



Governance

(GRI 3-3)

Leading with Integrity, Building Trust and Creating Value

Birlasoft is committed to upholding the highest standards of corporate governance, recognizing its vital role in leading with integrity and navigating change. The Company's strong governance framework, built on transparency and accountability, serves as a cornerstone for stakeholder trust and sustainable long-term value creation. By integrating Environmental, Social, and Governance (ESG) principles into its business strategy, Birlasoft proactively addresses emerging risks and opportunities. This approach reinforces ethical conduct, enhances transparency, and ensures fair and timely disclosures, enabling the Company to consistently create sustainable value for all stakeholders.

Key Governance Material Topics and Alignment with UN SDGs

- Business Governance, Ethics and Transparency
- Data Privacy and Cyber Security
- Regulatory Compliance
- Risk Management
- Innovation, Research & Development (R&D)

Key Performance Indicators

Goals	Performance in FY 2025-26
Ethical Conduct	
Maintain awareness and adherence to ethical standards among employees, partners, and stakeholders globally.	**94%** participation from employees across the organization in the COBEC training
Maintain the highest standards of ethics and integrity.	**Zero** cases of bribery, corruption, conflicts of interest and anti-competitive behaviors
Risk and Compliance	
Maintain information security and data privacy measures.	• ISO 27001:2022 (ISMS) and ISO 27701:2019 (PIMS) • SOC 2 Type II attestation • NIST CSF Maturity Assessment
Use information governance to effectively manage data privacy and security-related risks.	**Zero** Data breaches reported
Supply Chain Governance	
Maintain 100% acknowledgement from suppliers on Birlasoft Supplier Code of Conduct.	**100%** acknowledgement with Supplier Code of Conduct
Customer Satisfaction and Engagement	
Maintain VOC ≥4 (on a scale of 1–5) at project level.	VOC score of **4.50**

Corporate Governance

Overview of the Board

(GRI 2-9 (a), 2-11)

Birlasoft follows a **one-tier Board structure,** with the Board of Directors providing overarching oversight of the Company's governance framework, business strategy, and stakeholder engagement practices. The Board plays a central role in ensuring transparency, accountability, and ethical conduct across all aspects of the organization's operations. The Company's Board is chaired by a Non-Executive Director, ensuring an appropriate balance between oversight and management, and promoting strong independent governance practices. This structure aligns with best practices in corporate governance by enabling objective supervision of executive management and supporting effective decision-making at the highest level. In addition, the Board is supported by various committees and governance mechanisms to enhance focused oversight, strengthen accountability, and ensure alignment with regulatory requirements and evolving stakeholder expectations.

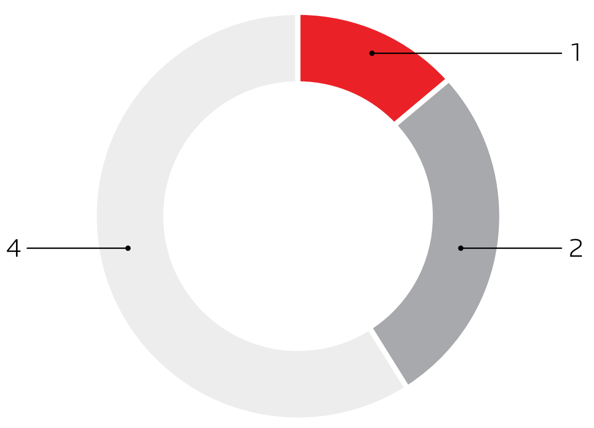
Board Composition and Diversity

(GRI 2-9 (c), 415-1)

The Company's Board of Directors comprises a diverse group of professionals with extensive expertise in areas such as risk management, IT operations, ESG, and industry knowledge, among other competencies. As on March 31, 2026, the Company has seven Directors (of which three are Women Directors), four are Independent Directors (i.e. 57.14% of the total Board strength), two are Non-Executive Directors and one is an Executive Director. The composition of the Board is in conformity with Regulation 17(1) of the SEBI (LODR) Regulations, 2015, and ensures that Independent Directors constitute a majority of the Board. The Company is also guided by its Board Diversity Policy which promotes a diverse mix of skills, experience, expertise, gender, age, and backgrounds to support effective Board oversight and decision-making.

Board Type: One-Tier

Board Composition FY 2025-26



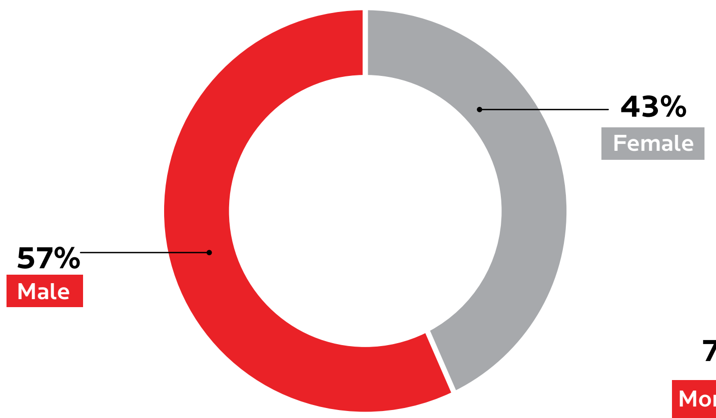
Executive Director

Non-Executive Directors

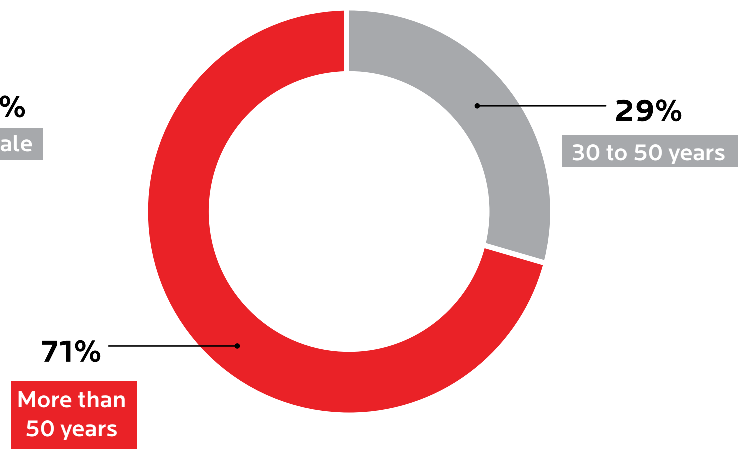
Non-Executive IndependentDirectors

Board Diversity

Board Gender Diversity for FY 2025-26



Board Diversity by Age for FY 2025-26



Board of Directors

The Board of Directors provides effective oversight of Birlasoft's governance framework, practices, and processes, fostering transparency in business operations and stakeholder engagement. The Board is responsible for reviewing and approving corporate strategy, annual budgets, and key business objectives, while also monitoring their implementation. It oversees the integrity of financial reporting systems, ensures sound risk management practices, and governs the appointment, performance evaluation, and remuneration of key executives. The brief profiles of the Board of Directors are provided in our Annual Report FY 2025-26 and are also available on our website.

Leadership: Our Board of Directors

Amita Birla
- Chairman of Birlasoft
- Co-Chairman of CKA Birla Group

CK Birla
- Non-Executive Director of Birlasoft
- Chairman of the CKA Birla Group

Angan Guha
- Chief Executive Officer & Managing Director of Birlasoft

Ananth Sankaranarayanan
- Non-Executive, Independent Director

Satyavati Berera
- Non-Executive, Independent Director

Nidhi Killawala
- Non-Executive, Independent Director

Manish Choksi
- Non-Executive, Independent Director

Board Skills Matrix

(GRI 2-17)

Birlasoft's Board is structured to bring together a diverse mix of skills, competencies, and experience, enabling well-rounded perspectives in strategic decision-making and effective governance oversight. This balanced composition supports alignment with evolving business and sustainability priorities. The Board includes expertise across key areas such as:

In alignment with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board identifies specific skills, expertise, and competencies of its Directors.

The Board's composition is periodically assessed to ensure an appropriate balance of skills, knowledge, and experience, enabling the identification of required capabilities for Board roles. The Board also reflects a balanced mix of sector expertise, showcasing its ability to drive strategic and operational excellence.

Table 3: Key Board Skills / Sector Expertise

Director	Legal/ Finance/ Accountancy	IT Business Operations	Human Resources & Stakeholder Engagement	Sales & Delivery	Risk Management	Knowledge of the Industry	Leadership	Board Service & Governance	Environmental, Social and Governance (ESG)
Amita Birla	✓	✓	✓	✓	✓	✓	✓	✓	✓
CK Birla	✓	✓	✓		✓	✓	✓	✓	✓
Ananth Sankaranarayanan	✓				✓	✓	✓	✓	✓
Satyavati Berera	✓	✓	✓		✓	✓	✓	✓	✓
Nidhi Killawala	✓		✓		✓	✓	✓	✓	✓
Manish Choksi	✓	✓			✓		✓	✓	✓
Angan Guha	✓	✓	✓	✓	✓	✓	✓	✓	✓

Collectively, the Board's diverse industry experience and perspectives support effective governance oversight, facilitate the adoption of industry best practices, and contribute to sustainable business growth and stakeholder value creation.

Board Familiarization

Birlasoft has established a structured orientation and familiarization programme for its Independent Directors that covers key areas such as:

- **Roles and Responsibilities:** Briefing on their role, responsibilities, duties, and obligations as a member of the Board.
- **Business Overview:** Nature of business and business model of the Company, Company's strategic and operating plans.
- **Governance and Compliance:** Matters relating to Corporate Governance, Policies of the Company, Risk Management, Compliance Programs, Internal Audit, ESG/ Sustainability measures, etc.

During the year, Board members were provided with comprehensive insights into the Company through presentations. At every Board meeting, a detailed presentation is made which includes information on projects, market share, financial parameters, working capital management, fund flows, change in senior management, major litigations, compliances, changing global scenarios etc. Efforts are also taken to acquaint and train the Board members about risk assessment, mitigation plans and the emerging trends in the industry.

Birlasoft has also established a structured Familiarisation Policy for Board Directors to enable effective participation in Board deliberations and strengthen oversight of the Company's business, governance, risk management, sustainability, and compliance priorities. The Board members have had various discussions with functional and business leaders. This facilitated knowledge sharing about each function, understanding of the Company's history, culture and business, key opportunities and risks, strategies to mitigate these risks and changes in the regulatory landscape. Further details of the familiarization programs are available on the Company's website.

Capacity Building of the Board

Birlasoft conducts regular awareness and capacity-building programmes for its Board of Directors to strengthen their knowledge, skills, and ability to effectively oversee evolving business and sustainability priorities. During the reporting year, several Board meetings were conducted on topics such as **Company's business growth strategy and long-term trajectory, sustainability roadmap and journey and review both financial and non-financial performance.** Additionally, an ESG-focused session was organized to enhance awareness on evolving **sustainability trends, regulatory developments, renewable energy implementation and progress against ESG goals and targets.** During the reporting period, 100% of Board members participated in such capacity-building initiatives, reinforcing the Board's collective ability to address emerging risks and opportunities.

Board Effectiveness Review

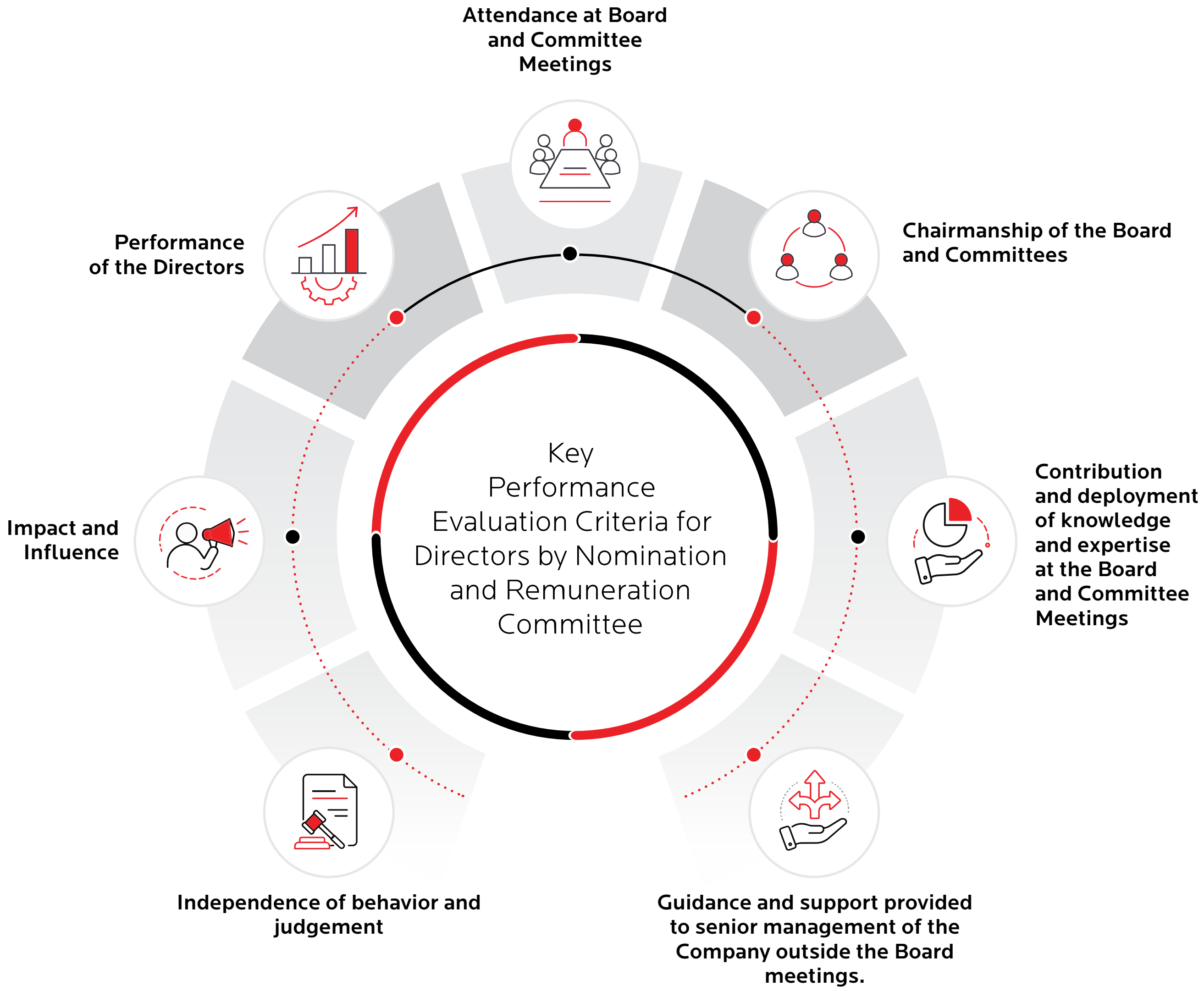
(GRI 2-10, 2-18)

Birlasoft has established a structured framework to assess the effectiveness of its Board of Directors, ensuring an appropriate mix of skills, experience, and competencies required for effective governance. The Nomination and Remuneration Committee (NRC) plays a critical role in this process by evaluating the qualifications, independence, and overall contributions of Directors on an annual basis.

The Company conducts a formal evaluation of the performance of individual Directors, the Board as a whole, and its committees. This evaluation is carried out annually, either at the end of the financial year or at the beginning of the subsequent year, in accordance with the requirements of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The evaluation process is conducted through an internal framework, with Independent Directors undertaking an objective and independent review to ensure an impartial assessment of Board performance.

The assessment is based on structured questionnaires and predefined criteria, which include participation in meetings, strategic contribution, independence of judgement, and effectiveness in governance oversight. The NRC has identified following key evaluation parameters to enable a comprehensive and consistent assessment of Directors and the Board.



As part of this process, Independent Directors carry out a separate review of:

01 Evaluation of the performance of Non-Independent Directors and the overall effectiveness of the Board

02 Assessment of the Chairman's performance, incorporating feedback from both Executive and Non-Executive Directors

03 Review of the adequacy, quality, and timeliness of information shared by management to enable the Board to effectively discharge its responsibilities

The evaluation is conducted through structured questionnaires completed by Directors and Committee members, covering key parameters such as governance practices, strategic contribution, independence of judgement, and overall effectiveness. The results are reviewed to identify areas for improvement and strengthen the effectiveness of the Board and its Committees, supporting continuous enhancement of governance practices.

Remuneration of the Board

(GRI 2-19, 2-20 and 2-21)

Birlasoft's Nomination and Remuneration Policy provides a structured framework for determining the qualifications, independence and attributes of Directors, as well as matters related to their appointment, remuneration, performance evaluation, and removal. The policy also extends to Key Managerial Personnel (KMP) and Senior Management Personnel (SMP), ensuring alignment with the Company's governance standards, regulatory requirements, and strategic objectives.

The Nomination and Remuneration Committee (NRC) oversees a transparent and structured process for identifying and recommending Board candidates, considering the Company's strategic priorities, regulatory requirements, stakeholder expectations, and the need for diversity in gender, skills, and perspectives. The NRC is also responsible for recommending the remuneration of SMP (including the CEO, CFO, CHRO, and COO), and KMP, with final approval provided by the Board of Directors. For the broader employee base, Birlasoft follows structured compensation frameworks based on roles, responsibilities, and organizational levels. These frameworks are overseen by the Chief Human Resources Officer (CHRO) to ensure consistency, fairness, and alignment with market practices.

In determining remuneration, the Company benchmarks compensation against external market data and practices obtained from independent compensation advisory sources to ensure competitiveness and fairness. However, final remuneration decisions are made within the Company's governance framework by the NRC and the Human Resources function, without direct involvement of external consultants in decision-making. The remuneration of the CEO & MD is approved by the Company's shareholders, in accordance with the provisions of the Companies Act, 2013.

Further details on the remuneration of directors are provided on the page numbers 88 and 89 of the Annual Report FY 2025-26.

While the overall reporting scope is consolidated, the details for previous years presented below are provided on a standalone basis due to the unavailability of consolidated data.

Ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual).

FY 2023-24	FY 2024-25	FY 2025-26 (Standalone)	FY 2025-26 (Consolidated)
17.55	17.65	25.65	63.13*

* Consolidated data for previous reporting periods is not available, as consolidation has been undertaken for the first time in the current year.

Ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual).

FY 2023-24	FY 2024-25	FY 2025-26
1.65	N/A**	N/A**

** For FY 2024–25 and FY 2025–26, the highest-paid individual differed from the respective previous reporting years (FY 2023–24 and FY 2024–25). As a result, the ratio of the percentage increase in annual total compensation for the highest-paid individual to the median percentage increase for all other employees cannot be meaningfully calculated and is therefore not applicable for these reporting periods.

Target/ Metric Linked to Executive Compensation

At Birlasoft, ESG metrics are integrated into the performance evaluation and compensation frameworks for employees, management, and senior leadership, particularly for key executives including the CEO, CHRO, and CFO. Additionally, Key Result Areas (KRAs) are designed to indirectly cascade across functions, influencing annual performance reviews, bonuses, monetary incentives, and recognition programs. This approach reinforces accountability and alignment with the Company's ESG priorities, as provided below:

Key Result Areas (KRAs)

- Strengthen ESG Compliance & Governance.
- Driving ESG integration into business operation.
- Integrate ESG risks in the ERM. Track, monitor, and ensure control governance on ESG risks.

Board Committees

(GRI 2-9 (b))

Board Committees play a vital role in establishing strong corporate governance by facilitating focused oversight and informed decision-making across critical areas. The Company has constituted **five Board Committees,** each with clearly defined mandates and comprising Directors with relevant expertise to address complex and specialised matters effectively. These Committees support the Board in discharging its responsibilities by reviewing and providing recommendations on key areas such as audit and financial reporting, risk management, nomination and remuneration, stakeholder engagement, and corporate social responsibility. By functioning under structured charters and holding regular meetings, the Committees promote transparency, accountability, and regulatory compliance, thereby reinforcing the overall governance framework of the Company. The illustration below provides an overview of the Company's Board Committee structure.

Audit Committee	Chairperson: **Satyavati Berera**
Nomination and Remuneration Committee	Chairman: **Ananth Sankaranarayanan**
Stakeholders Relationship Committee	Chairman: **CK Birla**
Risk Management Committee	Chairman: **Manish Choksi**
Corporate Social Responsibility (CSR) Committee	Chairman: **Amita Birla**

Audit Committee

The Audit Committee is responsible for overseeing financial integrity, ensuring sound accounting practices, and maintaining transparency in financial reporting. Its terms of reference are defined in accordance with Regulation 18(3) read with Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and Section 177 of the Act, as amended from time to time. The Committee provides oversight on financial disclosures, internal controls, audit processes, and regulatory compliance, thereby supporting the effectiveness of the Company's financial governance framework. Further details on its roles and responsibilities are available on page numbers 82-84 of the Annual Report FY 2025–26.

Nomination and Remuneration Committee (NRC)

The Nomination and Remuneration Committee is responsible for formulating criteria for determining the qualifications, positive attributes, and independence of Directors. The role and objectives of the Committee, as provided under Regulation 19(4) read with Schedule II of the SEBI (LODR) Regulations, 2015, Section 178 of the Act, as amended from time to time. It also recommends to the Board a comprehensive remuneration policy covering Directors, KMP and SMP. Through this framework, the Committee ensures that the Company attracts, develops, and retains talent while maintaining transparency, fairness, and alignment with organisational objectives and regulatory requirements. Additional details are available on page number 84 of the Annual Report FY 2025–26.

Stakeholders Relationship Committee

The Stakeholders Relationship Committee ensures effective engagement with shareholders and addresses their concerns in a timely and transparent manner. The role and objectives of the Committee as provided under Regulation 20(4) read with Schedule II of the SEBI (LODR) Regulations, 2015, Section 178 of the Act, as amended from time to time. Its responsibilities include resolving investor grievances, overseeing mechanisms for the efficient exercise of voting rights, and monitoring the service standards of the Registrar and Transfer Agent. The Committee also oversees initiatives to minimise unclaimed dividends and ensure timely communication of dividends, annual reports, and statutory notices, thereby enhancing investor relations and shareholder satisfaction. Further details are provided on page number 85 of the Annual Report FY 2025–26.

Risk Management Committee (RMC)

The Risk Management Committee is entrusted with the formulation and oversight of the Company's comprehensive Enterprise Risk Management Policy. This policy covers the identification of both internal and external risks, the development and implementation of mitigation strategies, and the establishment of a comprehensive Business Continuity Plan. The role and objectives of the Committee as provided under Regulation 21 read with Schedule II of the SEBI (LODR) Regulations, 2015, as amended from time to time. It ensures that appropriate systems and processes are in place to effectively monitor, assess, and manage risks across all business functions.

The Committee periodically reviews the risk management framework to ensure its continued relevance and responsiveness to evolving industry dynamics and business complexities. It also oversees the implementation of risk mitigation measures and regularly apprises the Board of Directors on key developments, findings, and decisions related to risk management. In addition, the Committee reviews matters relating to the appointment, removal, and remuneration of the Chief Risk Officer, where applicable, further reinforcing the Company's commitment to a proactive and strong risk governance framework. Detailed roles and responsibilities of the Committee are provided on page numbers 85 and 86 of the Annual Report FY 2025–26.

Corporate Social Responsibility (CSR) Committee

The Board has constituted a CSR Committee to oversee the discharge of CSR obligations of the Company, in terms of Section 135 of the Companies Act, 2013 and the relevant rules. Its key responsibilities include formulation and recommendation of Corporate Social Responsibility Policy to the Board, developing an annual action plan, identifying and approving CSR initiatives, recommending budget allocations, and overseeing effective implementation. The Committee also monitors CSR activities to ensure alignment with statutory requirements and the Company's social impact objectives. Further details are provided on page number 86 of the Annual Report FY 2025-26.

ESG Committee

(GRI 2-12, 2-13, 2-14)

At Birlasoft, sustainability is embedded within the Company's strategic and operational framework. To ensure focused oversight and effective integration of Environmental, Social, and Governance (ESG) considerations, the Company has established a dedicated **ESG Committee** and developed an Environment Social Governance (ESG) Policy. This policy applies to all the facilities and locations owned by Birlasoft and all our internal and external stakeholders associated with our business verticals. The policy is approved by the Board and guides the Company's approach to responsible business practices, covering areas such as environmental management, ethical conduct, employee well-being, and stakeholder engagement, while also helping to address ESG-related risks and opportunities. Although not a statutory committee, it plays a central role in driving the Company's sustainability agenda and aligning ESG initiatives with business objectives, stakeholder expectations, and global standards.

The ESG Committee works closely with the **Risk Management Committee (RMC)** which reports to the Board of Directors, which retains overall accountability for ESG-related risks and opportunities. Within the broader risk management framework, the RMC oversees ESG risks alongside other business and operational risks, while the ESG Committee evaluates ESG risks across the organization and develops a strategic roadmap aligned with the Company's objectives.
The ESG Committee also monitors the integration of sustainability considerations into business strategy and provides periodic recommendations to the Board. This approach is supported by a structured ESG framework with clearly defined targets and progress milestones.

To support execution, the ESG Taskforce facilitates stakeholder engagement and gathers feedback on key ESG themes, enabling their integration into policies, initiatives, and strategic planning. ESG performance is tracked through defined key performance indicators (KPIs), with corrective actions implemented as required.

The RMC provides regular updates to the Board, enabling ongoing review of ESG performance, risks, and opportunities. The Board assesses the effectiveness of these processes through structured reviews conducted at least annually, or more frequently as needed, ensuring that risk management and stakeholder engagement mechanisms remain responsive and aligned with the Company's sustainability priorities.

Roles and Responsibilities of the ESG Committee Committee

ESG Strategy Integration and Sustainable Compliance Oversight	Stakeholder Alignment and Best Practices	Disclosure and Reporting Transparency	Climate Risk and Decarbonization Oversight
Reviewing the integration of ESG factors into the Company's strategy, while overseeing alignment with sustainability frameworks, regulatory requirements, and internal governance processes.	**Ensuring alignment with stakeholder expectations** and industry best practices.	**Driving transparent ESG** disclosures, including statutory and voluntary reporting.	Overseeing **climate-related risk assessments, decarbonization initiatives,** emissions reduction strategies, and progress against climate commitments.

Strategic ESG Oversight and Implementation

The ESG Committee develops and guides a comprehensive ESG strategy that supports decision-making, risk assessment, and goal setting across the organization. Key focus areas include:

Resource Efficiency and Environmental Impact Reduction	ESG Performance Monitoring and Corrective Action	Enhanced Sustainability Disclosure and Trust	Value Chain ESG Capacity Building
Implementing policies to reduce resource consumption and environmental impact (energy, water, waste, and emissions) to enhance operational performance.	**Monitoring** ESG performance indicators and ensuring timely corrective actions.	**Strengthening** sustainability disclosures to enhance transparency and stakeholder trust.	**Strengthening** supplier engagement and capacity-building initiatives to align value chain partners with the Company's ESG objectives and responsible business practices.

The Committee meets annually, or more frequently as required, to review ESG strategies, assess progress against defined milestones, and guide risk management efforts related to environmental, social and governance issues. Through this structured and proactive approach, the ESG Committee ensures that sustainability considerations remain integrated into business operations and long-term value creation.

The ESG Committee also oversees the preparation and integrity of the Company's sustainability disclosures, ensuring alignment with global standards and stakeholder expectations. Draft sustainability disclosures, including statutory and voluntary reports, are reviewed by the Committee and submitted to the Board of Directors for final review and approval, reinforcing the Board's accountability for sustainability reporting.

In addition, the Committee evaluates ESG risks across the organization and ensures their integration into the broader enterprise risk management framework. This approach is supported by clearly defined ESG targets and progress milestones, enabling a consistent and forward-looking sustainability approach.

ESG Governance Structure

(GRI 2-13, 2-14)

Birlasoft's ESG governance framework is supported by a dedicated ESG Taskforce, a cross-functional operational team comprising representatives from key functions such as Company Secretarial, Human Resources (including Compensation & Benefits, Employee Engagement, Well-being, and HR Business Partners), Learning & Development, Marketing, Supply Chain and Procurement, Corporate Social Responsibility, Facilities and Administration, Finance, Legal & IPR, Internal Audit, Business Excellence, Information Security and Data Privacy, Investor Relations, Diversity, Equity & Inclusion, and Information Technology. The ESG Taskforce is led by the Head of Sustainability, who is also a member of the ESG Committee, ensuring strong alignment between strategic oversight and operational execution. Additional functional representatives are engaged as needed to address specific sustainability risks, opportunities, and initiatives.

Board of Directors: **Oversee and guide Company's ESG strategy and performance** > **Environment Social and Governance (ESG) Committee** > **Environment Social and Governance (ESG) Taskforce**

Risk	Identify, assess, mitigate, and respond to emerging ESG and climate-related risks, while continuously supporting strong risk management frameworks to integrate ESG considerations.
Operations	Prioritise and evaluate opportunities for operational efficiency, cost optimisation, and risk mitigation, while implementing initiatives to reduce resource consumption, waste generation, and environmental impact.
Finance	Integrate ESG and climate-related factors into financial reporting, regulatory disclosures, investor engagement, and capital allocation decisions.
ESG	Develop and implement strategies to achieve corporate ESG objectives and enhance overall sustainability performance.
Legal	Evaluate and manage legal risks and liabilities associated with ESG and climate-related disclosures and regulatory requirements.
Human Resources	Promote employee well-being, health and safety, diversity, equity and inclusion, and foster talent development and retention.
Compliance	Embed ESG considerations into internal control systems and management frameworks to ensure adherence to regulatory and statutory requirements.
Communication	Enhance engagement with stakeholders through clear, consistent, and transparent communication on ESG priorities and performance.
Internal Audit	Integrate ESG and climate-related risk considerations into internal audit processes to strengthen oversight and assurance mechanisms.
Strategy	Incorporate ESG and climate considerations into long-term business strategy and value chain decisions to drive sustainable growth.

The Taskforce plays a critical role in implementing the Company's ESG strategy by developing project-specific initiatives, defining key performance indicators (KPIs), and establishing monitoring and evaluation mechanisms to track progress. It also drives stakeholder engagement initiatives and facilitates alignment across business functions, ensuring that ESG considerations are effectively integrated into organisational processes. The company monitors ESG KPIs to assess environmental and social performance, ensure regulatory compliance, and enable timely corrective actions. The ESG Taskforce regularly reports its progress and insights to the ESG Committee, supporting effective governance oversight and decision-making.

The Risk Management Committee and the ESG Committee provide updates to the Board of Directors, which retains ultimate accountability for reviewing ESG-related risks, opportunities, and overall performance. In addition, the Board is kept informed about the Company's sustainability reporting process and its alignment with the Company's strategic objectives and ethical standards.

Ethics & Compliance

(GRI 2-16, 2-23,2-24,2-27)

The integrity and reputation of the Company are anchored in its strong commitment to governance, ethical business practices. Birlasoft has established a comprehensive framework of policies, procedures, and controls that promote ethical business conduct and ensure compliance with applicable legal, regulatory, and moral standards. These principles form the foundation of trust and transparency across all stakeholder groups, including employees, customers, and value chain partners, while reinforcing a responsible and values-driven organizational culture.

To enable effective oversight, Birlasoft has implemented formal mechanisms for the timely escalation of key concerns to the highest governance body, the Board of Directors. Critical matters, including legal, ethical, financial, and reputational risks, are periodically reviewed by the Audit Committee, Risk Management Committee, and the Compliance Officer. These concerns are also regularly communicated to the Audit Committee of the Board, facilitating informed decision-making and proactive risk management.

During FY 2025-26, 8 complaints were received through the whistleblower mechanism, 1 complaint was received under POSH, and 1 complaint was reported under general grievance category. All complaints received & closed appropriately as per applicable Company policy. Employees are encouraged to report serious concerns through designated channels, including the internal grievance mailbox at grievanceredressal@birlasoft.com, or for workplace harassment-specific matters, concerns can be raised by writing to securedworkplace@birlasoft.com.

During the reporting period, no significant concerns were escalated to the Board regarding non-compliance with applicable laws and regulations. The Company remained compliant with the requirements under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. There was a one-time regulatory penalty levied by the Federal Agency for Occupational Risks, Belgium (FEDRIS), in relation to delayed compliance with mandatory occupational accident insurance requirements. Further details regarding this matter are provided under BRSR Section C Principle 1 E2 (Refer page number 116 of the Annual Report FY 2025-26).

Detailed information on policies related to ethics and compliance is provided in the subsequent sections.

Code of Business Ethics and Conduct (COBEC) and Conflict of Interest

(GRI 2-15)

Birlasoft is committed to upholding the highest standards of ethical, moral, and legal conduct across its operations. The Company's Code of Business Ethics and Conduct (COBEC) Policy serves as the cornerstone of its governance framework, defining the values, principles, and expected standards of behaviour that guide all business activities. Rooted in the principle of trust, the policy is reinforced by the Company's six cultural tenets Organization First, Customer Centricity, Say-Do Ratio, People Centricity, Being Bold, and Quick Decision-Making, which collectively promote a culture of integrity and accountability.

The COBEC Policy is structured around four key pillars:

(i) Commitment to Ethical Business Standards,
(ii) Commitment to Workplace,
(iii) Commitment to Stakeholders, and
(iv) Commitment to the Company's Assets and Information.

These pillars provide a comprehensive foundation for ethical conduct, ensuring responsible business practices across all aspects of operations. The policy is applicable across the organization and its extended ecosystem, including the Board of Directors, Senior Management, employees, and all business partners and associates. It provides clear expectations for ethical conduct and provides structured guidance for addressing potential conflicts with the Company's business interests. During the reporting period, **94% of employees participated in COBEC training,** reflecting strong awareness and adherence to ethical practices across the organization.

The COBEC Policy also establishes formal reporting mechanisms for ethical concerns, supported by a non-retaliation commitment and defined disciplinary procedures. The Code is publicly available on the Company's website, and compliance is reinforced through annual affirmations by Board members, Senior Management Personnel and all other employees.

Birlasoft has established strong policies to identify, prevent, and mitigate conflicts of interest. In addition, a dedicated **Conflict of Interest Policy,** which is internally accessible, details the responsibilities, processes, ownership, and controls required to identify, disclose, prevent, and appropriately manage such situations. The policy applies to employees, directors, contractors, consultants, vendors, customers, and other third parties associated with the Company.

All stakeholders are required to proactively disclose conflicts of interest through established reporting mechanisms as soon as such situations arise or are identified. The Company maintains a structured process for reviewing disclosures, assessing potential impacts, implementing appropriate mitigation measures, and monitoring compliance. A dedicated **Conflict of Interest Committee** reviews declared conflicts and recommends corrective actions, where required, in alignment with Company policies and governance standards.

The policy also promotes a **speak-up** culture by encouraging the **reporting of conflict-of-interest** concerns in good faith and provides protection against retaliation for individuals raising genuine concerns. Through these measures, Birlasoft seeks to uphold fairness, objectivity, and ethical decision-making across its business relationships and operations. The Company also encourages employees or third parties to report violation of conflict of interest to the whistleblower.

Ethics Week

As part of Birlasoft's commitment to fostering a culture of integrity, accountability, and ethical conduct, the Company organized **Ethics Week** under the theme "Ethics Propels Growth." Throughout the week, employees participated in a range of activities, including the **Ethics Quiz, Ethics Poster, Find a Spotlight on Ethics, Floor Walks, and Pose with Pride.** The initiative witnessed strong participation across the organization, with **more than 5,500 employees participating in the Ethics Quiz,** alongside active engagement on internal collaboration platforms through discussions, reflections, and peer interactions. Through Ethics Week, Birlasoft continued to strengthen its ethics and compliance culture by promoting awareness, encouraging employee participation, and reinforcing the principle that ethical behaviour is a shared responsibility and an important driver of sustainable growth.

Grievance Redressal and Vigil Mechanism

(GRI 2-25, 2-26)

At Birlasoft, a structured grievance redressal framework enables employees and stakeholders to raise concerns in a fair, transparent, and timely manner. The Company has established formal mechanisms to address workplace-related issues, human rights concerns, and any perceived breaches of employment terms. These mechanisms are supported by defined procedures, clear timelines for resolution, and the constitution of impartial investigating committees, with due consideration for diversity and objectivity.

The Company's **Grievance Redressal Policy** formalises the approach to handling workplace grievances, providing a structured process for reporting, reviewing, and resolving concerns in an impartial and consistent manner. Based on the nature of concerns, appropriate corrective and preventive actions, such as policy enhancements, disciplinary measures, or targeted training, are implemented to address root causes and strengthen organisational practices.

Complementing this framework, Birlasoft's Whistleblower Policy, part of vigil mechanism, provides a secure and confidential channel for reporting ethical concerns, including violations of the Code of Conduct, Conflict of Interest, Bribery or applicable laws. All reported matters are independently investigated, with findings reviewed by the Whistleblower Committee and the Audit Committee of the Board. The policy incorporates reliable safeguards, including protection against retaliation, confidentiality of disclosures, and defined escalation mechanisms, ensuring the integrity and credibility of the process.

Together, the grievance redressal and vigil mechanisms play a critical role in identifying, addressing, and remediating adverse impacts across the organisation. These frameworks reinforce Birlasoft's commitment to ethical governance, transparency, accountability, and a strong speak-up culture. Further details are available in the publicly disclosed Vigil Mechanism and Whistle Blower Policy and the internally accessible **Grievance Redressal Policy.** Employees can raise workplace-related concerns through a dedicated grievance portal, where issues are systematically tracked, reviewed, and resolved by the designated grievance handling team in accordance with defined procedures.

For seeking guidance or clarification on ethical dilemmas, acceptable business conduct, or conflict of interest, or for raising concerns related to potential violations of the Code of Conduct or policies, employees may reach out through the dedicated helpline at ethics.queries@birlasoft.com.

Whistle Blower Policy

Birlasoft encourages all stakeholders to report on any behaviour or practices that may be unethical, unlawful, or potentially detrimental to the organization through its established reporting mechanism, i.e. Whistle Blower Policy. The policy defines a secure and structured framework for reporting, reviewing, and addressing concerns, and outlines procedures for:

01

Enabling directors, employees, contractors, third-party service providers, and other stakeholders to understand the organisation's policies and raise concerns regarding potential unethical practices or misconduct with confidence.

02

Establishing structured processes for the receipt, assessment, investigation, and resolution of complaints related to improper conduct, including financial irregularities, workplace issues, environmental concerns, and unethical behaviour.

03

Providing secure and confidential reporting channels, including the option for anonymity, to safeguard the identity of whistleblowers and protect them from any form of retaliation.

04

Ensuring timely, independent, and evidence-based investigations, supported by clearly defined actions for monitoring outcomes and reporting findings.

Concerns can be reported through a dedicated channel at whistleblower@birlasoft.com, ensuring ease of access and confidentiality.

Other Grievance Redressal Mechanisms

The Company has established comprehensive mechanisms to receive, document, investigate, and address a wide range of grievances from both permanent and non-permanent employees. These mechanisms include:

- **Prevention of Sexual Harassment (POSH) Policy and Investigation Mechanism:** Birlasoft has implemented a dedicated POSH Policy aligned with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, to ensure a safe, secure, and respectful workplace. The policy applies to all associates, including employees, trainees, subcontractors, and business partners engaged with the Company. Regional and location-wise Internal Committees (ICs) have been constituted to address complaints, supported by external experts where necessary. **Secured Workplace Policy** is also internally accessible to address workplace harassment. The Company provides multiple secure reporting channels, including a dedicated confidential email ID integrated with a third-party case management system. Awareness is reinforced through induction and annual refresher training. All cases are handled with strict confidentiality, non-retaliation safeguards, and are resolved within defined timelines, with appropriate actions taken to uphold a zero-tolerance approach towards harassment. The policy is publicly available on the Company's website.
- **Incident Management Tool:** Birlasoft maintains an online platform (ServiceNow) that enables employees to log general incidents or service requests related to compensation and benefits, systems and software, facilities, infrastructure, travel and transportation, and other policy or process-related matters. The system includes an inbuilt escalation mechanism to address unresolved issues in a timely manner.

The company is committed to maintaining a workplace that is free from discrimination, harassment, and retaliation. All employees and Directors are required to adhere to the principles and guidelines set out in policies mentioned above. Birlasoft ensures that all personnel have direct access to the Audit Committee, and any related concerns may be escalated through the Ombudsperson mailbox, which is directly linked to the Chairperson of the Audit Committee.

Employees are encouraged to report serious concerns through designated channels, including the internal grievance mailbox at grievanceredressal@birlasoft.com, or for workplace harassment-specific matters, concerns can be raised by writing to securedworkplace@birlasoft.com.

Anti-Bribery, Anti-Corruption, and Anti-Competitive Behaviour

(GRI 205-1 ,205-2, 205-3, 206-1)

Birlasoft adopts a strict **zero-tolerance approach towards bribery and corruption,** ensuring that all business operations are conducted with the highest levels of integrity, fairness, and professionalism. The company has implemented well-structured systems and controls to prevent and address corruption risks, as detailed in its Anti-Bribery and Anti-Corruption Policy. This policy explicitly prohibits employees and business partners from engaging in any form of bribery, whether direct or indirect, including offering, promising, giving, soliciting, or accepting undue advantages such as kickbacks or facilitation payments, or other inducements in exchange for business advantages.

The Company emphasizes continuous capacity building through mandatory anti-bribery and anti-corruption training for all employees at the time of onboarding, complemented by periodic refresher sessions and e-learning modules. Additional targeted training and communication are extended to employees in higher-risk functions, including procurement, sales, and finance. The policy is also communicated to key business associates and third-party vendors through contractual obligations and supplier engagement practices.

Bribery and corruption are recognized as serious offences and are subject to legal penalties for both individuals and organizations under the applicable laws of various jurisdictions. The Company recognizes that regulatory expectations and business practices may vary across geographies, Birlasoft maintains a consistent and uncompromising stance on ethical conduct. All stakeholders are required to adhere to the Company's policies and applicable laws.

The Company further reinforces its commitment to fair competition through its Code of Business Ethics and Conduct, which promotes transparent and ethical dealings with customers, suppliers, competitors, and other stakeholders. Birlasoft has internally validated Anti-Competitive Risk with respective function owners. After evaluation it was found that the risk is insignificant and not applicable to the Company and therefore not eligible for inclusion in the ERM risk register. Through these measures, Birlasoft continues to strengthen its ethical governance framework, mitigate corruption risks, and build enduring trust with stakeholders.

The Company conducts comprehensive assessments across all operations to identify and mitigate corruption-related risks. The key performance indicators for the reporting period (FY 2025–26) are as follows:

- **100%**: Operations were assessed for risks related to corruption
- **Zero:** Cases have been recorded for corruption or bribery for Directors, KMPs, and employees.
- **Zero:** Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices
- **94%** of employees have received **training on anti-corruption**

Supply Chain Governance

Birlasoft is committed to promoting responsible and ethical practices across its supply chain by integrating sustainability, compliance, and transparency into its procurement processes. This approach is guided by the Supplier Code of Conduct and the Global Supplier Management Policy, which define expectations for environmental responsibility, labour practices, business ethics, and regulatory compliance throughout the supplier lifecycle. All suppliers are required to acknowledge and adhere to these policies as part of the onboarding process.

During FY 2025–26, the Company maintained **100% acknowledgement from suppliers** on the Supplier Code of Conduct, reinforcing its commitment to ethical and responsible sourcing practices. Further details on sustainable supply chain practices and environmental considerations are provided in the Environment section of this report.

Risk Management

Risk management is a critical enabler of strong corporate governance and plays a key role in achieving the Company's strategic objectives and operational effectiveness. A well-defined risk management approach supports informed, data-driven decision-making by enabling the identification of risks, threats, and opportunities. It also equips the organization to address business challenges proactively while safeguarding stakeholder value. Birlasoft recognizes the importance of a secure risk assessment framework and aims to integrate it with business continuity planning to support long-term value creation and effective execution of corporate strategies.

Risk management at Birlasoft is a continuous and evolving process, designed to remain agile and adaptable in a dynamic business environment. Rapid technological advancements, shifting macroeconomic conditions, evolving customer expectations, strategic transformations, and increasing regulatory requirements contribute to operational complexity. In response, the Company continuously refines its risk management framework to remain adaptive and responsive, ensuring a balance between proactive risk mitigation and strategic growth.

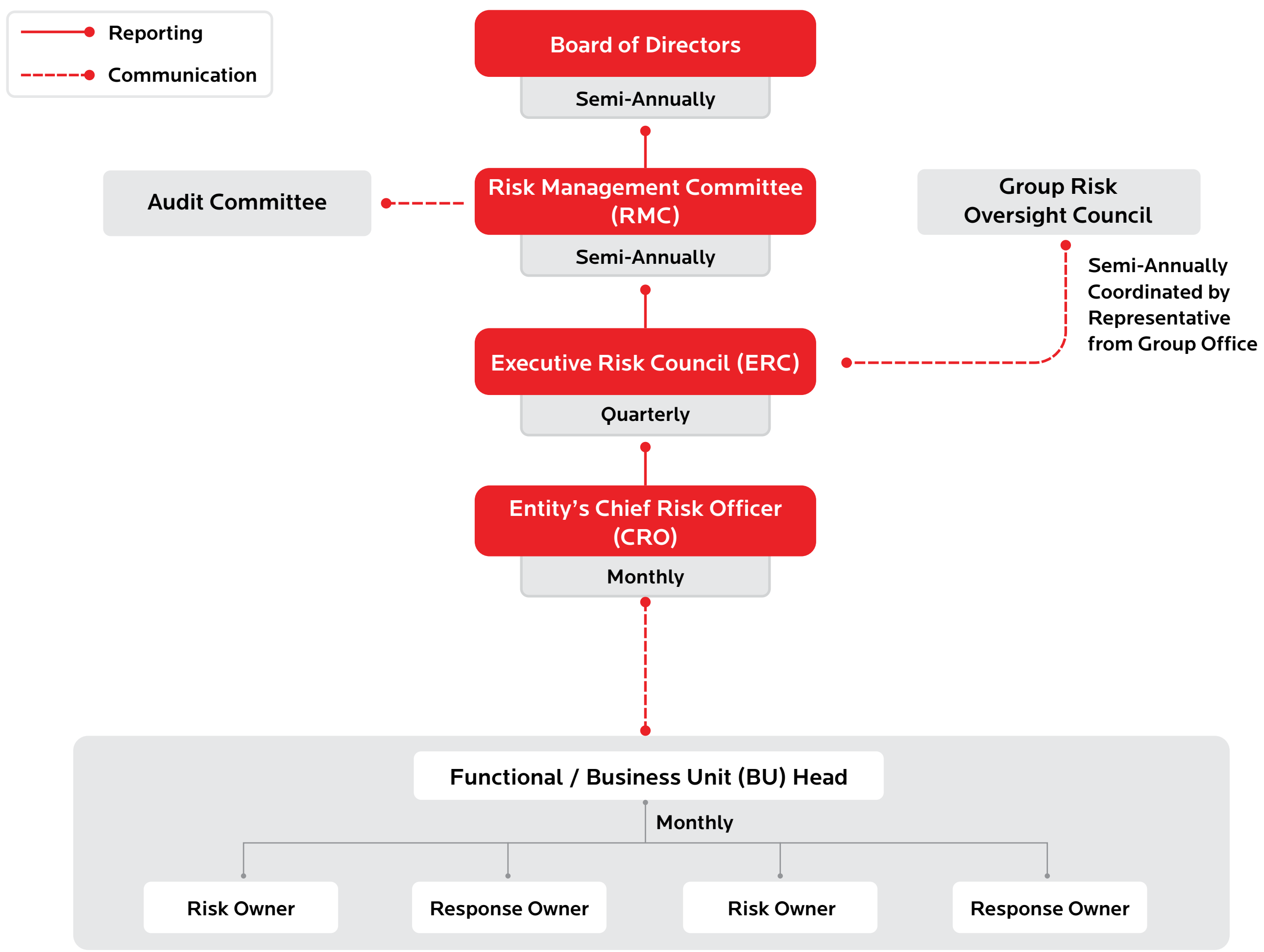
To align with regulatory expectations and global best practices, Birlasoft has implemented a comprehensive **Enterprise Risk Management (ERM) framework,** benchmarked against internationally recognized standards, including the **COSO framework.** The ERM framework provides a structured approach to managing uncertainty, addressing risks, and capitalizing on emerging opportunities. The Company has established an Enterprise Risk Management Policy to guide the implementation and management of this framework, ensuring a consistent, systematic, and effective approach to risk identification and mitigation. The policy is periodically reviewed (at least once every two years) by the Risk Management Committee to ensure its continued relevance and effectiveness.

The Risk Management Committee oversees the adequacy and effectiveness of the ERM framework through regular reviews and internal risk assessments. These assessments and related discussions are conducted at least annually, or more frequently as required, to ensure that the framework remains responsive to emerging risks and evolving business priorities.

ERM Governance Framework

At Birlasoft, risk management is embedded as a shared organizational responsibility, supported by a **three-tiered governance structure** that clearly defines roles and cascades accountability from senior leadership to employees at all levels. Risks with potential enterprise-wide implications are identified through stakeholder consultations, internal data analysis, and industry benchmarking, and are prioritized and monitored as key business risks. Risk assessment and mitigation are carried out across **multiple organizational levels through integrated top-down and bottom-up approaches,** ensuring comprehensive coverage across business units, geographies, delivery operations, and support functions. This holistic approach strengthens the Company's ability to proactively identify emerging risks and sustain operational resilience.

ERM Governance Structure



ERM Role and Responsibility

01

Risk Governance and Oversight

- The Risk Governance and Oversight function plays a critical role in establishing the Company's Enterprise Risk Management (ERM) policy and defining associated guidelines.
- The Board of Directors provides overall direction and oversight, ensuring alignment of risk management practices with the Company's strategic objectives.
- The Risk Management Committee (RMC) supports the development, implementation, and periodic review of the ERM policy and its effectiveness.
- The Audit Committee receives periodic updates from the RMC and provides guidance on strengthening and evaluating the overall risk management framework.

02

Risk Infrastructure and Management

- The Executive Risk Council supports the Board's Risk Management Committee (RMC) in strengthening Enterprise Risk Management (ERM) governance and its implementation across the organisation.
- The Council is primarily responsible for executing the Company's ERM policy and driving the development of a risk-aware culture that enhances strategic decision-making and contributes to improved organisational performance.

03

Risk Ownership

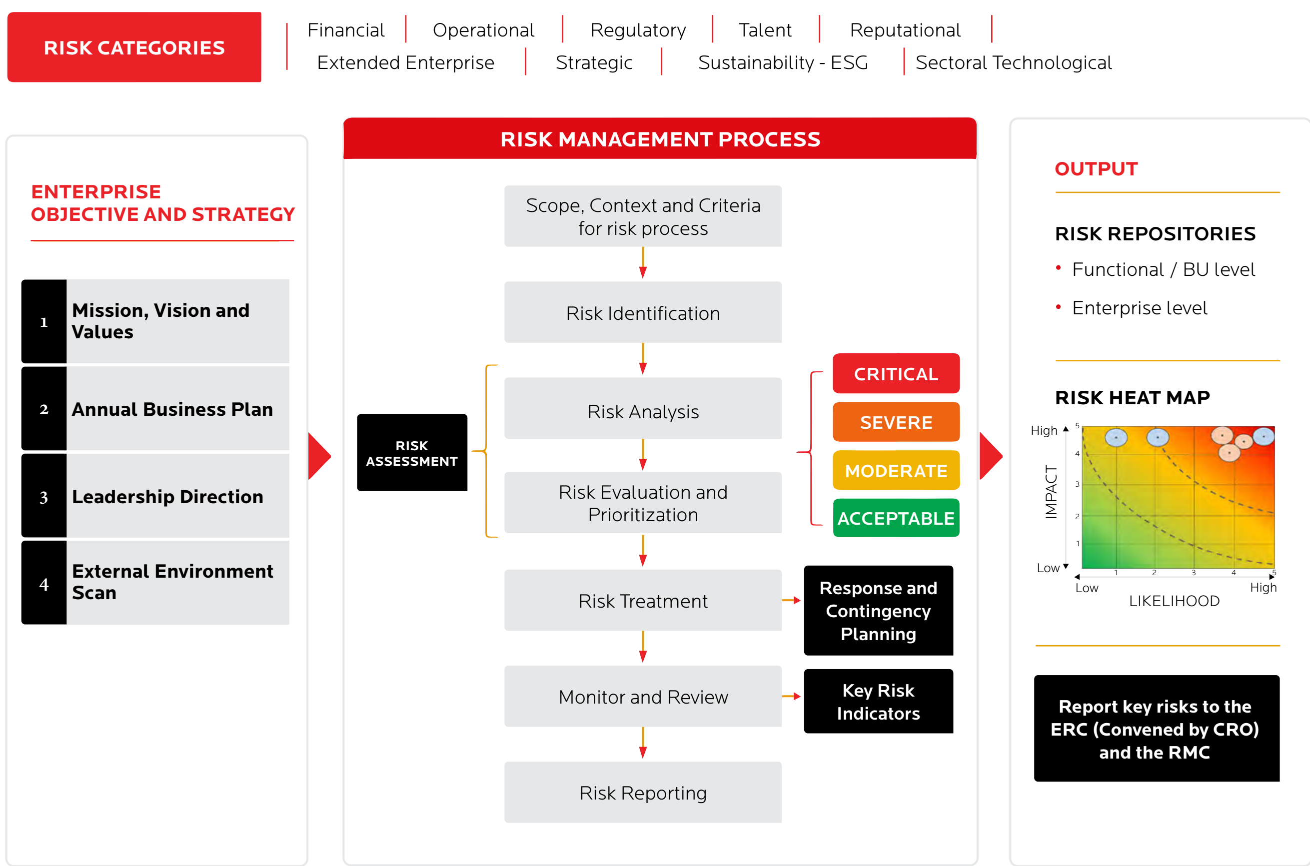
- The Risk Ownership function comprises designated Risk Owners along with Functional and Business Unit Heads, who are responsible for carrying out risk management activities across the organisation.
- Functional and Business Unit Heads are accountable for regularly communicating the status of risk management activities within their respective areas to the Chief Risk Officer (CRO), on a monthly basis.
- Risk Owners are responsible for developing and implementing risk response plans, while continuously evaluating risk scenarios, underlying drivers, potential impacts, likelihood, and associated Key Risk Indicators (KRIs).

Overview of Enterprise Risk Management Framework

The **Enterprise Risk Management (ERM) Framework** is designed to effectively address uncertainty, manage potential risks, and leverage emerging opportunities. As part of promoting a risk-aware culture, Birlasoft has implemented organization-wide initiatives to enhance risk awareness, accountability, and ownership across all levels. Further details on these initiatives are available in the ERM section of the Company's Annual Report. This structured approach facilitates proactive decision-making and supports the achievement of strategic business objectives. The key components of the framework are illustrated in the flow chart below:

Scope, Context, and Criteria	Establishes the scope and operating context of the risk management process in alignment with Birlasoft's risk appetite to enable effective risk identification and management.
Risk Assessment	Involves the systematic identification, analysis, and evaluation of risks that may affect business objectives, including: • Risk Identification: Identifying potential risks across the organization • Risk Analysis: Assessing the nature, impact, and likelihood of identified risks • Risk Evaluation and Prioritization: Comparing risks against defined criteria to prioritize and determine appropriate actions
Risk Treatment	Focuses on developing mitigation strategies and response plans for key risks, including contingency measures to ensure business continuity during disruptions.
Risk Monitoring and Review	Entails continuous monitoring and periodic review of risks using Key Risk Indicators (KRIs) to identify and respond to emerging risks effectively.
Risk Reporting	Ensures timely and transparent communication of risk-related information across all levels of the organization to support informed decision-making.

ERM Process



Internal Audit and Risk Review Process

Birlasoft follows a structured internal audit approach to review key risks, controls, and compliance across its operations. The internal audit framework is designed to cover critical geographies, business processes, and functional areas such as finance, human resources, procurement, and information technology on a periodic basis. The key risk components of internal audit framework along with their scope is explained in the graphic.

INTERNAL AUDIT FRAMEWORK

GEOGRAPHY OPERATIONS

- **Key geographies** to be covered **once in 2 years; other geographies** to be covered **at least once in 5 years (in clusters)**.
- **Key risks** related to Finance and Accounts, Human Resources, Administration, Regulatory Compliances and Information Technology are covered.

SPECIALIZED AND STRATEGIC REVIEWS

- **Key emerging risks** to be covered through specialized reviews
- **Other strategic / enterprise risks** to be covered

KEY BUSINESS PROCESSES

- **Revenue & AR:** to be performed offshore covering global transactions including margin management.
- **Other centralized processes managed from India:** such as HR / Payroll, Procurement and Admin, Finance and Accounts to be covered once in 2 years.

The illustrative scope of internal audit is provided below:

01

ESG Framework Review

- Benchmark ESG Framework of vs Industry peers and identify areas of improvement
- Maturity of the ESG framework to check if all key / critical actions are incorporated across environment, social and governance pillars
- Check if quantifiable goals / targets are included in the framework. If so, review the tracking / monitoring of them.

02

ELC & Statutory Compliances

- Review of entity level policies and compliance to these policies (Code of Conduct, Whistle Blower Policy, POSH, etc.)
- Review of Board Effectiveness, Board Committee Composition and Charters
- Review of controls established to ensure identification of applicable laws / regulations
- Compliance with applicable laws and regulations and appropriate mitigation plans, where required
- Review of Compliance Checklist/tool, if any, including timeliness of updation of the same
- Documentation and archival process for maintenance of compliance proof on sample basis

03

Facilities Management

- For key admin spends for the audit period (basis Trial Balance / GL scrutiny):
- Review of Policies, Processes and SOPs
- Review of Admin spend planning / budgeting and monitoring of actual against budgeted spend
- Review of key vendors contracts and compliance to vendor contractual terms
- Review of expense invoicing process and corresponding supporting documents
- Review of Vendor pay-outs and penalty monitoring
- Review of security / access controls for facilities, asset management.
- Review of applicable admin compliances

Audit findings are evaluated through a defined risk rating approach, categorized into Level 1, Level 2, and Level 3 ratings, and are used to strengthen internal controls, improve processes, and enhance overall risk management across the organization.

Emerging Risks

While Birlasoft maintains a structured Enterprise Risk Management (ERM) framework to monitor and manage current and foreseeable risks, certain external developments may evolve beyond the scope of conventional assessments. Emerging risks refer to such developments that are still evolving in nature, where the potential impact is not yet fully understood and there is limited prior experience to guide response. These risks are typically influenced by broader changes in the external environment and may affect the Company over the longer term, requiring early awareness and consideration at a strategic level.

In contrast to risks managed within the ERM framework, which are generally linked to ongoing operations, compliance requirements or known conditions, emerging risks are characterized by uncertainty and limited precedent. To support their identification, Birlasoft draws on external perspectives such as the World Economic Forum's Global Risks Report, which provides a broader view of developments across economic, technological, environmental and societal dimensions. This helps ensure that relevant external trends with potential implications for the technology services sector are considered alongside internal assessments. In line with our commitment to transparency and disclosure, the emerging risk descriptions and respective mitigation plans are disclosed below:

Emerging Risk 1 – Adverse outcomes of AI Technologies

Type	Risk Category	Magnitude	Likelihood
Adverse outcomes of AI technologies	Technological	High	Medium
Risk Description	The rapid adoption of artificial intelligence, particularly generative AI, is bringing new and evolving risks that are not yet fully understood. These include issues such as lack of transparency in AI outputs, potential bias in decision-making, and uncertainty around how regulations will develop across different markets.		
Business Impact	As Birlasoft expands its use of AI-driven solutions in client engagements, these risks could: • Affect confidence in AI-enabled services if outcomes are not easily explainable. • Lead to increased scrutiny from clients, especially in regulated sectors. • Require additional effort to review, validate or redesign solutions already in use. • Influence on how AI capabilities are integrated into future service offerings. Over time, this may require changes in how AI-based solutions are developed, governed and delivered.		
Mitigation Approach	• Promoting internal guidelines for responsible use of AI. • Incorporating additional checks for model performance and output reliability. • Closely tracking developments in AI-related regulations. • Building internal capabilities around ethical use and deployment of AI. • Working with clients to ensure appropriate safeguards are built into solutions		
Financial Implication	• **Negative:** Higher compliance and development costs, and potential rework of solutions • **Positive:** Opportunity to position responsible AI as a differentiator and build client trust		

Emerging Risk 2 – Misinformation and Disinformation in Digital Ecosystems

Type	Risk Category	Magnitude	Likelihood
Misinformation and Disinformation in Digital Ecosystems	Societal/Technological	Medium to High	Medium
Risk Description	The increasing spread of misinformation, especially content generated or amplified using new digital tools, poses a growing challenge across digital ecosystems. This is still an evolving issue, with limited precedent on how organizations can fully address it on a scale.		
Business Impact	For Birlasoft, this could have a number of implications: • Clients may place greater emphasis on data accuracy and reliability in digital systems. • There may be increased expectations around safeguards in platforms and analytics solutions. • Trust in digital outputs could be affected if underlying data is compromised. • Demand may grow for solutions that help validate and manage information more effectively. This could lead to changes in how digital solutions are designed, particularly where data integrity is critical.		
Mitigation Approach	• Supporting data validation and governance practices. • Embedding additional controls in digital solutions where required. • Enhancing capabilities in data security and system integrity. • Monitoring regulatory and industry developments related to digital content. • Supporting clients in addressing risks linked to data reliability.		
Financial Implication	• **Negative:** Increased investment in controls, validation processes and compliance. • **Positive:** Opportunity to expand services in areas such as data governance, cyber security and trusted digital systems.		

Climate Risk Assessment

Birlasoft has set ambitious sustainability goals towards climate action and drive long-term environmental stewardship. The company aims to increase its share of **renewable electricity to 42%** of its total electricity consumption by FY 2029-30. It has also committed to achieving **Net-Zero greenhouse gas emissions by 2040.** A significant portion of Birlasoft's enterprise clients now prioritize sustainability when selecting digital service providers. With majority of clients actively revising their ESG mandates, Birlasoft faces increasing market risk if its solutions do not align with evolving expectations for sustainable and climate-conscious digital services. These risks are particularly pronounced in sectors such as energy, manufacturing, transportation, and retail, where clients are under heightened regulatory and climate-related pressures. In line with its commitment to climate resilience and water stewardship, Birlasoft has conducted a comprehensive climate risk assessment (CRA) across 100% of its operational sites and value chain ensuring full coverage of environmental risk evaluation. The assessment aimed to identify climate-related physical risks, transition risks, and opportunities across Birlasoft's operations and the upstream and downstream value chain, including suppliers, business partners, and customers, under a range of climate scenarios relevant to the geographies in which the Company operates. The assessment was conducted in accordance with globally recognised frameworks, including the Task

Force on Climate-related Financial Disclosures (TCFD) recommendations and the International Financial Reporting Standards (IFRS) S2 Climate-related Disclosures issued by the International Sustainability Standards Board (ISSB).

To ensure a detailed understanding of risk exposure and potential financial impacts, the assessment has integrated historical and location-specific observations, including facility locations, material sourcing points, sales, and revenue and have engaged a diverse set of stakeholders to gather insights from various operational levels, ensuring the relevance and accuracy of the assessment outcomes. This objective of inclusive approach was to enhance the effectiveness of the Company's climate risk management strategies and strengthen its overall risk management framework. The CRA evaluated both physical climate risks and transition risks across our operational footprint, providing strategic insights into vulnerabilities, mitigation measures, and emerging opportunities.

Physical Climate Risks

Birlasoft's facilities are exposed to a range of climate hazards, including extreme heat, urban flooding, cyclones, and water scarcity. The assessment has been conducted using a standardized scoring framework based on hazard intensity, operational impact, and site-specific vulnerability.

01 Extreme Heat

All sites face medium risk due to recurring heatwaves, with temperatures often exceeding 40°C. Cooling infrastructure and energy-efficient systems have helped mitigate operational impacts.

02 Cyclones and Coastal Floods

Chennai and Coimbatore are moderately exposed to cyclonic activity and coastal flooding. Resilient infrastructure and elevated operations have minimized disruptions.

03 Water Scarcity

Medium risk in Noida, Hyderabad, Chennai and Bangalore due to groundwater stress and seasonal variability. Birlasoft's water conservation practices and backup systems have ensured continuity.

04 Urban Flooding

Seasonal waterlogging is a concern in low-lying areas, but preventive drainage systems and strategic siting have kept operations stable.

05 Wildfires and Landslides

These risks are generally low across all sites, with no recorded incidents affecting operations.

Transition Risks

Birlasoft is exposed to emerging regulatory risks stemming from evolving national legislation focused on environmental performance and sustainability. Key regulatory developments in India underscore the need for proactive compliance and operational alignment. For instance, the Energy Conservation Act, as amended in 2022, mandates industrial entities to implement energy-efficient practices, including continuous monitoring and optimization of energy consumption. These requirements are reinforced by sector-specific guidelines issued by the Bureau of Energy Efficiency, which outline performance standards for equipment, heating and cooling systems, and energy management protocols. Similarly, water usage regulations, particularly under the Water (Prevention and Control of Pollution) Act, 1974 and the Environment (Protection) Act, 1986, require businesses to monitor and report effluent discharge, obtain necessary consents, and comply with groundwater extraction norms in water-stressed regions. Non-compliance may lead to financial penalties, operational restrictions, and reputational damage.

In addition, ESG disclosure compliance as the SEBI BRSR/BRSR Core framework requires detailed reporting on environmental metrics such as energy and water usage, emissions, waste management, and climate-related risks. It also introduces third-party assurance/assessment requirements and value chain disclosures, reinforcing transparency and accountability in sustainability performance.

As Birlasoft advances its sustainability journey, it faces transition risks linked to evolving regulations, stakeholder expectations, and market dynamics.

01 Reputational Risk

Potential risks from supplier non-compliance or climate-related service disruptions are mitigated through comprehensive screening, continuity planning, and ESG integration.

02 Regulatory Compliance

Exposure to India's Energy Conservation Act, ESG disclosure mandates (BRSR), and water usage norms is moderate. However, strong internal governance and compliance systems have kept risk levels low.

03 Market Expectations

With majority of clients demanding sustainable IT solutions, Birlasoft continues to invest in green IT offerings to maintain competitiveness. Risks from geographic misalignment and competitor positioning are actively monitored.

All transition risks were assessed as low, with Birlasoft demonstrating strong preparedness and adaptability.

Response to Climate-Related Market Risks

Birlasoft will continue its best practices in energy saving initiatives, energy-efficient technologies, and green building certifications for its operational sites. These initiatives not only reinforce its commitment to sustainability but also enhance its ability to respond to climate-related disruptions. Through strategic planning, stakeholder engagement, and continuous improvement, Birlasoft is building a resilient and sustainable future aligned with evolving global expectations.

Birlasoft is actively pursuing a decarbonization strategy that focuses on improving operational efficiency, increasing the use of renewable electricity, and transitioning from conventional to non-conventional energy sources. A structured Energy Management System (EnMS), aligned with ISO 50001:2018, enables responsible energy use across its facilities. These efforts are led by the Facilities & Logistics Management (FLM), IT and ESG teams, with active participation from employees through daily conservation practices. As part of its commitment to science-based climate action, Birlasoft is committed to the Science Based Targets initiative (SBTi), and its greenhouse gas emissions reduction targets have been validated by SBTi. Scenario-based analysis has been carried out to evaluate risks and opportunities over short, medium, and long-term horizons, aligned with Birlasoft's strategic planning cycles and its Net Zero ambition by 2040.

Renewable Energy Procurement: Adoption of rooftop solar, green tariffs, and power purchase agreements (PPAs).

Water Stewardship through Zero Liquid Discharge (ZLD): Improve water use efficiency per employee at all owned premises.

To mitigate the transitional risks, Birlasoft is actively aligning its internal processes, reporting mechanisms, and sustainability initiatives with national legislation and ESG frameworks. This includes enhancing data collection systems, engaging with regulatory bodies, and integrating compliance into enterprise risk management. Birlasoft also invests in managing transitional risks arising from evolving national regulations related to environmental performance and ESG disclosures.

These investments are projected over a medium to long-term horizon (3–7 years) and include:

- Development of a comprehensive ESG strategy and roadmap
- Establishment of an internal ESG governance team
- Integration of ESG objectives with legal and enterprise risk management frameworks
- Internal capacity building and training programs
- Other compliance-related expenditures

These measures ensure alignment with key regulations such as India's Energy Conservation Act and SEBI's BRSR Core framework, enabling Birlasoft to maintain regulatory compliance, mitigate financial and reputational risks, and support sustainable operations.

Climate-Related Opportunities

Recognizing the climate risks associated with increased energy use and data centre dependency, Birlasoft is investing in renewable energy infrastructure to reduce reliance on the power grid and improve resilience to outages. These measures support business continuity and minimize the environmental impact of operations.

The company has comprehensive business continuity and disaster recovery plans in place, which are periodically tested to ensure preparedness for adverse situations. Additionally, strong data security protocols help mitigate cybersecurity threats during downtime. The CRA also identified significant opportunities for Birlasoft to lead in climate-tech and sustainable IT services:

Net Zero Goals: Net zero greenhouse gas emissions across our value chain by 2040, aligning with global climate goals and driving sustainable growth.

Unlock New Revenue Streams: Unlock new revenue streams by offering solutions that support clients' sustainability ambitions, cloud-centric infrastructure, data privacy, and occupational health and safety.

Integrating Sustainability into Solution Design and Service Delivery: Integrating sustainability into solution design and service delivery.

Addressing Climate-Related Market Opportunities: To address climate-related market opportunities, Birlasoft has strategically invested in the development of digital solutions and services that align with evolving client expectations around sustainability and ESG performance.

A growing majority of Birlasoft's enterprise clients now consider sustainability a critical factor in selecting digital service providers. This shift presents a significant opportunity for Birlasoft to diversify its business activities and unlock new revenue streams by offering solutions that support clients' sustainability ambitions, cloud-centric infrastructure, data privacy, and occupational health and safety. Birlasoft estimates that climate-related opportunities could contribute a low to moderate increase in revenue over the medium to long term. This growth is driven by:

- Rising demand for sustainable
- Heightened sensitivity to climate issues in key geographies
- Stricter ESG requirements across industries

To capitalize on these opportunities, Birlasoft has adopted a strategic approach focused on:

- Diversifying business activities through sustainability-aligned digital offerings
- Developing new revenue streams that address client ESG priorities
- These solutions are designed to reduce carbon footprints, optimize energy usage, and support clients' sustainability goals. The financial investment associated with this response is reflected in capital expenditure (CAPEX), research and development (R&D), and marketing costs linked to the design, development, and promotion of sustainable digital offerings.

Birlasoft launched several innovative offerings to meet these objectives:

- **Generative AI Integration:** Integration across service lines to enhance automation, intelligence, and operational efficiency with the help of Generative AI Guideline developed for the company.
- **SAP S/4HANA Transformations:** To reduce application sprawl, lower operational costs, and support carbon reduction.
- **Cloud-Native Data Platforms:** To modernize legacy systems and deliver scalable, real-time solutions.
- **SkillFolio:** An AI-powered talent platform, to upskill teams in AI fluency, digital leadership, and sustainability.

By aligning its offerings with evolving client expectations, Birlasoft aims to enhance market share, improve cash flows, and reinforce long-term value creation through sustainable growth.

Climate Scenario Analysis

Birlasoft assesses climate-related risks and opportunities using internationally recognized scenario frameworks, including TCFD, NGFS, Representative Concentration Pathways (RCPs) and Shared Socioeconomic Pathways (SSPs). The assessment considers both physical and transition risks under a Below 2°C and an Above 2°C warming pathway.

The analysis indicates that key physical risks include rising temperatures, increased cooling energy demand due to heat stress, water stress, and extreme weather events, which could affect operational continuity, data centre resilience, and business continuity across global operations. Transition risks are evaluated across evolving climate policies, carbon pricing, regulatory disclosure requirements, technology shifts, and changing client expectations, particularly in manufacturing and energy-intensive sectors.

At the same time, the assessment identifies significant opportunities through energy-efficient operations, renewable energy adoption, climate-resilient digital infrastructure, cloud and AI-enabled sustainability solutions, ESG data and carbon management platforms, and digital engineering services that support clients' decarbonization and resilience journeys.

The findings from the scenario analysis are integrated into Birlasoft's enterprise risk management and sustainability strategy, enabling the Company to strengthen operational resilience while supporting customers in their transition to a low-carbon economy. For detailed climate scenario assumptions, risk assessment methodology, and outcomes, please refer to the Climate Risk Assessment Report.

Risk with Financial Impact

Birlasoft defines substantive opportunities as those that have the potential to increase market share. Such opportunities are considered substantive when the frequency of occurrence is high, the time horizon spans the short, medium and long term and the likelihood of occurrence is high. Opportunities arise from supporting effective sustainability performance, aligning with evolving regulatory frameworks (such as BRSR, IFRS, TCFD, ESRS, CSRD, SEC climate disclosures and the EU Taxonomy) and meeting growing client and stakeholder expectations. In addition, legal and compliance risks can transform into opportunities when managed proactively through timely disclosures, transparency and adherence to regulatory requirements, enabling Birlasoft to build trust, enhance reputation and improve access to markets.

Financial impact of climate-related risks

(GRI 201-2)

Climate-related market risks are currently expected to have a moderate impact on Birlasoft's revenue across the short, medium, and long term. These assessments are indicative in nature and are based on preliminary assumptions rather than definitive forecasts. They reflect increasing client expectations for sustainable digital solutions, tightening ESG requirements across key industries and geographies, and the heightened focus on carbon reduction, energy efficiency, and sustainability reporting.

Birlasoft addresses climate-related market risks by developing digital solutions that align with evolving customer sustainability and ESG requirements. The company focuses on solutions that reduce carbon footprint, optimize energy usage and meet client expectations for sustainable digital offerings. The financial investment to manage this risk is captured through capital expenditure (CAPEX), research and development (R&D) and marketing costs associated with designing, developing and promoting these sustainable digital offerings.

Financial impact of climate-related opportunity: Birlasoft anticipates that climate-related opportunities could increase revenue by approximately 1–10% over the medium and long term. This potential uplift is driven by growing demand for sustainable IT solutions, tighter ESG requirements across industries, and heightened regulatory expectations in regions such as Europe and other global markets.

By expanding sustainability-aligned offerings and creating new revenue streams, Birlasoft can strengthen its market presence and enhance long-term cash flows. The positive financial impact has been estimated by extrapolating medium- and long-term revenue trends and considering expected growth in client demand for sustainable digital services.

The cost to realize these opportunities was assessed using current marketing and R&D expenditure as the baseline for projecting future investment needs. These projected costs were then averaged across the medium and long-term horizons. Though this preliminary approach reflects the sustained investment required to develop and market ESG-focused digital solutions while maintaining competitiveness and scalability.

Birlasoft's strategy to realize climate-related opportunities focuses on diversifying business activities and developing new revenue streams through sustainability-aligned IT services. By addressing rising customer demand for sustainable digital solutions, meeting stricter ESG requirements across industries and catering to heightened sensitivity in regions such as Europe, Birlasoft aims to strengthen its market positioning. The company integrates sustainability into its offerings to capture growth, enhance market presence and improve cash flow. This strategic approach ensures Birlasoft not only meets evolving client expectations but also secures a potential revenue increase across the medium and long term, reinforcing competitiveness and long-term value creation.

Climate Adaptation Plan

Birlasoft's climate adaptation plan is embedded within its enterprise-wide risk management and ESG governance framework, supported by Board oversight, the ESG Committee, and the Risk Management Committee. The approach integrates climate resilience into strategic planning through the application of scenario-based risk assessment aligned with TCFD and IFRS S2 frameworks and incorporates two defined pathways: a 2°C scenario, below 2°C scenario and an above 2°C scenario representing all the aspects of climate risk assessment.

The adaptation strategy addresses physical climate risks, particularly extreme heat, water scarcity, flooding, cyclones and wildfires, through a combination of infrastructure, operational, digital and workforce measures. Infrastructure resilience measures include certified building standards, elevation of critical equipment, improvements in stormwater drainage systems, and upgrades to heating, ventilation and air-conditioning systems. Water resilience measures include implementation of zero liquid discharge systems, diversification of water supply sources, reuse and recycling initiatives.

Operational and digital resilience is ensured through geo-redundant IT infrastructure, hybrid cloud systems, disaster recovery capabilities, and comprehensive business continuity planning. Workforce resilience is supported through work-from-home protocols, emergency preparedness procedures, and employee safety frameworks. These measures are complemented by assessment of key suppliers and customers for climate exposure and integration of climate risk considerations into supply chain management.

Stakeholders Consulted

As part of the climate risk identification, assessment and mitigation process, Birlasoft engaged a wide range of internal stakeholders including IT, Facilities and Logistics Management, Presales, Legal, Enterprise Risk Management, Procurement, ESG and Sustainability, Finance, Marketing and Operations. These stakeholders participated in workshops to validate data, identify vulnerabilities and confirm mitigation measures.

Governance-level stakeholders including the ESG Committee, Risk Management Committee and Board of Directors provide oversight. The ESG Taskforce supports implementation and monitoring.

The external value chain assessment covered key suppliers and customers and was based solely on internal inputs.

Information, Cyber Security, and Data Privacy

(GRI 418-1)

ZERO

Incidents of data breaches on all fronts in FY 2025-26, including zero breaches of customer privacy or customer data loss reported.

At Birlasoft, data security is not viewed merely through a compliance lens, it is a foundational pillar of customer trust, business resilience, and sustainable digital growth. Guided by our Information Security leadership, we have built a comprehensive and forward-looking security framework that demonstrates our proactive risk management approach and continuous improvement mindset. All the employees go through a mandatory Information Security Awareness training and an annual refresher, covering key topics such as data privacy, cybersecurity awareness, and prevention of insider trading.

During FY 2025-26, Birlasoft received no requests from government or law enforcement agencies seeking access to customer information. Consequently, no customer information was disclosed. Any future requests would be reviewed by the Legal, Privacy and Information Security functions to verify legal validity and ensure compliance with applicable laws, contractual obligations, and data protection requirements before any disclosure is considered.

Our Company maintains a mature and well-defined **Information Security Management System (ISMS),** supported by comprehensive policies, defined processes, and effective controls to mitigate cybersecurity risks, including a detailed **Information Security & Data Privacy Manual** that governs the protection of information assets. Regular governance and compliance reviews reinforce our commitment to strong information security practices, as reflected in our ongoing ISO 27001:2022 certification.

Our **ISO 27001:2022 and ISO/IEC 27701:2019** certifications, along with **SOC 2 Type II attestation** demonstrate alignment with globally recognized information security and privacy standards. Additionally, Birlasoft maintains a robust privacy and data protection framework aligned with major global regulations, including **GDPR, CCPA/CPRA, LGPD,** and Indian privacy requirements. Following an organization-wide assessment for India's **DPDP Act, 2023,** we implemented the necessary privacy controls and continue to enhance our program through targeted improvement initiatives, reinforcing our commitment to responsible data stewardship and regulatory compliance.

Birlasoft remains steadfast in its commitment to protecting digital assets, upholding privacy, and ensuring the security of personal data. As organizations increasingly adopt advanced technologies such as mobile computing, Internet of Things (IoT), cloud computing, and artificial intelligence, cybersecurity has become a critical area of enterprise focus. The Company consistently maintains a **security score above 95,** contributing to reduced cyber insurance premiums and an enhanced overall risk posture. Cyber threat identification, external attack surface monitoring, and brand monitoring are conducted on a continuous basis using advanced external threat intelligence and digital risk protection platforms, enabling proactive identification and mitigation of emerging cyber risks.

To address these evolving challenges, Birlasoft continually strengthens its security capabilities across multiple domains, **including intrusion prevention, data loss prevention, vulnerability and exposure management, application and operations security, threat detection, and incident response.** These initiatives are reinforced through continuous monitoring, testing, and performance measurement, ensuring the effectiveness and resilience of the security program.

Birlasoft's security framework is guided by a **comprehensive zero trust approach** that spans people, processes, and technologies. To further strengthen identity and access security, Birlasoft has rolled out **Windows Hello,** a biometric authentication solution that leverages facial recognition, fingerprint scanning, and TPM based encryption. This enhances protection against phishing and brute force attacks while ensuring fast, secure, and user friendly access to enterprise systems. In addition, **network segmentation** is implemented to reduce the overall attack surface, minimize the risk of data breaches, and further strengthen data security across the enterprise.

The Company continues to make sustained investments across people, processes, and technology to strengthen its overall security posture. Birlasoft's **Security Operations Centre (SOC),** enabled by advanced technologies such as **Security Information and Event Management (SIEM) and Extended Detection and Response (XDR),** plays a pivotal role in safeguarding the integrity and effectiveness of the cybersecurity infrastructure. Security and network logs and alerts from critical security appliances and network devices are centrally monitored at the SOC to enable early and proactive detection of cyber threats.

Security Operations (SecOps) Highlights

- **24x7 monitoring and alert triage:** Centralized monitoring of security telemetry with defined playbooks for alert investigation, prioritization, and escalation.
- **Incident response and crisis management:** Documented incident response procedures including containment, eradication, recovery, stakeholder communications, and post-incident lessons learned.
- **Threat hunting and detection engineering:** Periodic proactive hunts and continuous tuning of SIEM/XDR detections to reduce false positives and improve time to detect/respond.
- **Vulnerability and patch management governance:** Risk-based remediation approach with defined severity-based SLAs, verification of fixes, and reporting on remediation status.
- **Endpoint, email and identity protection operations:** Continuous monitoring for malware/phishing/account compromise, with improved access security supported by MFA/biometric controls and privileged access governance.
- **Backup, ransomware preparedness and recovery testing:** Regular backup validation and recovery drills to ensure resilience of critical services and data.
- **Security awareness and phishing simulation:** Ongoing training and targeted campaigns to strengthen employee vigilance and reduce human-factor risk.
- **Operational metrics and reporting:** Tracking of key KPIs (e.g., detection coverage, incident volumes, response times, remediation SLAs, and control health) to drive continuous improvement.

To further enhance security across hybrid and remote work environments, Birlasoft has rolled out **Netskope** as a unified **Secure Access Service Edge (SASE)** platform, integrating **Cloud Access Security Broker (CASB), Secure Web Gateway (SWG), Data Loss Prevention (DLP), and Zero Trust Network Access (ZTNA)** in a single cloud native solution. This deployment improves visibility, enforces zero trust access, provides inline threat protection, and supports regulatory compliance across diverse operating environments.

In addition, Birlasoft works with an independent **third-party Red Teaming service provider** to regularly assess vulnerabilities across its technology landscape. These assessments help identify potential security gaps and enhance the Company's ability to respond to evolving cyber threats. To safeguard its multi cloud environments, the Company has implemented **Orca Security** as a **Cloud Native Application Protection Platform (CNAPP).** This agentless solution delivers comprehensive visibility across AWS, Azure, Google Cloud Platform, and Oracle Cloud, supporting cloud workload protection, container security, compliance automation, and proactive risk remediation across the cloud ecosystem.

The Company maintains **100%** compliance under its **Third Party Risk Management (TPRM)** program, supported by rigorous annual risk assessments conducted for all engaged third party entities. These proactive measures reflect Birlasoft's commitment to fostering a secure digital ecosystem and establishing trust with clients, partners, and other stakeholders. Governance and oversight are further enhanced through the implementation of the **SwissGRC** platform, which supports integrated modules for **Risk management, ISMS Compliance, Audit Management, Document Management System, Business continuity management, and Supplier Risk Management.** This unified governance framework is aligned with **ISO/IEC 27001:2022** and **ISO/IEC 27701:2019** standards, supporting strong cyber resilience and accelerating audit preparedness across the organization.

Birlasoft upholds a **strong and holistic privacy framework,** supported by well-defined policies and procedures that address diverse privacy and data protection requirements across the geographies in which the Company operates. This framework is anchored by a comprehensive Privacy Policy that establishes enterprise-wide principles for the collection, use, disclosure, and protection of personal information, ensuring compliance with applicable global privacy regulations and reinforcing accountability across data processing activities. The effectiveness of this framework is reinforced through established governance structures that enable regular monitoring of performance metrics, evaluation of compliance, and continuous oversight of privacy controls. Privacy by design principles is proactively embedded across systems and processes, ensuring that data protection considerations are integral to solution design, delivery, and operations, and reinforcing Birlasoft's commitment to the highest standards of privacy and security for all stakeholders.

In preparation for India's **Digital Personal Data Protection Act (DPDPA), 2023,** Birlasoft has implemented the **Securiti.ai Privacy Management platform.** This enables AI driven data discovery, data subject rights requests, and privacy impact assessments, supporting regulatory readiness while enhancing transparency and trust with data principles, clients, and other stakeholders.

At Birlasoft, the Company has implemented **comprehensive privacy controls** to safeguard personal information and ensure compliance with global privacy standards. Key measures include:

- **Records of Processing Activities (RoPA)** to safeguard Personally Identifiable Information.
- **Privacy Impact Assessments (PIAs)** to evaluate data processing risks.
- **Current State Assessment** to identify and address data privacy gaps.
- **Data Subject Rights Management (DSR)** to handle data subject requests
- **Breach Notification Management** protocols to ensure timely disclosure.
- **Vendor Risk Management** to cover data privacy risks related to vendors processing personal data.

The Company secures **123 personal data elements across 18 categories,** including **Aadhaar, PAN, and Passport,** through the implementation of strong **encryption, role based access controls, and continuous audit and monitoring mechanisms.** These measures are designed to ensure consistent compliance with global and regional privacy regulations, including the **General Data Protection Regulation (GDPR), California Consumer Privacy Act (CCPA), and Digital Personal Data Protection Act (DPDPA),** while safeguarding sensitive personal information across its operational landscape.

Birlasoft's data privacy controls are subjected to **recurring annual assessments by independent external auditors,** reaffirming the Company's alignment with international regulatory and compliance requirements. In parallel, Birlasoft inculcates a **proactive organizational culture of privacy awareness,** enabling the Company to stay ahead of emerging risks associated with rapidly evolving technologies. Regular training, communication, and awareness initiatives are conducted to ensure employees remain informed, vigilant, and actively engaged in maintaining privacy compliance.

The achievement of **ISO/IEC 27701:2019 certification,** which extends ISO 27001 compliance to encompass **Privacy Information Management,** across business functions and client delivery projects demonstrates Birlasoft's unwavering commitment to global data protection standards and stakeholder trust. These efforts are further reinforced by globally recognized certifications and attestations, including **ISO 27001:2022, SOC 2 Type II,** and **NIST Cybersecurity Framework Maturity Assessment,** reflecting the Company's continued dedication to the highest standards of information security and privacy.

During the financial year, as part of **pre deployment solution research and development expenditure,** approximately **4%** was allocated to digitalization and IT initiatives delivering **positive socio environmental benefits.** These initiatives included online gift registration, migration from on premises infrastructure to **SharePoint Online,** transition to advanced **Azure DevOps,** and adoption of a modern **Secure Service Edge (SSE)** architecture to enhance performance, security, and energy efficiency. The investments also supported advanced cybersecurity and privacy solutions such as **SASE, Cloud Native Application Protection Platform (CNAPP), and Privacy Management solution,** helping improve digital security and support environmental performance goals.

Technology Modernization

The Company upgraded its legacy network, Wi-Fi, and audio-visual infrastructure to Cisco's latest platforms, consolidating devices and reducing hardware footprint. This modernization enhanced centralized management, enabled real-time environmental monitoring, and improved operational efficiency. By optimizing hardware and implementing intelligent energy management, the initiative achieved significant reductions in power consumption and resource use. The scalable model can be replicated across facilities and business units, contributing to sustainability and aligning with UN SDGs 3 (Good Health & Well-being), 8 (Decent Work & Economic Growth), and 9 (Industry, Innovation & Infrastructure).

Data Centre Modernization

The Company modernized its data centres by migrating to the Nutanix Virtualization Platform, consolidating infrastructure, and retiring end-of-life hardware. This transformation enhanced monitoring, automation, and system reliability while delivering significant cost and energy efficiencies. By integrating quality management practices and enabling scalable deployment across sectors, the initiative contributed to reduced carbon footprint, improved resource utilization, and alignment with key UN SDGs, including Innovation & Infrastructure, Responsible Consumption, Climate Action, and Good Health & Well-being.

DATA CENTRE MODERNIZATION

Migration to Nutanix Virtualization Platform

Replaced VMware with Actopolis Hypervisor (AHV) across clusters in Noida and Bangalore.

Infrastructure Consolidation-and Optimization

Consolidated workloads, freed up HCI, retired End-of-Life (EoL) server nodes, storage arrays; chassis, and network components.

Enhanced Monitoring and Automation

Integrated Nutanix Prism Central for real-time monitoring and auto-resolution via Run Books.

Cost and Energy Efficiency

Avoided tech refresh investments and VMware licensing costs; reduced power consumption by 10–15%.

Quality Management Integration

Applied TOM, Lean, and Kaizen methodologies; standardized virtualization software across data centers.

Scalability and Replicability

Model is scalable across public sector, corporate ESG programs, educational institutions, and healthcare IT systems.

Phishing Simulation Campaign

As part of its ongoing efforts to strengthen cybersecurity awareness and enhance organizational preparedness against cyber threats, Birlasoft conducted two phishing simulation campaigns during FY 2025–26 in which, a majority of employees successfully recognized and avoided phishing emails. The findings provided valuable insights into areas requiring additional awareness and reinforcement, enabling targeted interventions to further strengthen cyber resilience across the organization. Through these ongoing awareness initiatives, Birlasoft continues to foster a culture of cybersecurity awareness and shared responsibility in protecting organizational information assets.

Data Privacy Week

Birlasoft organized Data Privacy Week 2026 under the theme “Privacy Starts with Me- Everyday Actions, Real Impact”, as part of its commitment to strengthening data privacy awareness and promoting responsible data handling practices. The key highlights are:

- Engaged employees through daily privacy quizzes, Privacy Pledge activities, awareness campaigns, and privacy-focused stories shared across internal platforms.
- Organized an expert session on “Protecting Personal Data” to enhance awareness of privacy obligations and emerging data protection considerations.
- Reinforced key privacy practices, including least-privilege access, secure handling of sensitive information, email hygiene, device security, and incident reporting protocols.

Strengthening Privacy Capabilities

During the year, Birlasoft further advanced its data privacy program through the successful implementation of Securiti.ai, enhancing its capabilities to discover, classify, and manage sensitive data, support compliance with global privacy regulations, and proactively address privacy risks. This milestone reflects the Company’s continued commitment to strengthening data protection, operational excellence, and client trust.

Business Continuity

Birlasoft recognizes business continuity as a critical component of its enterprise risk management framework, enabling the Company to sustain operations and deliver services seamlessly in the face of disruptions. In an increasingly dynamic and uncertain business environment, the Company adopts a proactive approach to identify, assess, and mitigate risks that could impact operational continuity, including those arising from macroeconomic volatility, technological disruptions, and evolving stakeholder expectations.

The Company has established structured business continuity and resilience practices that are integrated with its risk management processes, ensuring preparedness across key functions, geographies, and delivery operations. In this regard, Birlasoft has designed and implemented a company-wide **Emergency Preparedness and Response Framework,** aligned with global best practices such as **ISO 22301: Business Continuity Management System (BCMS),** to strengthen its ability to effectively respond to and recover from potential disruptions.

These practices are supported by strong technology infrastructure, cloud enablement, and cybersecurity measures, which enhance operational agility, enable remote service delivery, and minimize potential disruptions to client engagements. Birlasoft also invests in talent continuity planning, capability development, and succession management, helping ensure workforce readiness and the availability of skilled resources to support continuous service delivery.

Through a combination of proactive risk management, resilient infrastructure, and adaptive operational strategies, the Company aims to ensure sustained business continuity, safeguard stakeholder interests, and reinforce long-term organizational resilience.

Economic Performance

(GRI 201-4, 415-1)

At Birlasoft, continuous improvement in economic performance remains a strategic priority, driven by a strong focus on delivery excellence, enhanced customer-centricity, and a well-defined business approach across business units. During FY 2025–26, the Company maintained stable financial performance, with revenues and profitability remaining broadly consistent over the year.

The Company did not make any contributions or incur any expenditures for political and related purposes during the reporting period. Specifically, the Company did not make any contributions to or spending for political campaigns, political organizations, lobbyists or lobbying organizations, trade associations, or other tax-exempt groups, whether financial or in-kind, across all its geographies of operation during FY 2022-23 to FY 2025-26. During the reporting period, the Company did not receive any financial assistance from the government, including financial incentives, subsidies, grants, or tax-related benefits. Further, benefits under government apprenticeship schemes are disbursed directly to apprentices through the Direct Benefit Transfer (DBT) mechanism and are not received by the Company. Additionally, no government entity forms part of the Company's shareholding structure in FY 2025-26.

Financial Highlights

(GRI 201-1)

Birlasoft delivered a steady financial performance during FY 2025–26, reflecting consistent operations and a continued focus on managing costs effectively. CSR spending also remained steady, showing the Company's ongoing commitment to supporting communities.
For the reporting year, the key financial highlights are provided below[3].

S.No.	Parameters (INR in millions)	Consolidated (FY 2025-26)	Standalone (FY 2025-26)
1	Revenue	53,100	28,220
2	Operating Costs	13,731	5,598
3	Employee Wages and Benefits Costs	31,708	19,051
4	Payments to Providers of Capitals*	1,808	1,808
5	Payments to Government by Country	2,719	995
6	Profits	5,184	3,016
7	CSR expenditure	70.10	70.10

[4] Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.
*Dividend distributed as per SOCE

Tax Governance and Strategy[4]

(GRI 207-1)

Tax compliance is a fundamental component of Birlasoft's commitment to regulatory compliance and responsible business conduct across all jurisdictions in which it operates. The company adheres strictly to applicable tax laws and regulations, ensuring timely and accurate tax filings and payments. This approach reinforces transparency, accountability, and credibility in all financial and regulatory matters.

The company's tax strategy is aligned with its overall business objectives and is designed to ensure compliance while supporting sustainable growth. Tax considerations are integrated into strategic decision-making processes, enabling the identification, assessment, and mitigation of tax-related risks. This approach is supported through a well-defined governance framework with defined oversight and accountability mechanisms. The company has established a comprehensive Group Corporate Tax Policy, aligned with its core values, governance principles, and enterprise risk management framework. The policy is guided by the following principles:

- Upholding **integrity, transparency, and accuracy** in tax reporting and compliance.
- **Avoiding the use of tax havens** or artificial arrangements intended solely for tax minimisation.
- Ensuring timely identification and communication of **tax law and regulatory changes.**
- Adhering to **globally accepted transfer pricing norms** to ensure that value creation is appropriately reflected across jurisdictions.
- Seeking **professional advice**, where necessary, to support informed and compliant tax decision-making.

(GRI 207-2)

The implementation of the tax strategy and policy is overseen by the **Chief Financial Officer (CFO),** who is responsible for establishing, monitoring, and disclosing tax-related practices. The internal tax function, comprising qualified professionals, manages day-to-day tax compliance and risk management across all jurisdictions.

Birlasoft's tax risk strategy and its management framework consist of the governance mechanisms and internal controls including measures and tools to ensure that the company can identify, assess, manage, and mitigate any operational reporting, financial reporting, and compliance risks in all the countries where it operates. External professional expert views and opinions are sought on matters where there is significant uncertainty or complexity in relation to the underlying business transactions or related to the changing tax regulatory framework in different jurisdictions.

The Tax function takes the lead role in identifying, managing, monitoring, and mitigating tax risks within the business. Internal controls, periodic reviews, and escalation procedures are in place for identifying, quantifying, and managing key risks, threats, and opportunities. The team provides advice to the business teams on tax-related issues, engages external consultants, undertakes tax filings, and interacts with tax authorities.

Tax-related matters, including key risks and compliance status, are periodically reviewed by the **Audit Committee and the Board of Directors.** Through this structured approach, Birlasoft aims to maintain the highest standards of ethical tax conduct, manage tax risks effectively, and strengthen stakeholder trust as a responsible global enterprise.

[5] With respect to GRI 207-4 (Country-by-Country Reporting), the disclosure is not applicable to Birlasoft. The company is not subject to statutory Country-by-Country reporting requirements under OECD BEPS Action 13, as adopted in India through Section 286 of the Income-tax Act, 1961, since the consolidated group turnover does not exceed the prescribed threshold of EUR 750 million. Accordingly, Birlasoft adopts a proportionate approach to tax transparency, aligned with its scale, operational footprint, and applicable regulatory requirements.

(GRI 207-3

The Company engages with tax authorities in an ethical manner with integrity, respect and in a spirit of cooperative compliance, as per the laws of the land. The Company is committed to prompt disclosure and transparency in all tax matters with respective tax authorities. From time to time, the Company may be subject to audit in the countries where it operates. During such audits, it is the endeavour of the Company to be transparent with tax authorities, providing relevant facts, figures, and documentation and to resolve disputes constructively, and in a timely and effective manner.

Industry Association and Affiliation

(GRI 2-28)

Birlasoft actively engages with industry bodies and trade associations as part of its commitment to responsible business practices and stakeholder collaboration. The Company is currently affiliated with several trade and industry chambers/associations, reflecting its active participation in sectoral and policy-level engagements.

These affiliations are an integral part of Birlasoft's business strategy, enabling the Company to collaborate on evolving industry and sustainability priorities. Through these engagements, Birlasoft gains valuable industry insights, strengthens its professional network, contributes to sectoral advancement, and supports the development of a responsible and enabling business environment.

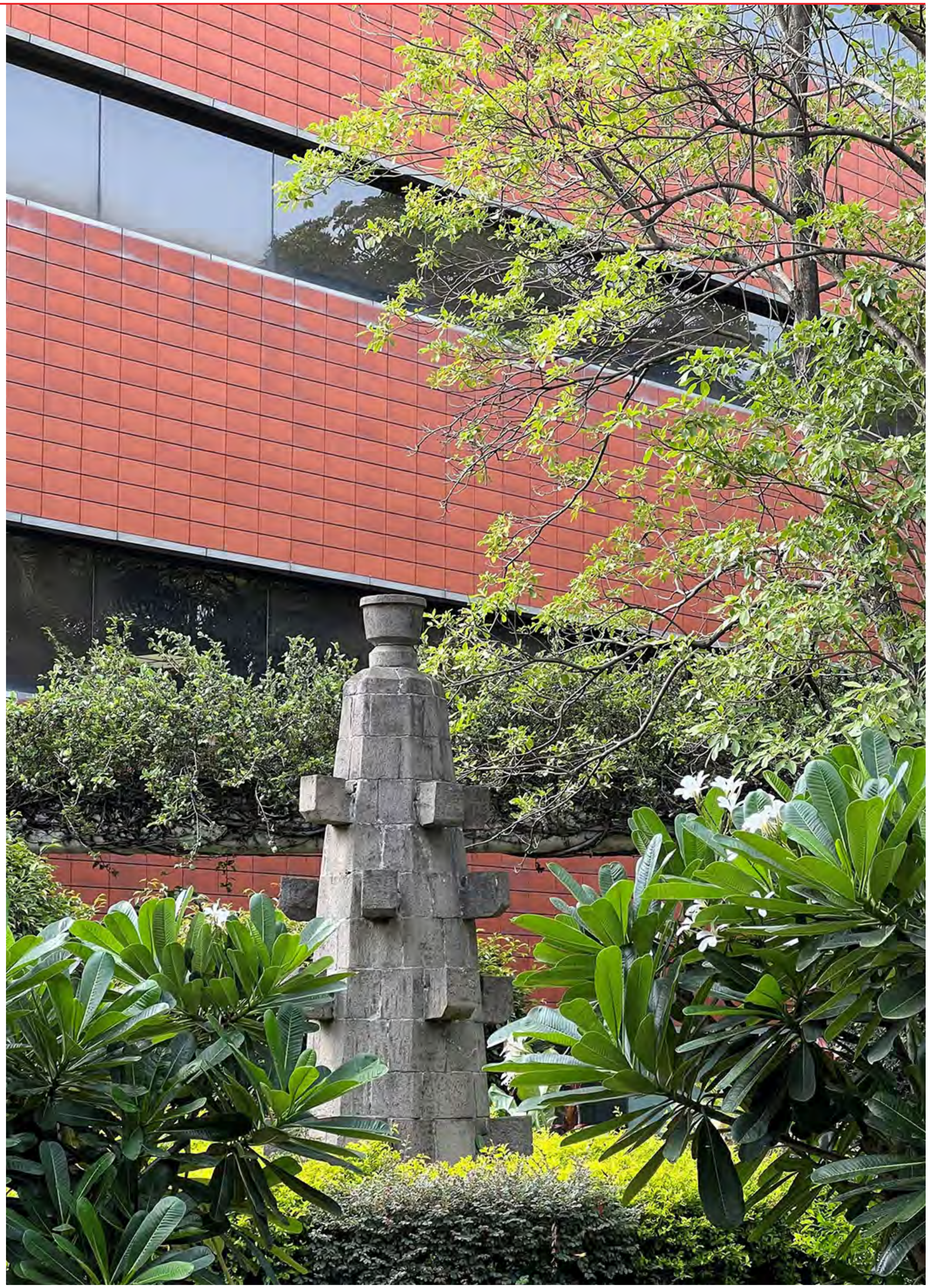
S. No.	Name the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/National)
1	NASSCOM	National
2	Software Technology Parks of India - Noida, Bengaluru, Pune, Chennai	National
3	Special Economic Zone - Hyderabad, Coimbatore	National
4	Directorate of Industries, Government of India	National
5	Export Promotion Council for EOUs & SEZs	State
6	Society for Cyberabad Security Council	State
7	Visakhapatnam Special Economic Zone	State
8	Madras Export Processing Zone, Coimbatore	State
9	Hinjawadi Industries Association, Pune (HIA)	State
10	Mahratta Chamber of Commerce Industries and Agriculture (MCCIA)	State

Customer Satisfaction and Engagement

Birlasoft focuses on building long-term customer relationships by aligning its service offerings with evolving business needs and continuously incorporating feedback to improve delivery quality. A structured feedback and grievance mechanism, supported by the Quality Management System (QMS), enables effective monitoring and resolution of customer concerns.

The Company leverages a **Voice of Customer (VOC)** programme to assess customer satisfaction at project level, with periodic reviews used to identify improvement areas and enhance service delivery. Birlasoft aims to maintain a **VOC score of ≥4 (on a scale of 1–5) at the project level** and achieved a score of **4.50 in FY 2025–26,** reflecting strong customer satisfaction. Projects receiving lower scores undergo Root Cause Analysis and corrective actions to address client concerns effectively.

Further details on customer engagement practices are provided in the social section of this report.



Environment

Advancing Environmental Sustainability Through Responsible Operations

At Birlasoft, we understand that environmental responsibility must evolve alongside a changing world. As climate considerations become more central to business decisions, we continue to align our actions with the need for thoughtful resource use, reduced emissions, and long-term ecological balance. Our efforts are guided by a clear intent to make sustainability an integral part of how we operate and grow. The Company is also certified under ISO 14001:2015 and ISO 45001:2018, with periodic third-party assessments currently covering approximately 40% of its headcount.

Technology remains a key enabler in this journey. We are strengthening our focus on energy efficiency, responsible consumption, and emissions management across our operations, while also supporting clients in improving the environmental performance of their digital ecosystems. These efforts build on our longer-term net zero ambition, with a steady emphasis on practical, measurable outcomes.

This year, we have also paid greater attention to strengthening processes, improving data visibility, and encouraging wider participation across the organization. By embedding environmental thinking into everyday decisions, we aim to make consistent progress while remaining adaptable to new challenges. Through these steps, we continue to contribute to a more sustainable future with clarity and purpose.

Key Environment Material Topics and Alignment with UN SDGS

3 GOOD HEALTH AND WELL-BEING | 6 CLEAN WATER AND SANITATION | 7 AFFORDABLE AND CLEAN ENERGY | 8 DECENT WORK AND ECONOMIC GROWTH | 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE | 12 RESPONSIBLE CONSUMPTION AND PRODUCTION | 13 CLIMATE ACTION | 15 LIFE ON LAND | 17 PARTNERSHIPS FOR THE GOALS

Climate Action & Energy Management | Water Management | Waste and Hazardous Material Management | Responsible Supply Chain

Key Performance Indicators

Goals	Performance in FY 2025-26
Climate Action and Decarbonisation	
To Achieve Net Zero Emissions by 2040	**Near-term** and **long-term** emissions reduction targets have been validated by the **Science Based Targets initiative (SBTi)**
To reduce the Scope 1 & 2 emissions by 10% compared to FY 2024-25	• Scope 1 emissions reduced by **4%** compared to FY 2024-25 • Scope 2 emissions reduced by **14%** compared to FY 2024-25 • Scope 1 & 2 emissions reduced by **13%** compared to FY 2024-25
Energy Management	
Increase Renewable Electricity share to 10% of Total Electricity consumption compared to FY 2024-25	Renewable electricity percentage in the total electricity mix at **15%**
Increase Renewable Electricity share to 42% of Total Electricity consumption by FY 2029-30	Achieved **100%** renewable electricity utilization at the Pune campus in FY 2025-26
Water Management	
Achieve Zero Liquid Discharge across all our premises	Water discharge reduced to **0 KL** across all our premises in FY 2025-26
Improvement in water intensity year on year per FTE	Water intensity remained at **43 litre** per employee per day
To reduce water withdrawal by 3% compared to FY 2024-25	Water withdrawal reduced by **9%** in FY 2025-26, compared to FY 2024-25
Waste Management	
Maintain 100% E-waste recycling annually through authorized recyclers	Recycled **100%** of the E-waste generated through authorized vendors in FY 2025-26
Implement 'Ban on Single Use Plastics'	Transitioned to Glass bottled. Single use plastics eliminated from all the Birlasoft campuses
Biodiversity Conservation	
Our target is to continuously enhance the biodiversity and sustainability of our campuses	Our lush green 9-acre Pune campus, featuring more than 35 species of trees and plants, is maintained. Approximately **700** saplings were distributed to employees during FY 2025–26
We are committed to integrating nature into our business operations, promoting employee well-being, and contributing to a greener future for generations to come	

Environmental Commitment

(GRI 2-23)

Birlasoft is committed to protecting the environment and integrating sustainability into its business operations. Guided by its EOHS and ESG policies, the Company focuses on responsible resource use, pollution prevention, regulatory compliance, and continuous improvement in environmental performance.

Through structured governance, defined processes, and stakeholder engagement, Birlasoft works to minimize environmental impact while supporting long-term sustainable growth.

Policy Commitment

Birlasoft's Environmental Framework is embedded within the Board-approved ESG Policy and publicly disclosed on the corporate website. It governs how the Company manages its environmental footprint across own operations, suppliers and partners. The policy establishes clear accountability for policy implementation, with the ESG Committee overseeing delivery, respective functions tracking performance monthly, and the Board reviewing commitments and targets annually. It commits Birlasoft to continuous improvement in environmental performance, with the policy routinely reviewed and updated against evolving regulation and industry practice, supported by quarterly trend reporting on energy, emissions, waste and water. It sets measurable targets and objectives to reduce environmental impact, including Net Zero emissions by 2040, a 42% renewable electricity share by FY 2029-30 and Zero Waste to Landfill by 2030. It provides consultation with external stakeholders including customers, investors, suppliers, industry associations and regulators, to seek input on the development and implementation of the policy and to raise awareness of environmental responsibilities. And it mandates employee training to build understanding of the Company's environmental impacts, delivered at onboarding and refreshed annually for all employees.

Our Environmental Policy Framework

Birlasoft's environmental policy framework, approved by the Board, is built on the following principles:

Strong Governance and Oversight	Oversight of environmental performance through senior management and ESG governance structures, including periodic review of policies, risks, and targets.
Compliance with Applicable Regulations	Adherence to all relevant environmental laws, standards, and regulatory requirements across operations and locations.
Identification and Management of Impacts	Systematic identification of environmental aspects across activities, products, and services, with measures to prevent, reduce, or control impacts.
Resource Efficiency and Pollution Prevention	Commitment to reducing consumption of energy, water, and fuel, while promoting waste reduction, recycling, and responsible resource use.
Adoption of Sustainable Technologies	Deployment of green IT solutions, energy-efficient systems, and responsible e-waste management practices to minimize environmental footprint.
Continuous Improvement and Performance Monitoring	Regular monitoring, audits, and reviews of environmental performance, supported by clearly defined objectives and targets.
Employee Awareness and Capacity Building	Training and awareness programs to enable employees to adopt environmentally responsible practices across operations.
Stakeholder Engagement and Communication	Engagement with employees, suppliers, and partners to promote environmental responsibility and ensure alignment with sustainability expectations.

The development and ongoing evolution of Birlasoft's environmental approach is informed by engagement with a range of external stakeholders, including customers, investors, suppliers, industry associations and regulators. Insights gathered through this engagement help align environmental priorities with stakeholder expectations, inform the implementation of environmental initiatives, and support the periodic review of the ESG Policy by the Board and the ESG Committee.

ZERO instances of environmental non-compliance or regulatory breaches in FY 2025-26

Scope of Environmental Management Framework

Own Operations	Suppliers	Partners
All Birlasoft-owned and leased facilities, business units, subsidiaries, employees and extended workforce.	Vendors, contractors and critical suppliers bound by the Supplier Code of Conduct; ESG performance assessed periodically.	Agents, joint venture/consortia partners and other third parties acting on Birlasoft's behalf.

Environmental Management Systems Verification

Birlasoft publicly reports that its Environmental Management System (EMS) is certified, audited and verified. The Company has adopted the **ISO 14001:2015 Environmental Management System standard,** with its Pune and Noida locations certified under the standard by **TUV India Private Limited,** and the ISO 14001:2015 management system audited by **TUV Nord** under BRSR Principle 6. This information is disclosed in the Business Responsibility and Sustainability Report (BRSR) section of the Annual Report 2025-26, published on the corporate website.

Coverage basis: figures below are expressed as a percentage of total employee headcount, group wide.

EMS COVERAGE BY VERIFICATION TYPE

Aspect	Coverage	Supporting Evidence
EMS verified through international standards — ISO 14001:2015	40%	Pune and Noida locations certified to ISO 14001:2015 by TUV India Pvt. Ltd.; management system audited by TUV Nord (BRSR Principle 6, Annual Report 2025-26).
Third-party certification / audit / verification by specialised companies		Not separately claimed to avoid double-counting: third-party audit of the ISO 14001-certified sites is already reflected in the international-standards row above.
Internal certification / audit / verification by the Company's own specialists		Routine EMS verification conducted internally by the Facilities & Logistics Management (FLM) team across non-ISO-certified locations.
Total	**40%**	

Key Environment Initiatives

Birlasoft established "ESGZone," a central ESG hub accessible through its MyWorld intranet platform, which continues to be actively leveraged in FY 2025–26. The platform serves as a comprehensive repository for stakeholders, providing consistent and reliable information on the Company's ESG framework, policies, goals, and performance. By offering easy access to relevant ESG information, ESGZone helps improve visibility, encourages stakeholder participation, and supports Birlasoft's ongoing focus on sustainability.

MyGreen Journal: Employee-Led Sustainability Initiative

MyGreen Journal, hosted on ESGZone, continues to encourage employees to share their everyday sustainability actions across both personal and professional spaces. The initiative captures simple practices such as reducing waste, adopting sustainable commuting, and minimizing resource consumption.

By showcasing these employee-led efforts through regular snippets and internal communication, the platform promotes awareness, recognises contributions, and encourages wider participation, supporting Birlasoft's ongoing focus on sustainability.

How MyGreen Journal Benefits Employees

- Promotes Environmental Awareness: Encourages employees to adopt eco-conscious habits by recording and reflecting on their sustainability actions.
- Encourages Collaboration: Sharing green initiatives helps build a sense of community and enables knowledge sharing across teams.
- Supports Recognition and Motivation: Active contributors are acknowledged, encouraging continued participation and sustained commitment to sustainability.

Proposal Assistant: Driving Sustainable Innovation with Generative AI

Proposal Assistant, Birlasoft's Generative AI-powered solution, continues to support proposal development by retrieving relevant content from curated SharePoint repositories, reducing manual effort and improving efficiency.

Built on a centralized base of 500+ ESG-related queries and 80+ standardized FAQs, the tool enables faster and consistent responses, supporting ~75% of new ESG inquiries and addressing 50+ queries efficiently.

By streamlining access to ESG information and minimizing duplication of effort, the initiative continues to improve turnaround time and consistency in ESG-related communications.

Tech-in-Action: Powering Green Change through IT

Being an IT services Company, we recognize our responsibility to make our operations environmentally friendly. We have undertaken several initiatives through which we promote this effort across our organization:

1. Birlasoft migrated its on-premises SharePoint applications to the cloud, releasing 17 physical servers. This shift improves energy efficiency, cuts greenhouse gas emissions, and aligns with our sustainability goals while also delivering an estimated annual savings of ₹9 lakh through reduced power and cooling needs.
2. Minimizing paper use by digitizing offer letters, onboarding forms, exit management process, HR documents, expense claims, performance letters, and vendor invoicing, reducing paper waste and conserving resources.
3. Manage Print Services (MPS) allows us to optimize our printing fleet using energy efficient models that offer recycling programs for their components such as toners and cartridges. This prioritizes cost saving and aligns with our commitment to sustainable use of resources.
4. Migration of servers from on-premises to cloud: We have moved all our aging end-of-life (EOL) and end-of-support (EOS) servers to the cloud. This transition enhances resource optimization, improves energy efficiency, and, in some cases, utilizes renewable energy to power data centres.
5. We prioritize energy efficient hardware such as servers, storage devices and networking equipment with high energy efficiency ratings such as ENERGY STAR. Replacement of old monolithic UPS with high-efficiency modular UPS at several locations.
6. Key services such as our SAP and non-SAP systems have been moved onto the cloud to reduce the load from physical servers on our premises, and thereby reduce the e-waste generated.
7. Our MyWorld 2.0 application has a dark mode which reduces the power consumed by our devices and extends the lifespan of the hardware components.

Extending Laptop Lifecycle with SSD Upgrades

To optimize resource use and reduce electronic waste, Birlasoft upgraded 400 end-user laptops by installing Solid State Drives (SSDs). This initiative enhanced system performance, improved user experience, and significantly extended the lifecycle of existing devices. By upgrading rather than replacing, the company avoided new laptop purchases, contributing to reduced environmental impact while maximizing IT investments.

Environmental Awareness and ESG Training

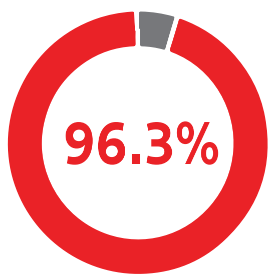
Birlasoft conducts structured ESG and sustainability training programs for employees to build awareness on key environmental and sustainability topics. These sessions cover the fundamentals of sustainability, relevance of ESG in business, key standards and frameworks (including ISO 14001 and ISO 45001), and the linkage between business activities and the United Nations Sustainable Development Goals (SDGs).

The training modules incorporate interactive, scenario-based learning elements such as real-life workplace simulations, hazard identification and risk assessment (HIRA), and environmental aspect and impact assessments (EAIA), enabling employees to understand the practical implications of ESG and environmental responsibility in their day-to-day roles. The modules further emphasize behavioural change by encouraging responsible actions such as optimizing energy and water usage, adopting sustainable commuting practices, reducing waste and paper consumption, and managing e-waste responsibly.

Employees are also sensitized to key environmental impacts associated with business activities, including resource consumption, emissions, and waste generation, alongside the organization's green initiatives such as energy efficiency measures, water conservation, EV adoption, and waste management practices. The training reinforces employee responsibility in identifying, reporting, and mitigating environmental and safety risks, while promoting a culture of accountability and continuous improvement.

ESG awareness is further strengthened through ongoing employee engagement initiatives, including mandatory ESG trainings and the Learnathon—an L&D-led program featuring interactive activities such as ESG crosswords, quizzes, curated learning modules, and floor walks—along with ESG weekly mailers, monthly newsletters, and periodic on-ground awareness drives, fostering continuous learning and sustained employee engagement.

Knowledge checks, assessments, and certification ensure effective understanding and application of sustainability concepts. This structured approach enables employees to integrate ESG considerations into their everyday roles and supports the Company's broader sustainability objectives.



Employees that completed **ESG training** during the reporting year

Climate and Energy

(GRI 3-3, GRI 302-1, GRI 302-2, GRI 302-3)

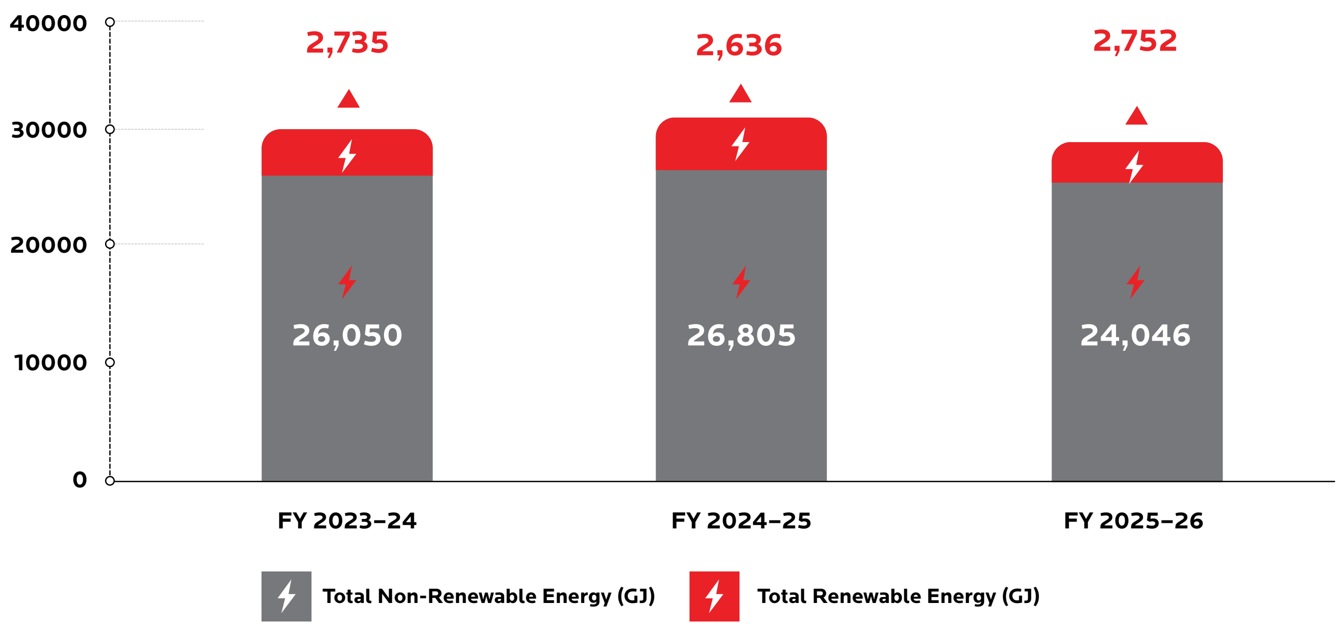
Birlasoft has identified Climate and Energy as a material topic due to its direct link to operational emissions, energy consumption, and overall environmental impact. Energy use across facilities is a key driver of the Company's carbon footprint, and managing it effectively is central to achieving its decarbonization targets.

To address this, Birlasoft has established a structured energy management approach as outlined in Birlasoft's Energy Management Policy, aligned with ISO 50001:2018, supported by ISO 14001:2015 certified Environmental Management Systems (EnMS) at key locations such as Noida and Pune. These systems provide a standardized framework to monitor energy consumption, identify improvement opportunities, and drive continuous enhancement in energy performance. The policy reinforces Birlasoft's commitment to reducing carbon emissions through energy-efficient solutions, increasing the share of renewable energy in its energy mix, and driving continual improvement in energy performance through regular monitoring, audits, and corrective actions.

The Company's approach focuses on improving energy efficiency and reducing energy intensity across operations through the adoption of renewable energy, infrastructure optimization, and operational controls. Implementation is led by the Facilities and Logistics Management (FLM) and ESG teams, who are responsible for tracking performance, identifying efficiency measures, and ensuring alignment with organizational targets.

Energy management is embedded within day-to-day operations, supported by defined policies, standard operating procedures, and employee awareness initiatives that encourage responsible energy use. Performance is regularly monitored and reviewed through internal mechanisms to ensure accountability, track progress against targets, and enable timely corrective actions where required.

ENERGY CONSUMPTION (GJ)



Ganesan Karuppanaicker
Chief Technology Officer

"Digitization and applied AI are empowering us with real-time insights, enabling smarter decisions and faster progress on ESG goals. Transparent data flows are enhancing accountability, making it easier to see what's working and where to improve. This clarity ensures our actions reflect our values consistently, strengthening stakeholder trust."

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26 (consolidated)*
Energy Intensity in GJ per Mn INR Turnover	1.1	1.11	0.95	0.51

1. *Note - Data for FY 2024-25 and FY 2025-26 covers all Birlasoft India facilities (owned and leased premises).
2. Intensity calculations for FY 2024-25 are based on standalone revenue, while FY 2025-26 calculations are based on consolidated revenue. Energy intensity improved for FY 2025-26 due to several energy efficiency measures implemented by the company.

We have continued to increase the share of cleaner energy in our overall consumption. Renewable energy sourcing remains an important component of this strategy, with wind energy supporting operations in Chennai and solar power contributing to electricity demand in Pune. During FY 2025-26, renewable sources accounted for 15% of our total electricity consumption. These measures reflect our ongoing focus on lowering emissions intensity while strengthening energy resilience across our operations.

Energy Efficiency Initiatives: Key Developments and Outcome

(GRI 302-4, GRI 302-5)

Birlasoft continues to implement targeted energy conservation programs across operations. These include initiatives such as UPS optimization, which is expected to deliver approximately 125,000 kWh of annual energy savings.

- Further, energy-efficient application design and device-level optimizations contribute to reducing power consumption across the organization's digital ecosystem.
- Software-related optimizations, such as energy-efficient application features (e.g., dark mode), contribute to incremental reductions in device-level energy consumption, supporting overall efficiency.
- We measure the energy efficiency of our data centres using Power Usage Effectiveness (PUE), a globally recognized metric defined as the ratio of total facility energy to IT equipment energy. The reported average Power Usage Effectiveness (PUE) is as mentioned below.

1.17
Average Power Usage Effectiveness (PUE)

Emission Monitoring and Control

(GRI 3-3)

Birlasoft's emissions profile is closely linked to how it operates, grows, and engages across its value chain. While electricity consumption remains a key contributor within operations, a significant portion of emissions originates beyond direct control - driven by procurement activities, employee mobility, and business travel. This makes emissions management both an operational and collaborative priority.

Oversight is driven through a cross-functional model, with the ESG and Facilities teams working alongside business functions to track emissions, identify reduction opportunities, and embed accountability. Progress is monitored periodically, enabling course correction and ensuring alignment with decarbonization goals.

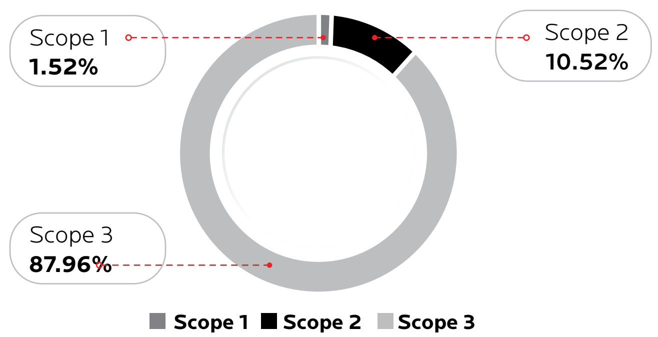
Emissions are quantified in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and the GHG Protocol Corporate Value Chain (Scope 3) Standard, with emissions reported in tonnes of carbon dioxide equivalent (MT CO_2e) using emissions factors from widely recognised industry sources including DEFRA, CEA, Supply Chain GHG Emission Factors for US Commodities v1.2, etc.

Scope 1 emissions include direct greenhouse gas (GHG) emissions from sources owned or controlled by the Company, such as fuel combustion in stationery equipment, diesel generators, and company-owned vehicles.

Scope 2 emissions include indirect GHG emissions associated with the generation of purchased electricity consumed by the Company.

Scope 3 emissions include indirect emissions occurring across the Company's value chain, both upstream and downstream of operations, encompassing categories such as purchased goods and services, business travel, employee commuting, and other relevant value chain activities.

GHG Emissions FY 2025-26



Emissions Baseline & Profile

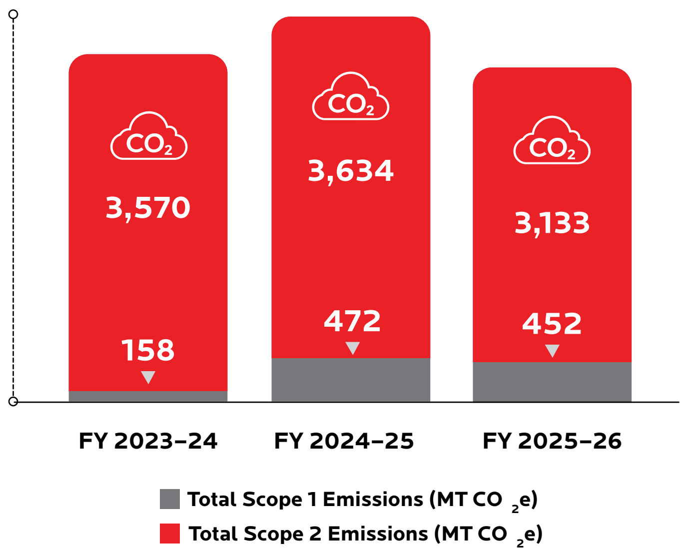
In FY2025-26, Birlasoft's emissions were as follows:

Scope 1 and Scope 2 Emissions

(GRI 305-1, 305-2, GRI 305-4)

Scope 1 and Scope 2 emissions reflect Birlasoft's direct operational footprint, primarily arising from fuel consumption and electricity use across its facilities. Tracking these emissions provides a clear view of the Company's operational efficiency and the impact of its transition towards cleaner energy sources. The chart below outlines the trend in emissions over the years.

Scope 1 and Scope 2 Emissions (MT CO_2e)



	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26 (Consolidated)*
Scope 1	158	472	452	452
Scope 2 (Location Based)	3,570	3,634	3,644	3,644
Scope 2 (Market Based)	3,570	3,634	3,133	3,133
Total Scope 1 and Scope 2 Emissions Intensity in terms of MT CO_2e/Mn INR	0.14	0.15	0.13	0.07

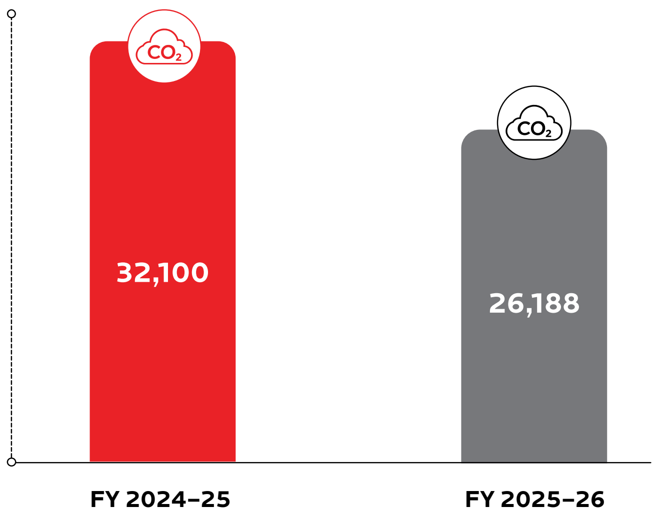
1. *Note - Data for FY 2024-25 and FY 2025-26 covers all Birlasoft India facilities (owned and leased premises).
2. For Scope 2 Emissions the emission factor considered is as per the Central Electricity Authority (User Guide, Version 21.0, November 2025), Emission Factor for Grid Electricity (0.710 (MT CO_2e)/MWh) for both FY 2024-25 and FY 2025-26. Accordingly, the Scope 2 emission and intensity values for FY 2024-25 are revised.
3. Birlasoft uses the market-based approach to track performance against its Scope 2 emission reduction targets and intensity calculation.
4. Intensity calculations for FY 2024-25 are based on standalone revenue, while FY 2025-26 calculations are based on consolidated revenue. Emission intensity improved for FY 2025-26 due to the emission reduction initiatives implemented by the company.

Scope 3 Emissions

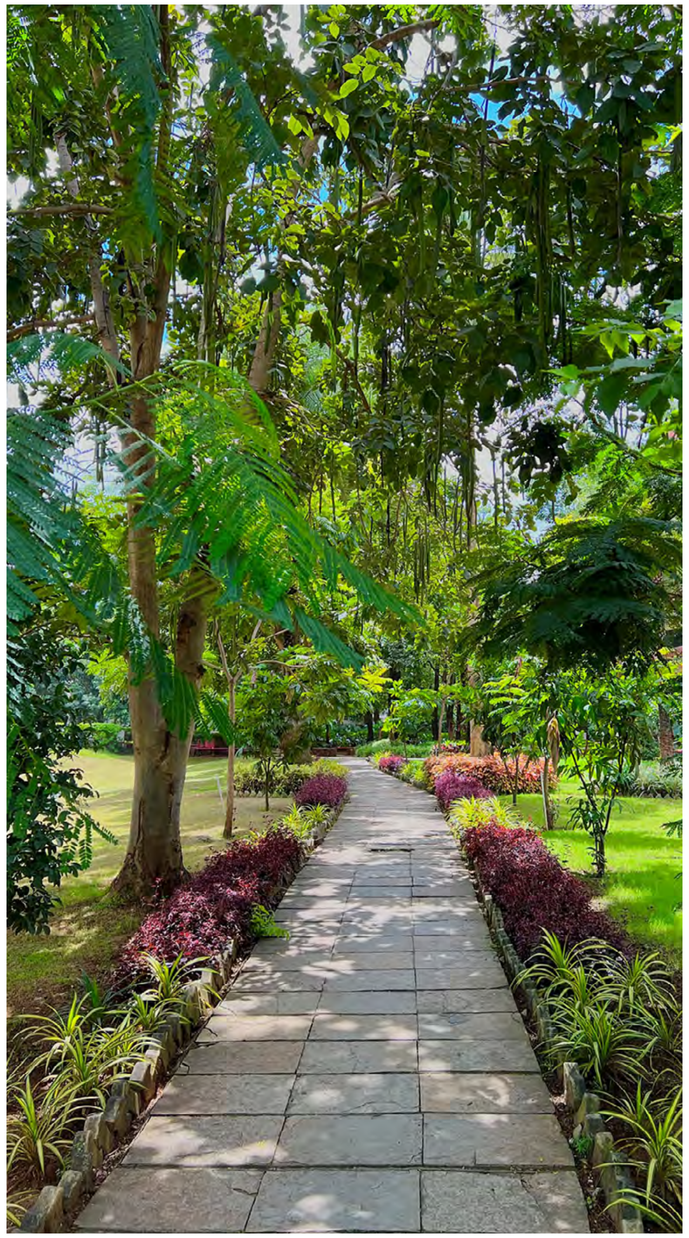
(GRI 305-3)

Scope 3 emissions account for the majority of Birlasoft's overall emissions, driven largely by upstream procurement and employee-related activities. Understanding the composition of these emissions is critical to identifying priority areas for decarbonization. The chart below presents the distribution across key categories.

Total Scope 3 Emission (MT CO_2e)

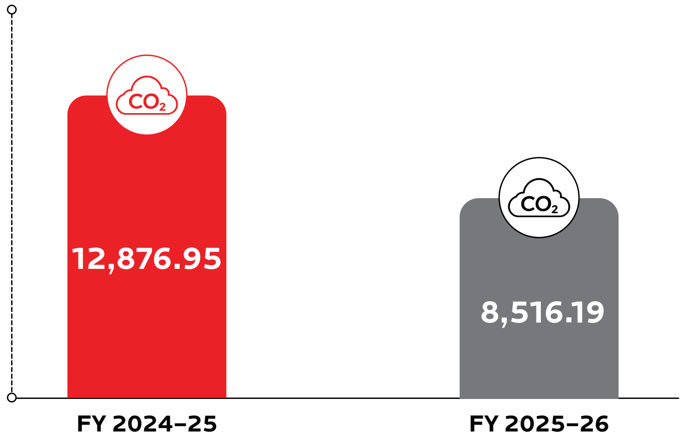


1. Note - Birlasoft undertook Scope 3 emission inventory accounting covering all relevant categories for FY 2025-26.
2. Due to a change in the calculation methodology, the FY 2024-25 Scope 3 emission values have been revised across all relevant categories applicable to Birlasoft.
3. Intensity calculations for FY 2024-25 are based on standalone revenue, while FY 2025-26 calculations are based on consolidated revenue. Scope 3 Emission intensity improved for FY 2025-26 due to the emission reduction initiatives implemented by the company.

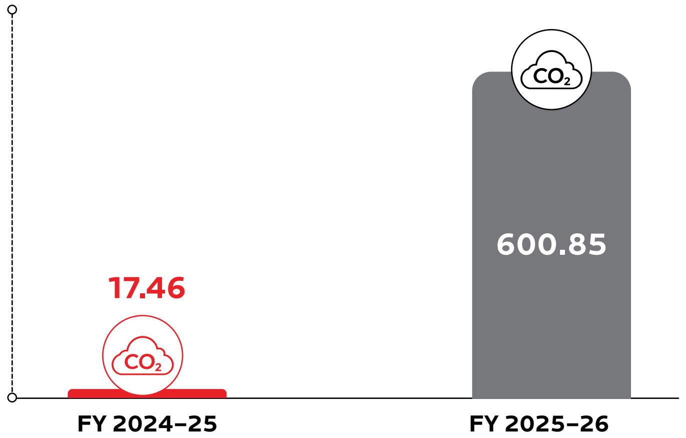


Overall, the reduction across most Scope 3 categories reflects a combination of operational improvements, controlled consumption, and more refined data capture. Emissions from purchased goods and services (Category 1) declined in line with reduced procurement spend, particularly across key categories. Fuel- and energy-related emissions (Category 3) decreased due to lower electricity consumption, indicating improved energy management.

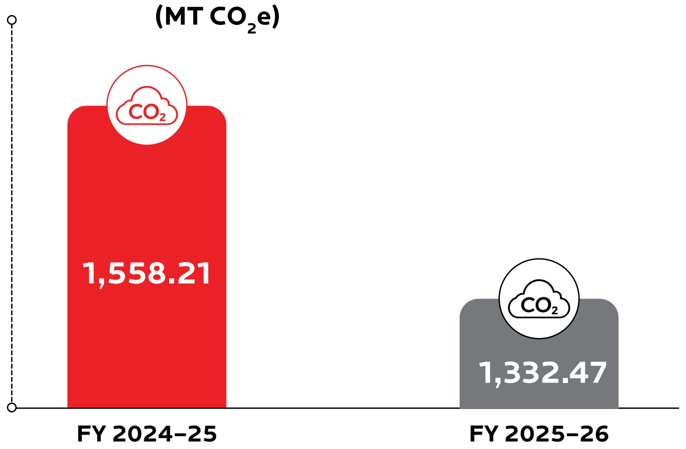
Category 1: Purchased Goods and Services (MT CO_2e)



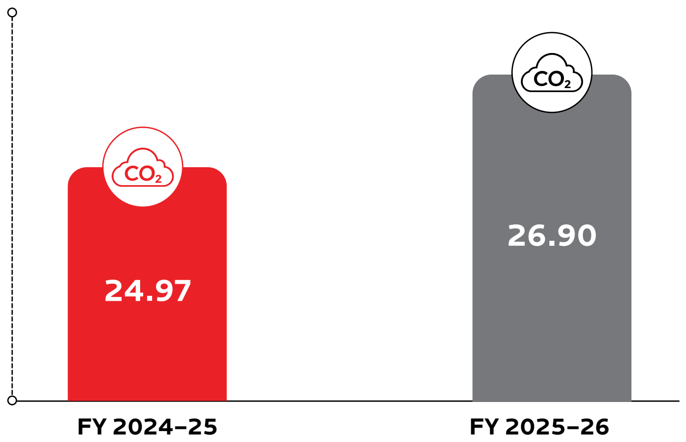
Category 2: Capital Goods (MT CO_2e)



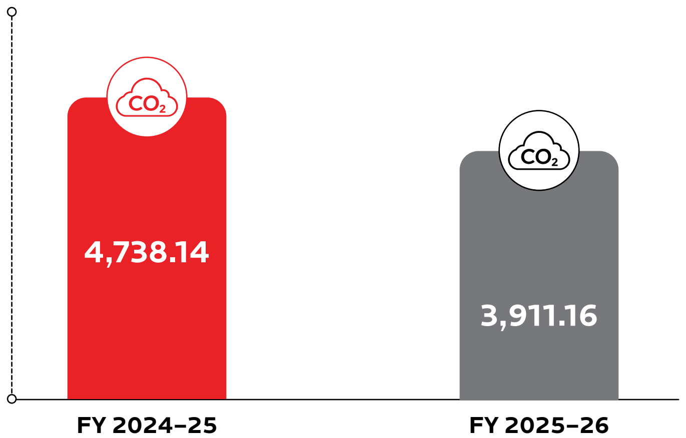
Category 3: Fuels and Energy Related Activities (MT CO_2e)



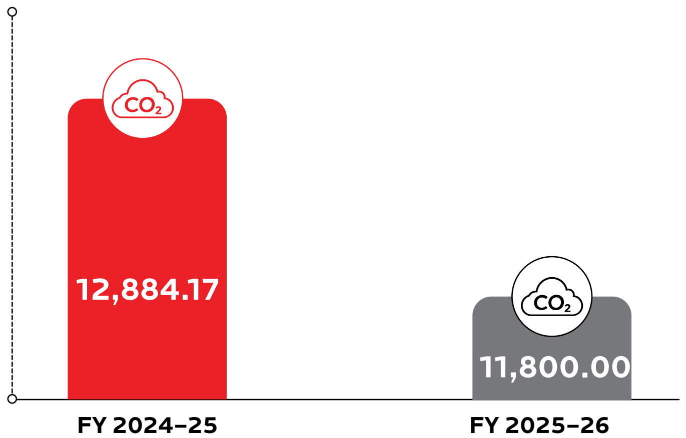
Category 5: Waste Generated in Operations (MT CO_2e)



Category 6: Business Travel (MT CO_2e)



Category 7: Employee Commute (MT CO_2e)



Category 6 – includes business travel including air, rail, road travel and hotel stay
Category 7 – includes employee commute and work from home emissions.

Reductions in business travel (Category 6) were driven by optimization in travel patterns, especially a decline in air travel. Similarly, employee commuting emissions (Category 7) decreased due to more accurate and representative data collection, reflecting actual travel behaviour more closely.

A marginal increase in waste-related emissions (Category 5[7]) is attributable to expanded operations and higher occupancy at newer facilities. The increase in capital goods (Category 2[8]) reflects both an expanded scope of emissions accounting compared to the previous year, as well as higher investments in infrastructure and assets.

By linking emissions management to both operational efficiency and broader business practices, Birlasoft is working towards a transition that is both scalable and aligned with long-term climate commitments.

Driving Sustainability through Fleet Operations

Birlasoft continues to strengthen its fleet operations through a fully automated transportation system implemented across locations. This covers cab services, on-call transportation, and bus operations, improving efficiency while reducing resource use.

Key features:

Digital Bus Passes and Online service registration

Smart Commute app enables real-time vehicle tracking and digital check-in/check-out

By digitizing fleet operations, the initiative continues to streamline processes, enhance employee convenience, and reduce environmental impact.

Climate Transition Plan

Birlasoft's Climate Transition Plan outlines how the organization will systematically align its business model with a low-carbon future over the medium to long term. The Plan focuses on integrating climate considerations into strategic decision-making, ensuring that growth, investments, and operational expansion remain consistent with the Company's emissions reduction trajectory and long-term net-zero ambition.

The approach emphasizes a forward-looking transition that combines risk management with opportunity identification. This includes assessing potential impacts from evolving climate regulations, carbon pricing mechanisms, and changing stakeholder expectations, while also identifying opportunities in areas such as renewable energy sourcing, digital efficiency, and sustainable service delivery.

A key element of the transition plan is embedding climate considerations into governance and planning processes, enabling the Company to track progress, adapt to emerging risks, and align capital allocation with climate priorities. Scenario-based thinking and phased implementation approaches support flexibility in responding to uncertainties related to business growth, technology evolution, and regulatory developments.

Through this structured transition framework, Birlasoft aims to ensure that its operations, value chain, and long-term strategy remain resilient, competitive, and aligned with global climate goals.

Our Climate Ambition – Decarbonization Commitment

Birlasoft is committed to reducing its greenhouse gas (GHG) emissions in line with global climate science and the objectives of the Paris Agreement. The Company's decarbonization strategy is aligned with the Science Based Targets initiative (SBTi), ensuring that its emissions reduction pathway is consistent with limiting global warming to 1.5°C.

[7]Scope 3 – Category 2: The increase in emissions during the year is primarily attributable to higher capital investments, including the setup of new office infrastructure and procurement of equipment such as laptops, IT hardware, and related assets.

[8]Scope 3 – Category 5: Increase in emissions is attributable to higher municipal waste generation during the reporting period.

As part of its near-term commitments, Birlasoft aims to:

- Reduce Scope 1 and Scope 2 emissions by approximately 42% by FY2030–31, from a FY2024–25 baseline
- Reduce Scope 3 emissions by approximately 25% over the same period

Net-Zero Transition Plan

Birlasoft has established a **Net-Zero Transition Plan aligned with the Paris Agreement goal of limiting global warming to 1.5°C**, supporting the achievement of global net-zero emissions by 2040. The transition plan is informed by Birlasoft's Climate Risk Assessment (CRA) and Decarbonization Strategy & Roadmap and integrates climate considerations into business strategy, operations, energy management, investment planning, and value chain engagement.

Alignment with the Paris Agreement on climate change goal of limiting global warming to 1.5°C

Using FY 2024–25 as the baseline year, Birlasoft has adopted a science-aligned decarbonization pathway consistent with the Paris Agreement's 1.5°C climate goal as under

Net-Zero Target	Near-Term Targets (by 2030)	Long-Term Targets (by 2040)
• Achieve Net-Zero GHG emissions by 2040	• Reduce Scope 1 & 2 GHG emissions by 42%	• Reduce Scope 1 & 2 GHG emissions by 90%
	• Reduce Scope 3 GHG emissions by 25%	• Reduce Scope 3 GHG emissions by 90%
		• Residual emissions, if any, will be neutralized through carbon removals/offsets in accordance with SBTi requirements.

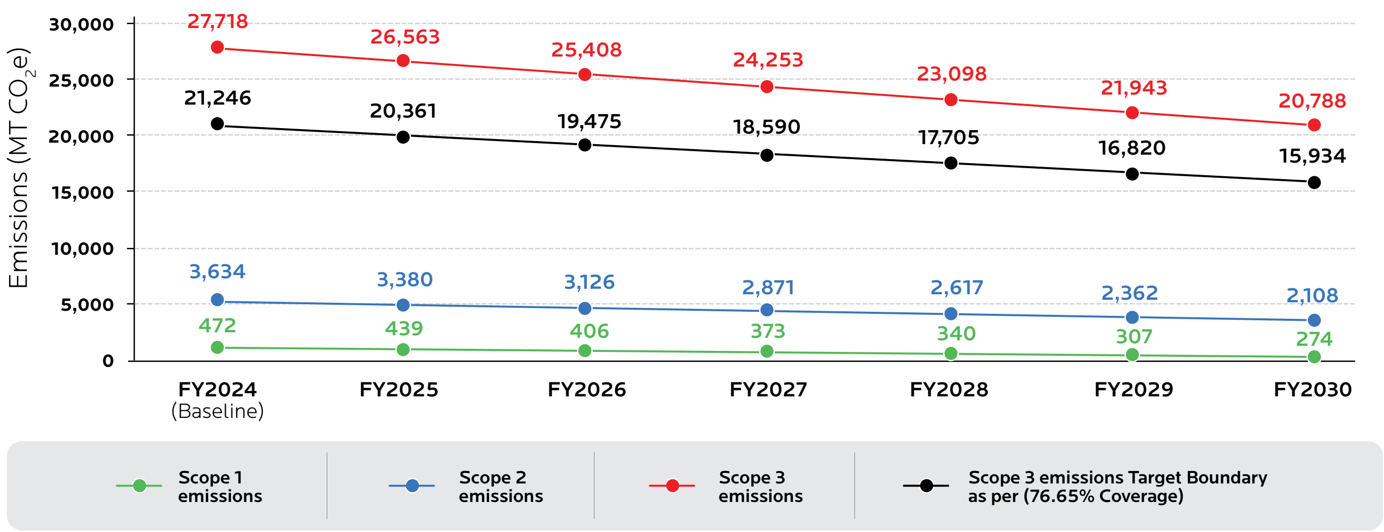
Quantified targets for investments or funding to implement the transition plan

To implement its transition plan, Birlasoft will continue directing investments towards renewable energy procurement, energy-efficiency improvements, refrigerant transition, low-carbon fuel adoption, sustainable mobility initiatives, digital energy optimisation, and supplier decarbonization programmes. Supporting these investments, the Company has established a **leadership approved commitment to increase renewable electricity to 42% of total electricity consumption by FY 2029-30,** alongside investments in energy-efficient infrastructure and fugitive emissions reduction measures.

Birlasoft has also established **quantified annual emission reduction targets** to monitor implementation of its transition plan. Using FY 2024-25 as the baseline year, the Company targets a **7% year-on-year linear reduction in Scope 1 and Scope 2 emissions and a 4.2% year-on-year linear reduction in Scope 3 emissions** through FY2030-31, providing a clear and measurable pathway towards its science-aligned emission reduction targets.

Greenhouse Gas Emissions (MT CO_2e)	FY 2024 -25 (Baseline)	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028- 29	FY 2029-30	FY 2030-31
Scope 1 emissions	472	439	406	373	340	307	274
Scope 2 emissions	3,634	3,380	3,126	2,871	2,617	2,362	2,108
Scope 3 emissions	27,718	26,563	25,408	24,253	23,098	21,943	20,788
Scope 3 emissions Target Boundary as per (76.65% Coverage)	21,246	20,361	19,475	18,590	17,705	16,820	15,934

DECARBONISATION PATHWAY



Planned key actions and decarbonization levers to achieve the Company's emission reduction targets

Scope 1: Birlasoft will reduce direct greenhouse gas emissions through the transition to low Global Warming Potential (GWP) refrigerants, strengthened refrigerant leak detection and maintenance practices, and adoption of biodiesel for backup power systems.

Scope 2: The Company will reduce indirect emissions through accelerated renewable electricity procurement using green tariffs, rooftop solar and open-access renewable energy arrangements, complemented by energy-efficiency initiatives including HVAC optimisation, Building Management Systems (BMS), smart controls, efficient lighting, and workplace energy management.

Scope 3: Birlasoft will reduce value chain emissions by strengthening supplier engagement programmes, encouraging the adoption of science-based targets among strategic suppliers, optimising business travel, promoting virtual collaboration and hybrid working, encouraging shared mobility and electric vehicle adoption, and embedding climate considerations into procurement decisions.

Engagement with stakeholders to gather input and support the achievement of the transition plan

Birlasoft recognises that successful implementation of its transition plan requires collaboration across its stakeholder ecosystem.

Value chain: The Company will engage suppliers representing a significant proportion of procurement-related emissions to improve greenhouse gas disclosure, strengthen climate governance, encourage adoption of science-based targets, and promote low-carbon procurement practices throughout the value chain.

Industry peers, relevant associations and initiatives: Birlasoft will continue participating in industry collaborations, climate-related initiatives, and knowledge-sharing platforms to exchange best practices, accelerate innovation, and contribute to collective decarbonisation efforts.

Government, public sector and civil society: The Company will engage with government agencies, regulatory authorities, public sector institutions, customers, and civil society organisations to support climate policy implementation, renewable energy adoption, and broader sustainability objectives while contributing to India's low-carbon transition.

Assessment of social implications of the transition plan and corresponding actions.

Birlasoft recognises that the transition to a low-carbon economy should be just, inclusive, and equitable. Accordingly, the Company has assessed the social implications of its transition plan and is committed to building employee capabilities through reskilling and sustainability awareness programmes, promoting sustainable mobility options, strengthening supplier capability on climate action, and integrating sustainability considerations into business decision-making. These measures are intended to minimise transition-related risks while creating long-term value for employees, customers, suppliers, communities, investors, and other stakeholders.

Overall, Birlasoft's Net-Zero Transition Plan provides a **time-bound, science-aligned, and actionable roadmap** that combines **annual quantified emission reduction milestones,** investments supporting decarbonisation, targeted actions across **Scope 1, Scope 2, and Scope 3 emissions,** broad stakeholder engagement, and responsible business practices to support the Company's transition towards a resilient, low-carbon future consistent with the **Paris Agreement's 1.5°C ambition.**

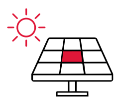
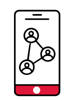
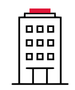
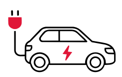
Net-Zero Commitment

Our Net-Zero Journey

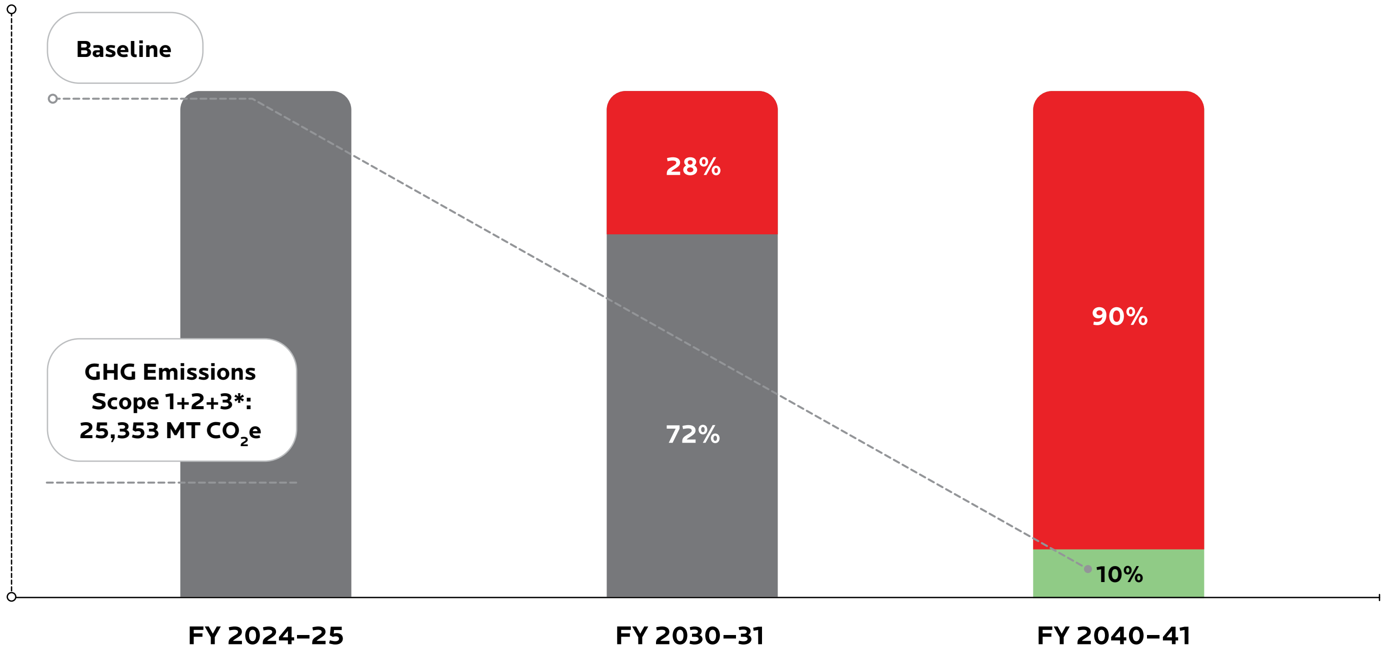
Birlasoft is committed to achieving net-zero greenhouse gas emissions by FY2040, aligned with global climate goals and science-based pathways. The Company's transition is anchored in reducing emissions across operations and the value chain while integrating sustainability into core business decisions. Our approach combines operational efficiency, renewable energy adoption, and value chain engagement to enable long-term emissions reduction while supporting business growth.

A Structured Pathway to Net-Zero

Our net-zero journey is guided by a phased and integrated roadmap that aligns climate action with business strategy and the principles of the Science Based Targets initiative (SBTi). Emissions reduction initiatives are embedded across infrastructure, digital operations, and supply chain engagement, ensuring a consistent and scalable transition.

Net-Zero Commitment		
Journey	**Strategy**	**Targets**
Our Net-Zero Journey	• Integrated Decarbonization Roadmap • Business and Climate Alignment • Internal Carbon Pricing support	• Net-Zero by FY 2040-41 • 42% reduction in Scope 1 and Scope 2 emissions by 2030 with baseline FY 2024-25 • 25% reduction in Scope 3 emissions by 2030 with baseline FY 2024-25
Decarbonization Levers		
	• Renewable Energy	• Scaling renewable electricity adoption through power purchase agreements (PPAs), green tariffs, and onsite solar installations
	• Digital Optimization	• Leveraging automation and digital solutions to reduce energy demand and resource consumption across operations
	• Green infrastructure	• Transitioning to green-certified buildings with enhanced energy, water, and material efficiency
	• Mobility	• Promote low-carbon employee mobility • Optimize business travel • Drive sustainable procurement across key categories
	• Residual Emissions	• Prioritizing permanent and verifiable sequestration approaches aligned with net-zero principles

Net Zero Roadmap



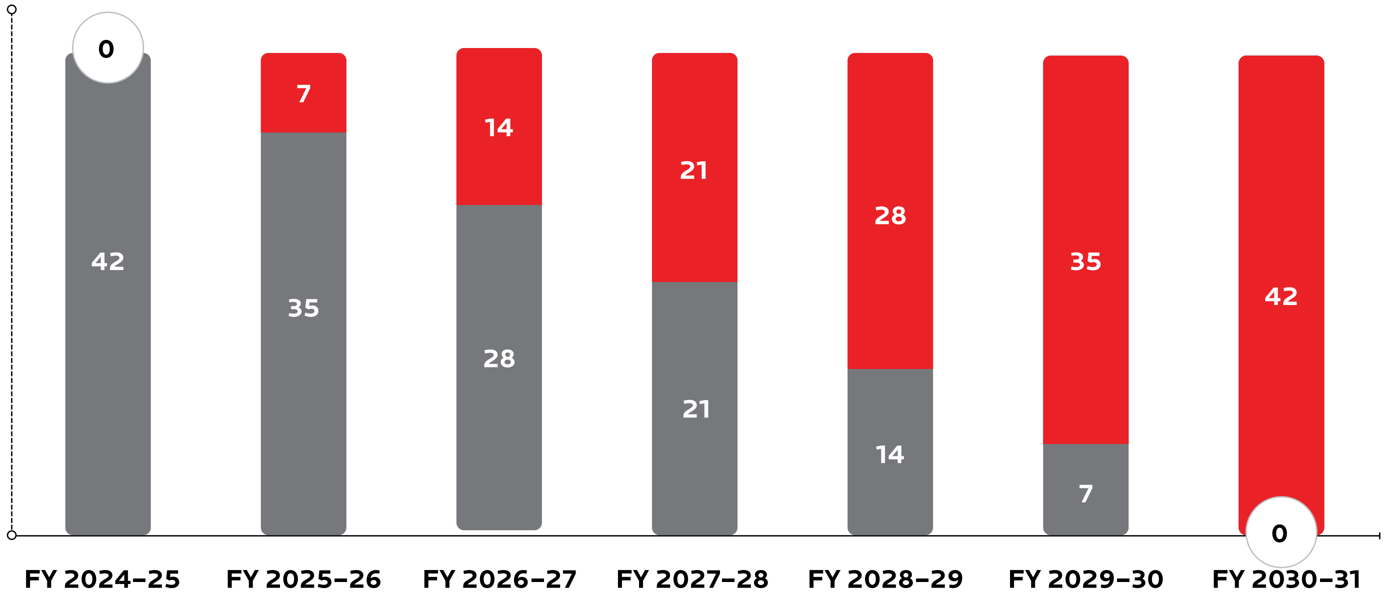
*- Scope (1+2+3) GHG Emissions mentioned in the picture above are as per SBTi target boundary

LEGEND
Emissions Reduction Initiatives: Reduction achieved through operational efficiency, energy-efficient technologies, renewable energy adoption, low-carbon offerings, and digital infrastructure optimization.
Neutralization of Residual Emissions: Neutralization of residual emissions through high-integrity carbon removals, including afforestation, biochar, and verified carbon removal credits.
Emissions

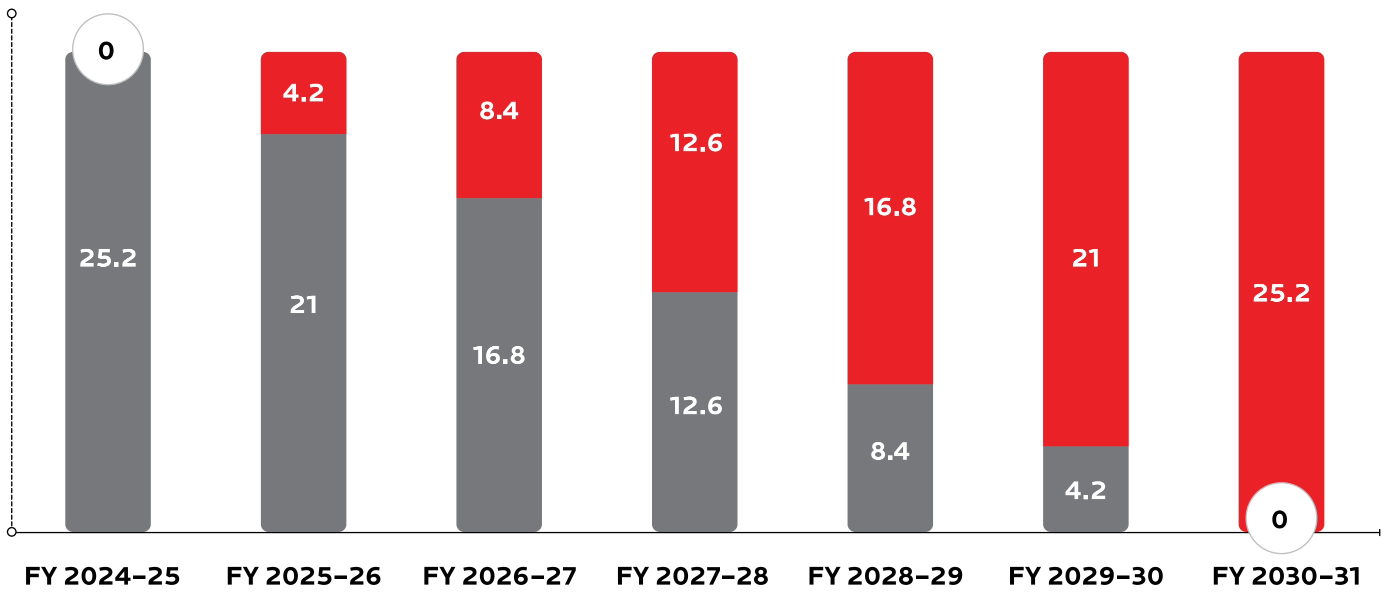
Integrated Approach to Decarbonization

Birlasoft's decarbonization strategy combines renewable energy adoption, infrastructure efficiency, digital optimization, and behavioural interventions. From large-scale transitions such as 100% renewable electricity at key campuses to smaller, distributed initiatives such as paper reduction and IT optimization, each intervention contributes to reducing the Company's overall environmental footprint. The strategy ensures that emissions reduction is achieved alongside business growth, supporting both environmental responsibility and long-term value creation.

Near Term (Scope 1 and 2) Emissions Reduction Roadmap (%)



Near Term (Scope 3) Emissions Reduction Roadmap (%)



LEGEND
Operational Efficiency – Transition to green buildings, workplace sustainability initiatives, optimized facility operations, reduced business travel, sustainable procurement, and waste reduction programs.
Energy-efficient machine and equipment - Implementation of energy-efficient HVAC systems, PAC units, LED lighting, and real-time energy monitoring to reduce power consumption and improve operational efficiency.
Energy Management Programs - Increased renewable energy procurement through solar PPAs and green tariffs, supported by energy audits and efficiency initiatives to reduce energy intensity.
Low Carbon Offerings - Sustainable digital solutions that enable clients to reduce their carbon footprint.
Emissions

Renewable Energy

(GRI 305-5)

The transition to renewable electricity is the primary driver of emissions reduction across Birlasoft's operations. The Company is progressively increasing its share of renewable energy through renewable power procurement mechanisms such as green tariffs, power purchase agreements (PPA), captive and group captive projects. Birlasoft has complemented its renewable energy transition with on-site clean energy solutions. At its Pune campus, the Company has installed rooftop solar photovoltaic systems with a total capacity of 390 kW, generating over 500,000 units of electricity annually. The initiative was implemented in phases, beginning with a 125-kW installation in 2016, followed by an additional 265 kW in 2021. Together, these installations contribute meaningfully to meeting onsite energy demand, reducing reliance on conventional grid electricity and lowering the overall carbon footprint.

The Pune campus now operates on **100% renewable electricity,** enabled through a combination of power purchase agreements (PPAs) for rooftop solar, and sourcing of green power through DISCOM. The adoption of green tariffs alone enabled an avoidance of 106.44 MT CO_2e Scope 2 emissions during FY 2025-26, demonstrating measurable impact from this transition. This approach is being expanded across key locations, including Chennai, where around 50% of energy needs are met through renewable energy sourced via power purchase agreements (PPAs) reinforcing Birlasoft's commitment to reducing dependence on conventional grid electricity and building a low-carbon energy portfolio.

In addition to solar power generation, Birlasoft has deployed solar thermal solutions to enhance energy efficiency in daily operations. Solar collectors installed at the cafeteria generate approximately 6,000 litres of hot water per day, providing an energy-efficient alternative to conventional water heating systems. These initiatives collectively support the Company's broader transition towards cleaner and more resource-efficient operations. The Company is also supporting its transition through mobility initiatives such as the introduction of electric vehicles (EVs) within its fleet and plans to expand EV charging infrastructure, further contributing to emissions reduction.

Praveen Siddannavar
Senior VP – Facilities & Administration

"Sustainability begins with the way we run our spaces - efficiently, responsibly, and with care for the environment. From using renewable energy to responsible water and waste management by utilising advanced technologies, we are embedding sustainability into the core of our operations. Operational excellence and environmental stewardship must go hand in hand as we build a more sustainable future."

Operational Efficiency

Green Buildings and Sustainable Infrastructure

In addition to renewable energy, Birlasoft is strengthening operational efficiency through sustainable infrastructure and green building practices. The Company continues to align its facilities with recognized environmental standards, reflecting its commitment to resource efficiency and responsible operations. Birlasoft's offices in Mumbai, Chennai, and Hyderabad operate from green buildings, supporting improved energy performance and reduced environmental impact. For example, the Mumbai office reported:

- 35% reduction in energy consumption
- 50% reduction in water withdrawal
- 100% of hazardous waste recycling through authorized vendors
- 36% reduction in non-hazardous waste

As part of this effort the Company's facility at Millenia Business Park, Chennai (Phase I & II) has been awarded the IGBC Net Zero Waste (Operations) certification by the Indian Green Building Council (IGBC) along with a Platinum-rated Green Building certification. This achievement highlights the Company's focus on integrating sustainability into facility management while advancing overall operational efficiency.

The certification reflects:

- Achievement of net zero waste to landfill status
- Implementation of comprehensive waste management and resource recovery practices
- Alignment with recognized green building and sustainability standards
- Certified with WELL Equity and WELL Health-Safety Ratings, ensuring a healthy, safe, and inclusive workplace

Energy-Efficient Machinery and Equipment

Birlasoft has strengthened its infrastructure with energy-efficient technologies to optimize power consumption while maintaining performance. Key measures include energy-efficient HVAC systems, LED lighting installations, and real-time energy monitoring tools to track and manage consumption.

A key intervention was the replacement of a traditional ductable unit in the data storage centre with a Precision Air Conditioning (PAC) system, resulting in over 7% reduction in power consumption. The PAC system uses R-410A refrigerant, which is non-ozone depleting and environmentally safer compared to R-22. Additionally, T5 luminaires across sites have been replaced with LED fixtures, further reducing energy usage.

Energy Management Programs

Birlasoft's energy management programmes are disclosed in the Annual Report 2025–26 and the Business Responsibility and Sustainability Report (BRSR Principle 6).

Energy audits to identify opportunities for improving energy performance: Birlasoft conducts periodic **energy management audits** through its ISO 14001:2015-certified Environmental Management System, under which energy is identified as a significant environmental aspect. The Company's energy management system is subject to regular internal audits and independent third-party verification by **TÜV Nord** (currently covering approximately 40% of the Company's workforce). These audits analyse energy consumption and performance, monitor energy footprint and energy intensity, and identify **opportunities for improving energy performance.** As part of the FY 2025–26 BRSR Core assurance process, TÜV identified opportunities to **further increase the share of renewable energy in the Company's energy mix,** which aligns with Birlasoft's ongoing energy transition strategy.

Quantified targets to address energy savings: Birlasoft has established measurable energy-related objectives, including a leadership approved target to increase renewable electricity to 42% of total electricity consumption by FY 2029-30, while continuously monitoring total energy consumption, renewable energy share, and energy intensity through the BRSR Core reporting framework.

Actions to reduce the amount of energy use: The Company implemented multiple energy efficiency initiatives, including replacing monolithic UPS systems with modular UPS infrastructure, enabling Dark Mode across the MyWorld 2.0 platform, rationalising server and print infrastructure, optimising workplace energy consumption, and transitioning facilities in Chennai, Hyderabad and Mumbai to certified green buildings.

Evaluation of progress in reducing energy consumption: Birlasoft evaluates the effectiveness of its energy management programmes through year-on-year monitoring of energy performance indicators. During FY 2025–26, the Company's **energy intensity improved from 2.47 GJ/FTE to 2.36 GJ/FTE,** demonstrating continued progress in reducing energy consumption relative to workforce size.

Use of clean or green energy: Birlasoft actively increases the use of clean and renewable energy across its operations. The Pune campus operates on **100% renewable electricity** through a combination of rooftop solar Power Purchase Agreements and DISCOM green tariff procurement, while the Chennai office operates from a BEE 5-Star certified green building designed to minimise energy consumption.

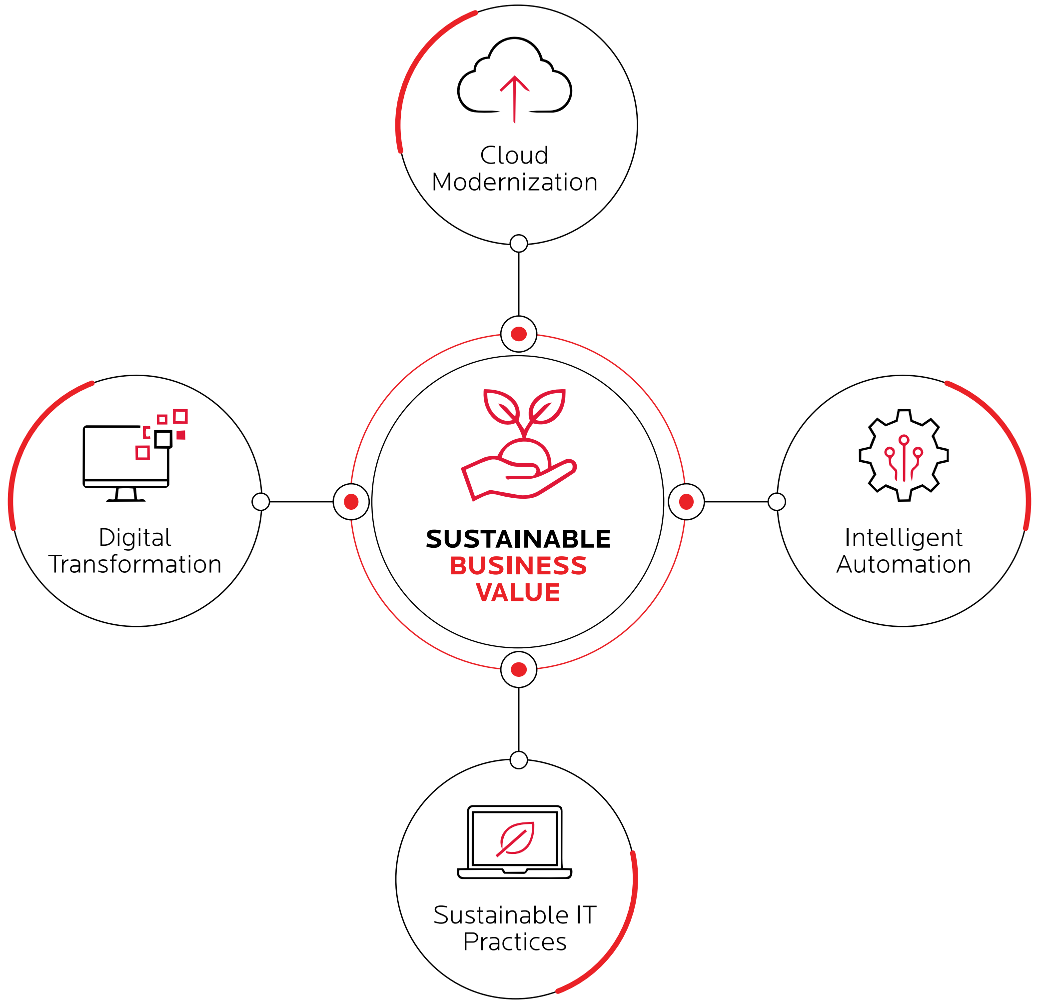
Investments in innovation or research and development to decrease energy consumption: The Company continues to invest in technology-driven innovation to improve energy efficiency, including cloud migration, optimisation of physical server infrastructure, digital workplace solutions, communication infrastructure upgrades, and AI-enabled digital platforms that collectively reduce the energy intensity of business operations.

Energy efficiency training provided to employees to raise awareness of energy consumption reduction: Birlasoft promotes employee awareness of responsible energy consumption through its Environmental Management System, Green Office initiatives, and organisation-wide sustainability awareness programmes like mandatory ESG training, awareness floor walks, mailers, newsletters and engaging quizzes that encourage energy-efficient workplace practices and support achievement of the Company's environmental objectives.

40%	1.25L kWh/yr	8–10%	100%	2.36 GJ/FTE
Headcount covered by ISO 14001 EMS audits (energy as a significant aspect)	Of saving from UPS optimisation	Device-level energy saved via Dark Mode, MyWorld 2.0	Renewable electricity at the Pune campus	FY 2025-26 energy intensity, improved from 2.47

Low Carbon Offerings

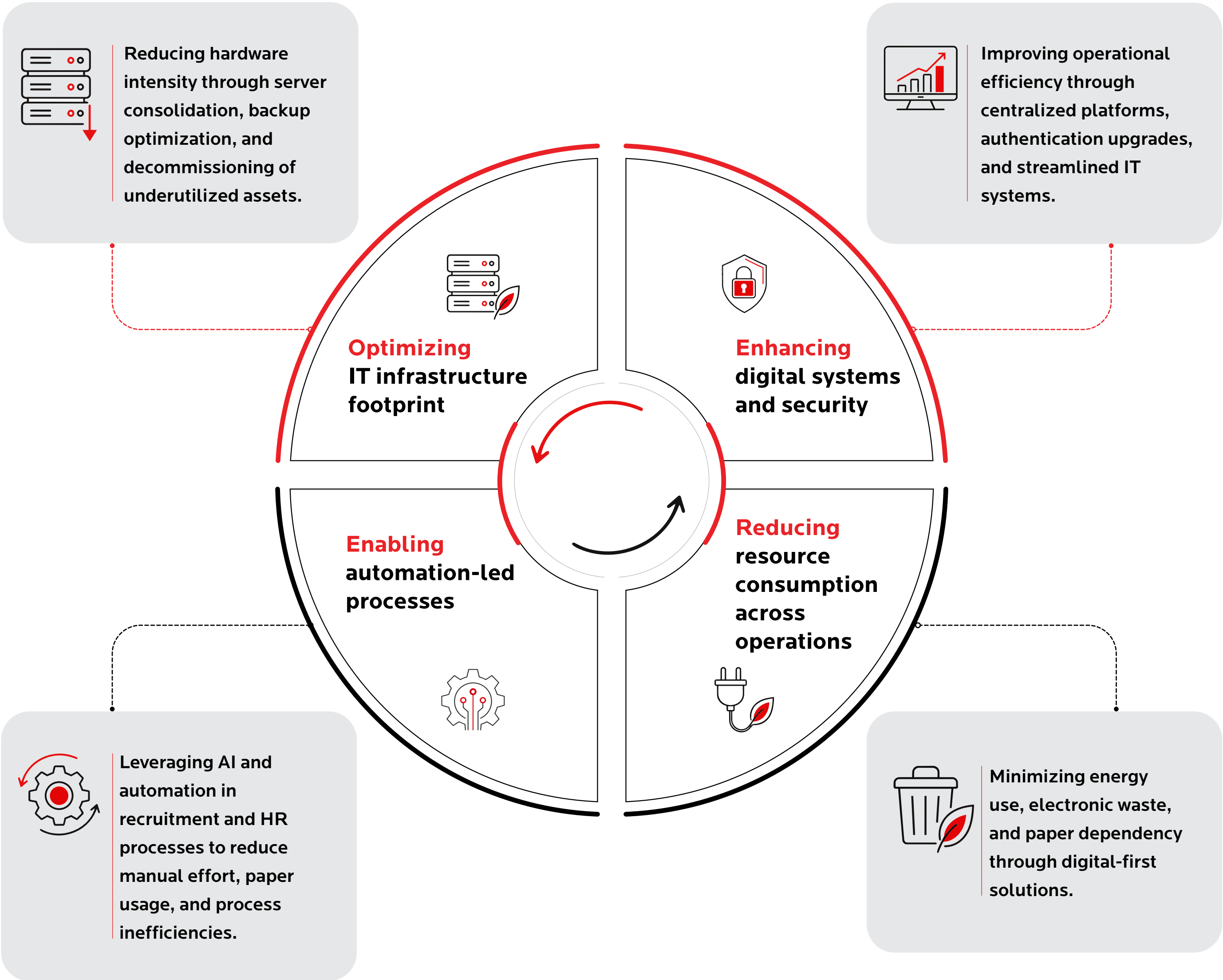
Birlasoft helps organizations advance sustainability goals by combining technology innovation, operational efficiency, and data-driven decision-making. Through modern digital solutions, we enable clients to optimize resources, improve performance, and build more resilient and sustainable operations.



Digital and Infrastructure Optimization

Birlasoft leverages digital transformation and infrastructure optimization to reduce resource consumption, improve operational efficiency, and support its decarbonization journey. By integrating technology-driven improvements across operations, the Company is able to lower its environmental footprint while enhancing business performance.

Our approach focuses on optimizing infrastructure, streamlining digital processes, and embedding efficiency into day-to-day operations.



Creating environment and business value

These initiatives contribute to:

- Lower energy consumption and reduced infrastructure footprint
- Reduced electronic waste through optimized asset utilization
- Improved process efficiency and reduced operational overhead
- Long-term cost optimization through efficient resource use

To further strengthen how such investments are evaluated and prioritized, Birlasoft has introduced an internal carbon pricing mechanism.

Internal Carbon Pricing Mechanism

Birlasoft has introduced internal carbon pricing (ICP) as part of its approach to embedding climate considerations into business decision-making. By assigning a notional cost to greenhouse gas emissions, the Company integrates environmental impact into financial evaluation, enabling more informed and balanced investment decisions.

Strengthening Decision-Making

The introduction of ICP supports Birlasoft in:

- Evaluating investments in renewable energy, energy efficiency, and low-carbon technologies.
- Enhancing cost-benefit analysis by incorporating the impact of emissions.
- Prioritizing projects that deliver both environmental and financial value.
- Aligning capital allocation with the Company's decarbonization objectives.
- Improving preparedness for evolving regulatory and carbon pricing frameworks.

An indicative internal carbon price of approximately **USD 14 per MT CO_2e** has been established using an internal carbon fee approach, linking investments in emission reduction initiatives with their associated environmental benefits. The ICP calculation encompasses all Scope 1, 2 and 3 emissions. This enables the Company to systematically assess the effectiveness and long-term value of decarbonization measures.

Driving Long-Term Value

By integrating ICP into its decision-making framework, Birlasoft strengthens its ability to identify efficient low-carbon pathways, improve investment outcomes, and support a more resilient transition to a low-carbon business model. This approach also reinforces the alignment between operational efficiency, sustainability goals, and long-term financial performance.

Carbon Reduction Plan

Birlasoft has developed a formal Carbon Reduction Plan, completed in accordance with PPN 06/21 and associated guidance and reporting standards, to provide a structured, long-term framework for managing emissions across its global operations. The plan establishes FY 2024–25 as the baseline year for measuring progress and aligns with recognized standards such as the GHG Protocol and the requirements of Science Based Targets (SBTi[9]).

The Plan outlines a clear pathway toward achieving net-zero emissions across the value chain by 2040, supported by defined near-term and long-term targets and a balanced approach to emission reduction and residual emissions management.

It also formalizes Birlasoft's approach to tracking emissions, focusing on consistency, transparency, and alignment with global reporting frameworks. By integrating operational improvements, value chain engagement, and future-ready interventions, the Carbon Reduction Plan serves as a central reference for guiding climate action and measuring progress over time.

Air Quality Management

(GRI 305-6, 305-7)

Birlasoft is committed to maintaining a healthy work environment by managing air emissions and ensuring compliance with applicable regulatory requirements. The Company monitors key air quality parameters, including Oxides of Sulphur (SOx), Oxides of Nitrogen (NOx), and Particulate Matter (PM), which are critical indicators of ambient air quality.

As part of its environmental monitoring framework, Birlasoft conducts periodic stack emission monitoring for key emission sources on quarterly basis. These monitoring activities support compliance with regulatory standards and enable identification of opportunities to reduce emissions.

To further strengthen emission control, Birlasoft has installed Retrofit Emission Control Devices (RECDs) on diesel generator (DG) sets at its Pune facility. These exhaust-mounted filtration systems are designed to significantly reduce harmful pollutants, particularly particulate matter (soot). Post-installation monitoring indicates a substantial reduction in particulate matter emissions across DG sets, demonstrating the effectiveness of the intervention and supporting improved air quality outcomes.

[9] Near-term targets have been internally assessed and set in accordance with the SBTi Corporate Near-Term Criteria (Version 5.3), while Net-Zero targets have been developed in accordance with the SBTi Corporate Net-Zero Standard Criteria (Version 1.3). SBTi has validated Birlasoft's emissions reduction targets.

Parameter	Unit of Measurement	FY 2025-26	FY 2024-25
NOx	kg	3.75	5.15
SOx	kg	3.8	4.11
Particulate Matter (PM)	kg	5.81	8.02
Persistent organic pollutant (POP)	Not Applicable to Birlasoft as the nature of business is to provide IT services to clients and the Company does not engage in manufacturing goods.		
Volatile organic compounds (VOC)			
Hazardous air pollutant (HAP)			

While direct air emissions from operations are limited, Birlasoft focuses on reducing indirect air pollutants through operational and infrastructure-related initiatives. Measures such as transition to renewable electricity, energy efficiency improvements, and optimization of IT infrastructure contribute to lowering emissions associated with fossil fuel-based energy consumption.

The Company has also introduced electric vehicles (EVs) in its fleet, reducing tailpipe emissions such as NOx and particulate matter compared to conventional fuel-based transportation. Additionally, initiatives aimed at reducing paper consumption, promoting digital processes, and minimizing travel-related emissions help lower overall environmental impact.

These efforts are complemented by initiatives such as tree plantation drives, which support local air quality improvement. Through a combination of monitoring, operational efficiency, and indirect emissions reduction measures, Birlasoft continues to strengthen its approach to air quality management.

Waste and Circularity

(GRI 3-3)

Birlasoft recognizes waste generation, particularly electronic waste and operational waste, as a material environmental topic due to its link to resource consumption, landfill impact, and lifecycle emissions. Waste generated across operations primarily includes non-hazardous municipal waste and electronic waste arising from IT infrastructure and workplace activities.

The Company's approach focuses on waste minimization at source, resource efficiency, and circularity, through interventions such as digitalization, optimized infrastructure, and responsible asset management. Waste-related risks and impacts are managed through internal processes led by the FLM and ESG teams, with a focus on reducing waste generation, promoting reuse, and ensuring responsible disposal. Birlasoft aims to reduce landfill dependency and transition toward a more circular and resource-efficient operating model. Waste generation and management practices are periodically monitored, enabling tracking of performance and identification of opportunities for continuous improvement.

This approach is supported by a formal board approved Waste Management Policy, which outlines requirements for waste segregation at source into recyclable, biodegradable, e-waste, hazardous, and non-recyclable/general waste categories, while promoting the 3R (Reduce, Reuse, Recycle) principles through waste minimization, material reuse, responsible recycling, and safe disposal in compliance with applicable regulatory requirements.

[9]Near-term targets have been internally assessed and set in accordance with the SBTi Corporate Near-Term Criteria (Version 5.3), while Net-Zero targets have been developed in accordance with the SBTi Corporate Net-Zero Standard Criteria (Version 1.3). SBTi has validated Birlasoft's emissions reduction targets.

Waste Management Overview

(GRI 306-1, GRI 306-2)

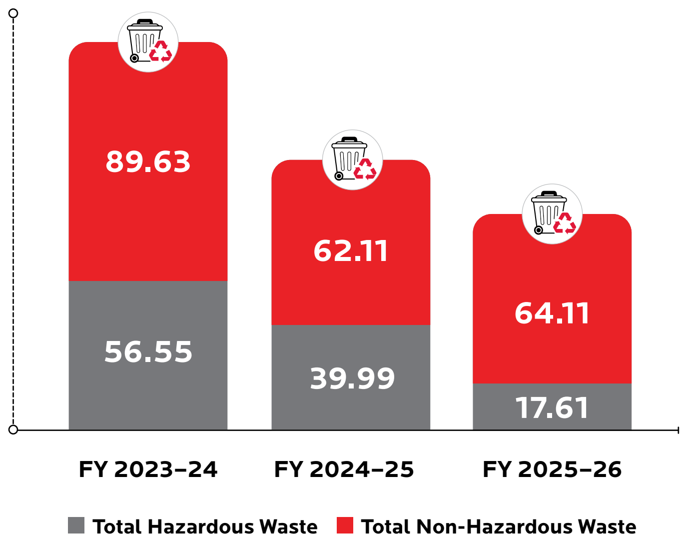
Waste in Birlasoft's operations is primarily generated from workplace consumption and IT infrastructure lifecycle activities. The Company focuses on identifying key waste streams and minimizing their environmental impact through operational efficiency and responsible consumption practices. Waste generated primarily includes municipal solid waste and electronic waste, along with smaller quantities of organic waste, battery waste, and limited hazardous waste associated with facility operations.

Significant emphasis is placed on reducing waste generation at source through digital transformation, optimized procurement, and sustainable workplace practices. The Company also promotes segregation and responsible handling of waste, ensuring alignment with applicable regulatory requirements and environmental standards.

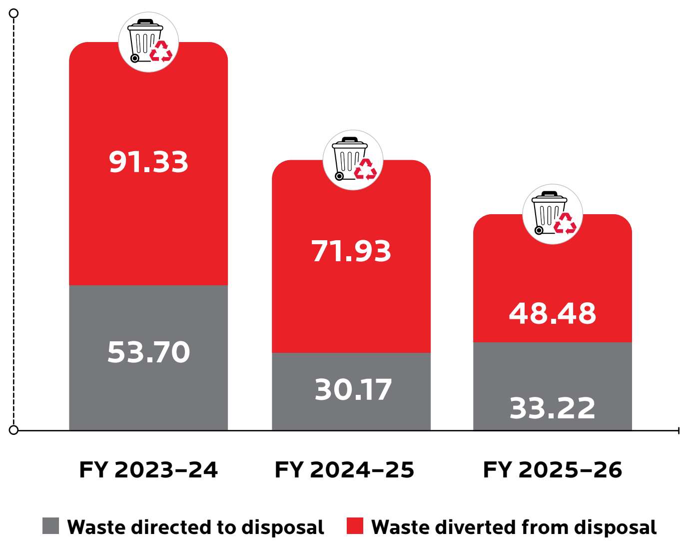
Waste Management Practices

(GRI 306-3, GRI 306-4, GRI 306-5)

Waste Generated (in MT)



Waste Managed (in MT)



- Overall waste managed decreased by 20% in FY 2025-26 compared to FY 2024-25.
- Waste diverted from disposal decreased consistently, falling 21.2% in FY 2024-25 and a further 32.6% in FY 2025-26.

Over the three-year period, both disposal and diverted waste volumes reduced significantly, by 38.1% and 46.9%, respectively.

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26* (consolidated)
Waste intensity (MT/million rupee of turnover)	0.0060	0.0038	0.0029	0.0015

1. *Note –Data for FY 2024-25 and FY 2025-26 covers all Birlasoft India facilities (owned and leased premises).
2. Intensity calculations for FY 2024-25 are based on standalone revenue, while FY 2025-26 calculations are based on consolidated revenue. Waste intensity improved for FY 2025-26 due to the waste reduction measures implemented by the company.

Birlasoft adopts a multi-pronged approach to waste management, focusing on reduction, reuse, and responsible disposal.

Source Reduction

Initiatives such as reduced paper usage, digital workflows, and elimination of single-use materials help lower waste generation.

Segregation and Handling

Waste is segregated at source to enable appropriate recycling and disposal.

Responsible Disposal

Non-recyclable waste is disposed of through authorized vendors in compliance with regulations.

Waste is disposed of through authorized recyclers and vendors, ensuring compliance with applicable environmental regulations.

Minimizing landfill impact

Continuous efforts are made to reduce municipal waste sent to landfill.

Waste Management Programs

Birlasoft conducts **waste management audits to identify opportunities** for improving waste performance through its ISO 14001:2015-certified Environmental Management System, which identifies waste as a significant environmental aspect and is subject to regular internal audits and independent third-party assessments by TÜV Nord, with waste data separately assured by TÜV India Private Limited for FY 2025–26. The audit and assurance process evaluates waste generation, waste intensity, recycling and recovery performance, and disposal practices across all major waste streams, including plastic, e-waste, batteries, mixed metals, organic waste, and other waste categories. As part of the FY 2025–26 assurance process, an opportunity was identified to further strengthen the monitoring of the chain of custody for non-hazardous waste managed through third-party recyclers, enabling enhanced traceability and verification of recycling outcomes.

Birlasoft has implemented **action plans to reduce waste generation,** including replacing paper cups with ceramic cups for tea and coffee, replacing tissue paper with energy-efficient hand dryers across all locations, decommissioning underutilised server infrastructure across remote sites, and consolidating print servers across India from seven to two. The Company has set **quantified targets to minimize waste**, including a Board-approved commitment to achieve Zero Waste to Landfill at all owned premises by 2030 with improved waste intensity per Full-Time Employee, and to ensure 100% annual e-waste recycling through authorised recyclers. These actions are supported by **investment in innovation and research and development to minimize waste,** including an Organic Waste Composter at the Pune campus that recycles and reuses plant waste for garden maintenance. Birlasoft has i**ntegrated recycling programs to reduce the waste from its own operations sent to landfill,** with all waste disposed through authorised vendors for recycling, reuse or safe disposal in line with State Pollution Control Board guidelines. 48.48 metric tonnes of waste was recycled or reused in FY 2025-26, and nearly 100% of hazardous waste was recycled.

Resource Efficiency and Circular Practices

Birlasoft continues to drive resource efficiency through circular and waste reduction initiatives.

- Transition to ceramic cups and energy-efficient hand dryers has significantly reduced paper and tissue consumption, contributing to the saving of hundreds of trees annually and lowering waste sent to landfill.
- Digitization of HR documentation has eliminated the use of approximately 1,000 sheets of paper per month.
- Asset lifecycle management improvements have enabled high recovery and reuse rates for IT devices, reducing e-waste generation and avoiding emissions associated with new asset manufacturing.
- Biodegradable waste generated at key locations is processed through Organic Waste Composters (OWC), enabling in-house treatment and conversion into compost. Compost is reused for maintaining greenery within office premises, supporting circular waste practices and reducing landfill burden.
- **Replacement of Paper cups with Ceramic Mugs**
  By switching to ceramic mugs, we have reduced single-use waste and landfill impact.
- **Reducing Paper Waste with Hand Dryer Installation**
  Switching to hand dryers has eliminated paper towel waste at locations across India.

Birlasoft's partnership with Padcare Labs to advance sustainable sanitary waste management has continued in FY 2025-26, and this initiative has continued to scale over time. During the year, used sanitary pads were collected from office restrooms, resulting in the recycling of 0.12 MT of material. Reinforcing its commitment to eco-conscious practices, the recycled material was repurposed into useful stationery items such as affirmation cards, notebooks, mini calendars, and to-do lists—all produced from 100% safe recycled material. In recognition of these efforts, Birlasoft's Pan India offices were awarded the "Sustainable Champion" title by Team Padcare.

E-Waste and Circular Asset Management

Electronic waste represents a key focus area for Birlasoft given its IT-intensive operations. Birlasoft continues its structured approach to responsible e waste management. The Facilities & Logistics Management (FLM) team, in coordination with the IT function, manages the end to end lifecycle of e waste. All waste is routed through authorized vendors selected via transparent bidding processes, with due diligence carried out to verify regulatory and environmental compliance. This ensures safe disposal while enabling resource recovery and reuse.

The Company has implemented structured asset lifecycle management practices to minimize e-waste generation and promote circularity:

- High recovery rates of IT assets (100% within India) enable reuse and responsible management
- Reduced procurement of new assets through extended lifecycle management
- Infrastructure rationalization initiatives, including server consolidation and decommissioning, reduce hardware footprint

These practices reduce both electronic waste generation and associated lifecycle emissions, while improving resource efficiency and operational performance.

Collection of Plant Waste at Pune

Operation of Organic Waste Composter

Usage of chipper

Mulching practice to maintain soil moisture

IT Process Improvement Initiatives

To strengthen asset governance, improve software spend control, and safeguard company data, Birlasoft implemented the following IT-led process enhancements:

1. Global Asset Recovery Process

- Established a standardized process for recovery of IT assets from separating employees.
- Introduced centralized tracking, return guidelines, and automated follow-ups.
- Facilitated recovery of multiple assets while reducing the risk of asset loss and data exposure.

2. Asset Refurbishment and Employee Purchase Policy

- Introduced a policy enabling employees to purchase eligible IT assets after four years of use or upon reaching Zero Written Down Value (WDV).
- Increased utilization of existing hardware through responsible reuse.
- Contributed to reduction of electronic waste and provided employees with a cost-effective ownership option.

3. Software Purchase Governance

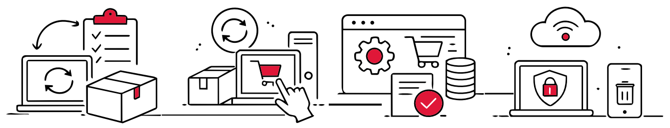
- Implemented approval controls to manage software procurement and license allocation.
- Reduced duplicate and non-standard software purchases.
- Improved utilization of existing licenses and strengthened spend discipline.

4. Remote Data Wipe for Exiting Employees

- Deployed remote data wipe capability for devices used by employees separating remotely.
- Enabled secure removal of company data from returned or non-returned devices.
- Supported compliance with internal information security requirements.

Impact

- Improved visibility and control over IT assets.
- Strengthened protection of company data.
- Increased utilization of existing technology investments.
- Extended asset life and reduced electronic waste.



Water Management

(GRI 303-1)

Birlasoft recognizes water as an essential natural resource and a key component of sustainable operations. While water usage in the Company's operations is relatively limited compared to resource-intensive industries, responsible water management is important to minimize environmental impact and align with broader sustainability goals.

The Company recognizes water as a shared resource and considers local water availability and potential impacts on communities and ecosystems in its approach. While its operations are not water-intensive, efforts focus on efficient water use, minimizing withdrawals, and maximizing reuse, particularly through infrastructure and facility-level improvements. Water-related impacts are managed through facility operations, supported by the Facilities and ESG teams, with a focus on monitoring consumption, improving efficiency, and ensuring regulatory compliance.

This approach is supported by our board approved Water Management Policy, which focuses on responsible sourcing, efficient consumption, and adoption of technologies to reduce water-related impacts.

Water Consumption Overview

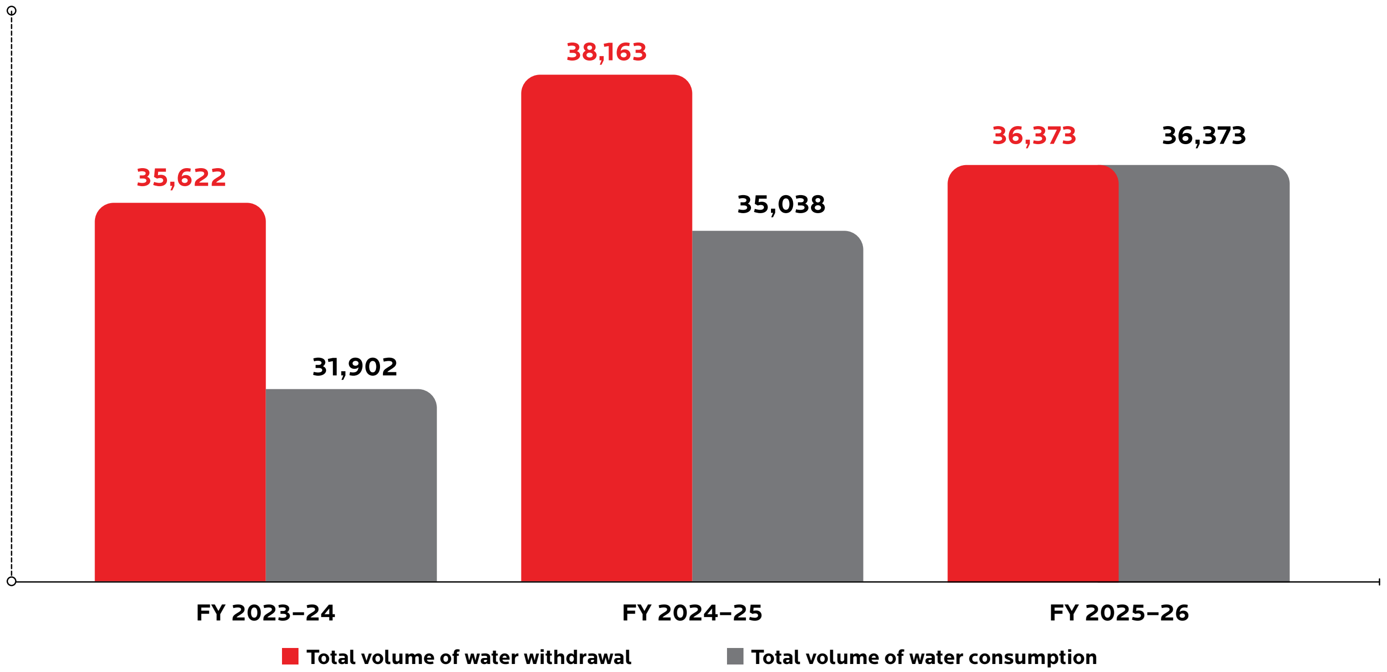
(GRI 303-3, GRI 303-5)

Water is primarily sourced from municipal supply, supplemented by tanker water where required to ensure operational continuity. Water consumption at Birlasoft primarily arises from domestic usage within office facilities, including restrooms, cafeteria operations, and general facility management.

The Company monitors water consumption across key locations and focuses on reducing usage intensity through infrastructure upgrades and efficient operational practices. Efforts are directed toward optimizing consumption without compromising employee well-being and operational requirements.

Water Withdrawal = Water Consumption, as there was no water discharge during reporting period.

Water Withdrawal and Consumption (in kL)



	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26* (consolidated)
Water consumption intensity in KL per Mn INR turnover	1.35	1.44	1.29	0.69

1. *Note - Data for FY 2024-25 and FY 2025-26 covers all Birlasoft India facilities (owned and leased premises).
2. Intensity calculations for FY 2024-25 are based on standalone revenue, while FY 2025-26 calculations are based on consolidated revenue.

Advanced Water Management Practices

(GRI 303-2)

Birlasoft's water management approach is supported by a set of practical measures focused on efficient usage and responsible facility operations. Across locations, efforts are directed towards reducing unnecessary consumption while ensuring reliability of supply and hygiene standards.

Key measures include:

- Installation of water-efficient fixtures, including sensor-based taps, to minimize water wastage
- Usage of efficient drip and sprinkler systems for irrigation at the Pune campus to support controlled and efficient water use in landscaping
- Monitoring and controlling water consumption at the facility level to identify and manage usage patterns
- Integration of sustainability considerations into building design and day-to-day operations, particularly in newer green buildings
- Provision and maintenance of Water, Sanitation, and Hygiene (WASH) facilities across all locations to ensure safe and adequate access for employees
- While Mumbai and Hyderabad office have been operating from green buildings equipped with an in-house Sewage Treatment Plant (STP), in FY 2025-26 Chennai office was also moved to a green building with STP infrastructure. This has also helped Birlasoft in achieving near zero liquid discharge (ZLD) across its operations.

Our locations are currently in areas classified as having no significant water stress. Even so, we are working to further reduce dependence on external water sources.

Water Treatment Plant: Pune Campus

The Pune campus has an in-house Water Treatment Plant (WTP) that has been operational since 2005, with a capacity of 10,000 litres per hour. In FY 2025-26, the plant treated 17,932 KL of raw water sourced from MIDC. The treatment process follows a three-stage approach, sand filtration, carbon filtration, and resin-based softening followed by UV filtration. This setup ensures that water supplied across the campus meets required quality standards for daily use. It also reduces reliance on additional external purification systems and supports overall water efficiency.

Stormwater Management

Stormwater at the Pune campus is managed through a dedicated drainage system designed to handle runoff during the monsoon period. The network directs rainwater into soak pits located across the site. These pits allow water to percolate into the ground, supporting natural groundwater recharge. This approach helps prevent waterlogging on campus while also contributing, in a small but meaningful way, to local water conservation efforts.

Turning Wastewater into a Resource

(GRI 303-4)

Birlasoft prioritizes water reuse as a key component of its water management approach. At all operational facilities, wastewater is treated and reused, reducing reliance on freshwater sources. This includes the use of on-site sewage treatment plants (STPs) across these locations to enable recycling and reuse within facility operations. The Company has also achieved Zero Liquid Discharge (ZLD) across its facilities to further minimize water discharge and enhance reuse.

Water Efficiency in Green Buildings

The transition to green-certified buildings has contributed significantly to improved water performance:

- At the Mumbai facility, water withdrawal was reduced by approximately 50%, supported by efficient fixtures and improved resource management.
- 100% wastewater recycling is achieved at all applicable facilities through an on-site STP, resulting in zero liquid discharge.
- The Chennai facility further supports water efficiency through sustainable building design and operational practices.

CAMUS SBT™ Sewage Treatment Plant

In FY 2025-26,
13,425 KL
of wastewater was
treated and reused
at Pune campus.

Case Study: CAMUS SBT™ Sewage Treatment Plant

Birlasoft has continued to focus on reducing its water footprint through practical and efficient water management measures across its facilities. At the Pune campus, we operate a CAMUS®-SBT® (Continuous Advanced Multistage System – Soil Biotechnology) based Sewage Treatment Plant (STP) with a capacity of 160 KLD. This system is an advanced version of Soil Biotechnology and treats domestic and other wastewater streams using natural processes such as respiration, photosynthesis, and mineral interactions.

The system is designed to be simple to operate and resource-efficient. It runs on basic pumping infrastructure without reliance on heavy mechanical equipment, which helps keep maintenance needs low. The treatment beds are integrated with plants, giving the installation a natural appearance while also supporting system performance. The process generates very little sludge and does not require external disposal. It also operates without odour, contributing to a comfortable workplace environment.

The treated water meets high quality standards after disinfection and is reused within the campus, primarily for landscaping and irrigation. With this system in place, the Pune campus achieves full recycling of its treated wastewater. The shift to CAMUS®-SBT® has also resulted in a significant reduction in energy use—over 50% compared to conventional treatment systems.

Managing Biodiversity and Nature Positive Commitment

(GRI 101-1, GRI 101-2, GRI 101-3 GRI 101-4, GRI 101-5)

Birlasoft recognizes biodiversity as an integral part of its environmental stewardship, particularly at locations where operational activities interact with natural surroundings. The Company's primary impact and opportunity lie in preserving and enhancing biodiversity within its campuses, including green spaces, landscaped areas, and local ecosystems. The Company's operations have limited direct impact on biodiversity; potential drivers such as land use change, resource consumption, and waste generation are managed through sustainable infrastructure and operational practices. This approach reflects Birlasoft's contribution towards addressing key drivers of biodiversity loss, including land-use change, pollution, and resource consumption.

Birlasoft identifies biodiversity-related dependencies, impacts, risks, and opportunities through the ESG risk identified in the enterprise risk management and environmental management processes, including periodic assessments of resource consumption, emissions, waste generation, and land use within its operations. These aspects are reviewed as part of internal ESG monitoring and are further supported through the Company's Climate Risk Assessment (CRA) framework, enabling identification of potential environmental and ecosystem-related risks.

Biodiversity considerations are embedded within Birlasoft's broader environmental and sustainability framework, including its ESG Policy. The Company's approach focuses on integrating biodiversity considerations into infrastructure design, maintaining and enhancing green cover, promoting resource-efficient operations, and encouraging employee participation in environmental initiatives. Through sustainable landscaping, water stewardship, circular resource management, and decarbonization initiatives, Birlasoft contributes towards addressing key drivers of biodiversity loss, including land-use change, pollution, climate change, and resource consumption.

While Birlasoft has not yet formally mapped its biodiversity-related policies, commitments, and initiatives against **the 2050 Goals and 2030 Targets of the Kunming-Montreal Global Biodiversity Framework (GBF),** several ongoing initiatives support the objectives of the framework. Efforts related to ecosystem enhancement, water conservation, circular resource management, renewable energy adoption, and environmental disclosures contribute to global ambitions around biodiversity conservation, sustainable resource use, climate action, and nature-positive development.

Birlasoft's biodiversity-related commitments primarily apply to its direct operations, including campus infrastructure, landscaping, facility management practices, and environmental resource management such as water, waste, and energy. The Company's Pune campus serves as a practical example of this approach, demonstrating how biodiversity, water stewardship, circularity, and decarbonization principles can be integrated into day-to-day operations through green infrastructure, native species conservation, wastewater reuse, renewable energy deployment, and employee engagement initiatives.

As its biodiversity journey continues to evolve, Birlasoft is working towards developing measurable indicators and monitoring mechanisms to assess biodiversity-related outcomes across its campuses. The Company intends to progressively strengthen its approach and explore greater alignment with globally recognized biodiversity frameworks and emerging disclosure expectations in future reporting cycles.

Architecture Aligned with Biodiversity — Birlasoft Pune Campus

Birlasoft's Pune campus continues to reflect its commitment to energy efficiency, sustainable development, and its core values. Designed to integrate with the natural surroundings, the campus provides a workplace that supports collaboration while maintaining ecological balance.

The building design incorporates skylights and north–south glass façades to maximize natural daylight and reduce reliance on artificial lighting, while east–west façades use Moeding clay tiles to support natural ventilation and passive cooling. Extensive green cover and soft landscaping contribute to a favourable microclimate within the campus.

Biodiversity initiatives at the site remain an ongoing focus, with bird feeders and birdhouses installed and regularly maintained to attract and support local bird species. Native plant species such as neem, amla, sandalwood, and golden bamboo, along with fruit-bearing trees, continue to be preserved and enhanced, supporting soil conservation and local ecosystems. Saplings grown on-site are also shared with employees, encouraging broader participation in green initiatives.

The Pune campus continues to demonstrate how thoughtful design and sustained practices can deliver both functional and environmental value.

Ecosystem Conservation Projects

Birlasoft's nature restoration efforts are centred around enhancing green cover and promoting ecological balance within its operational footprint. Birlasoft's key operational locations, including the Pune campus, are not situated within or adjacent to legally protected or biodiversity-sensitive areas.

At its Pune campus, sustained landscaping and plantation initiatives have resulted in the development of a thriving green ecosystem with a diverse mix of native and fruit-bearing plant species. The use of treated wastewater for irrigation, along with efficient drip and sprinkler systems, enables resource-efficient upkeep of green spaces while minimizing freshwater dependency. These efforts contribute to soil conservation, pollutant filtration, and improved microclimatic conditions, reflecting the Company's commitment to restoring and sustaining natural ecosystems within built environments.

Birlasoft's Pune campus serves as a practical example of how biodiversity, resource efficiency, and environmental management are integrated into day-to-day operations. Spread across approximately 9 acres, the campus maintains a diverse mix of native and regionally appropriate plant species, supporting local ecological balance and green infrastructure. Organic biomass generated on-site is processed through composting and organic waste conversion systems, creating nutrient-rich manure for landscape maintenance and reducing waste sent outside the campus.

Water stewardship initiatives include the use of CAMUS® Soil Biotechnology-based treatment systems and the recycling of treated wastewater for landscaping through drip and sprinkler irrigation systems, reducing freshwater dependency and supporting the Company's broader zero liquid discharge approach.

The campus also contributes to Birlasoft's decarbonization journey through a 390-kW rooftop solar installation and resource-efficient infrastructure design. Data and performance insights generated through such initiatives feed into the Company's environmental monitoring, sustainability disclosures, and broader ESG management processes.

Urban Biodiversity Initiatives

(GRI 101-6, GRI 101-7)

Birlasoft promotes urban biodiversity by integrating nature into its campus design and operational practices. The Pune facility supports local flora and fauna through the preservation of native plant species and the creation of micro-habitats, including the installation of bird feeders and nesting spaces. These interventions encourage biodiversity within an urban setting and help sustain ecological interactions. Employee engagement initiatives, such as sapling distribution and participation in green activities, further extend this impact beyond the workplace, fostering a culture of environmental responsibility and collective action toward biodiversity conservation.

Biodiversity in Action – Pune Campus

(GRI 101-8)

Green Infrastructure and Landscape Design

- Over 9 acres of green campus developed and maintained sustainably
- Use of recycled water and efficient irrigation (drip/sprinkler systems)
- Landscaped open spaces supporting micro-ecosystems

Native Species and Ecological Balance

- Landscaping initiatives prioritise native and region-appropriate plant species such as Neem (Azadirachta indica), Amla (Phyllanthus emblica), Bamboo, and fruit-bearing trees to support local biodiversity and ecological resilience
- The plantation inventory includes **Ashoka Tree (Saraca asoca)** and **Indian Sandalwood (Santalum album)**[10], both of which are classified as **Vulnerable (VU)** on the IUCN Red List, demonstrating support for the conservation of species of ecological significance
- The diverse mix of native, medicinal, flowering, and fruit-bearing species contributes to habitat creation for birds, pollinators, and other local fauna while supporting soil conservation, air quality improvement, and ecosystem stability

Supporting Flora and Fauna

- Installation of bird feeders and nesting spaces across campus
- Development of habitats to attract and sustain bird and insect life
- Regular maintenance to support ecological balance within the campus

Water-Biodiversity Linkages

- Use of treated wastewater for gardening and landscaping
- Supports vegetation while reducing dependence on freshwater resources
- Enables sustainable maintenance of green cover

Employee Engagement and Awareness

- Distribution of saplings to employees to promote green practices beyond workplace
- Encouraging participation in sustainability and biodiversity initiatives
- Approximately 700 saplings were distributed to employees during FY 2025-26

[10] https://www.iucnredlist.org/species/31852/2807668

Biophilic Design Aligned with Nature

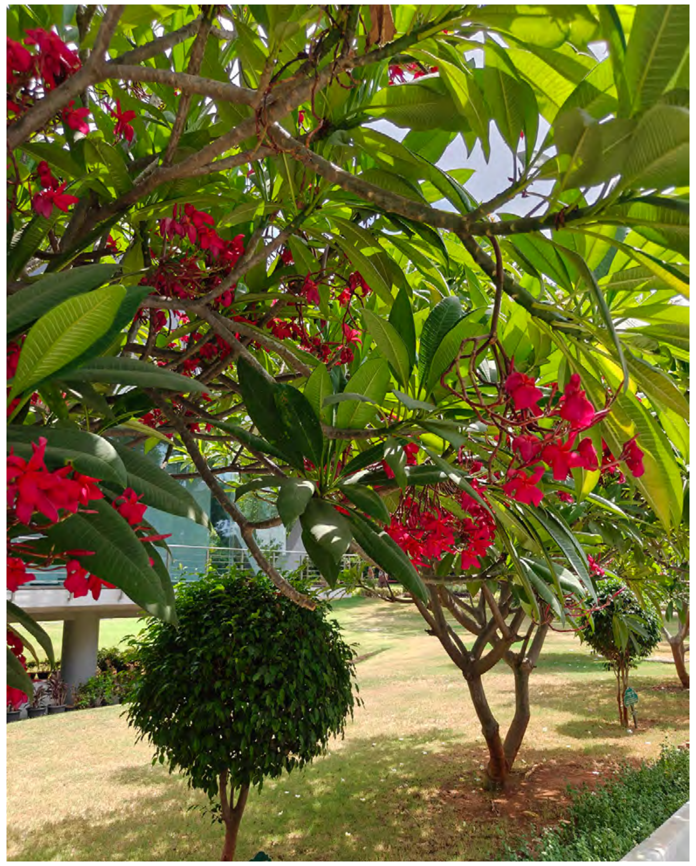
The Pune campus integrates passive design and ecological elements to create a balanced environment:

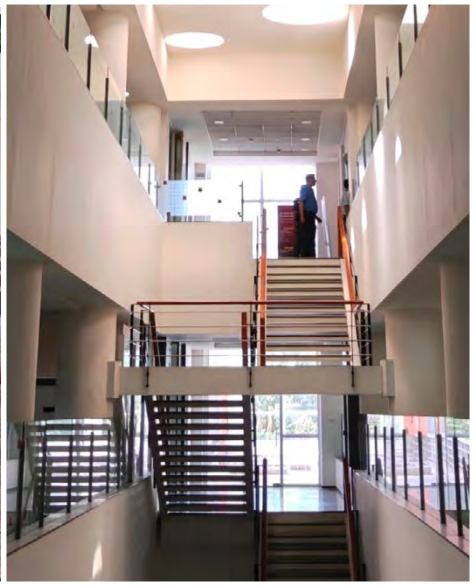
- Natural lighting optimization through skylights and building orientation
- Ventilation-focused façade design to reduce energy demand
- Trees and landscaping contributing to microclimate regulation and thermal comfort

Recognition and Impact

Birlasoft's biodiversity and green campus initiatives have been recognized by:

- Municipal Corporation of Pune – for landscaping and waste management
- Pimpri Chinchwad Municipal Corporation (PCMC) – for wastewater recycling and sustainable campus development





Biodiversity-related initiatives are monitored through periodic facility reviews and environmental performance tracking mechanisms, including internal assessments of landscaping, water usage, and resource efficiency.

Given the nature of Birlasoft's IT services operations, which are primarily office-based and not land-intensive, disclosures related to operations in or near protected areas, significant impacts on biodiversity, and impacts on threatened species are not considered material or applicable. The Company will continue to review applicability as part of its evolving ESG and biodiversity assessment approach.

Sustainable Supply Chain

Managing Responsible and Sustainable Procurement

(GRI 308-2, GRI 414-2)

Birlasoft is committed to building a responsible and resilient supply chain by embedding sustainability, ethics, and compliance into its procurement practices. The Company works closely with suppliers, contractors, and service providers to ensure alignment with its values of integrity, transparency, and responsible business conduct.

This commitment is governed through Birlasoft's Supplier Conduct Guidelines and Global Supplier Management Policy, which define expectations across environmental, social, and ethical parameters. These frameworks guide supplier evaluation, onboarding, and engagement, ensuring that sustainability considerations are integrated throughout the supplier lifecycle.

The Company conducts environmental due diligence of its suppliers as part of its procurement and ESG processes. During the reporting period, zero significant actual or potential negative environmental or social impacts were identified in the supply chain through these assessments. Accordingly, no supplier relationships were terminated or subject to corrective actions on account of environmental or social concerns.

Responsible Sourcing and Supplier Governance

(GRI 204-1, GRI 205-2)

Birlasoft ensures that suppliers adhere to high standards of ethical and responsible conduct. The Supplier Conduct Guidelines cover key areas including labour practices, statutory compliance, environmental regulations, business ethics, data privacy, and anti-corruption practices.

- 100% of business partners have been trained in anti-corruption policies and procedures
- Suppliers are required to acknowledge and comply with the Company's Supplier Conduct Guidelines during onboarding. During FY 2025-26, 100% acknowledgement completed from the suppliers during the onboarding process
- Human rights requirements form an integral part of supplier agreements
- Approximately 20% of Birlasoft's supplier were also evaluated on Environmental parameters during Climate Risk Assessment (CRA)

Sustainable sourcing practices are embedded into procurement decisions through structured supplier due diligence and onboarding processes. Sustainability parameters are assessed alongside technical and commercial criteria to ensure responsible sourcing outcomes.

During FY 2025-26, 57% of procurement by value was sourced within India

During FY 2025-26, 27% of inputs were sourced from MSMEs and small producers

Supplier Evaluation and Screening

(GRI 308-1, GRI 414-1)

Birlasoft follows a structured and comprehensive supplier onboarding process that includes evaluation based on environmental and social criteria. In addition, our vendor onboarding process includes an Information Security assessment for all vendors.

100% of new suppliers were screened for environmental and social criteria

All new suppliers underwent due diligence aligned with sustainability requirements

314 new suppliers were onboarded in FY 2025-26

New and existing suppliers' assessment	FY 2023-24	FY 2024-25	FY 2025-26
New Suppliers Screened	359	322	314
New Suppliers Onboarded	359	322	314
Total Number of Suppliers (Active)	**2,126**	**2,272**	**2,265**

Suppliers are expected to comply with all applicable environmental regulations, including those related to emissions, waste management, and resource use. Based on assessments conducted during the year, no significant instances requiring corrective action or termination were identified.

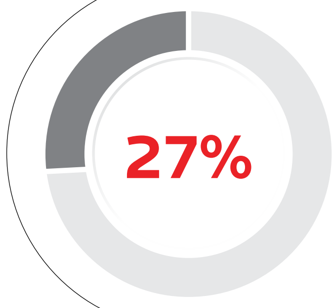
Supplier Engagement and Capacity Building

Birlasoft engages with suppliers regularly through structured forums including review meetings, direct communication, and surveys. Engagement takes place on a weekly, monthly, and quarterly basis, depending on the nature of the relationship.

The focus of engagement includes:

- Interaction on evolving ESG landscape.
- Performance evaluation and continual improvement
- Communication of sustainability expectations
- Issue resolution and grievance handling
- Identification of new collaboration opportunities

During FY 2025-26, Birlasoft conducted 61 awareness programs covering approximately 27% of its value chain partners (by value of business conducted). These sessions were aimed at enhancing suppliers' understanding of ESG within the supply chain ecosystem and communicating Birlasoft's expectations regarding ESG performance. The programs also provided an overview of the 17 United Nations Sustainable Development Goals (SDGs), capacity building on Birlasoft's Supplier ESG Checklist, ESG data and attribute requirements for statutory disclosures such as BRSR Core and other sustainability reporting frameworks, as well as guidance on sustainability reporting practices and evolving compliance requirements.



In FY 2025-26, targeted training sessions were conducted for suppliers, covering 42 critical vendors (27% of supply chain) across the value chain

Supplier Ethics, Compliance, and Grievance Redressal

Birlasoft continues to ensure supply chain compliance through an external compliance partner that regularly audits manpower vendors against labour laws and statutory requirements, including minimum wages, ESIC, and PF.

A centralized compliance dashboard provides visibility into adherence levels across regulations and tracks corrective actions taken by relevant teams based on audit findings, enabling ongoing monitoring and timely remediation.

- 100% of our on-site third-party partners have completed health and safety training and assessments in accordance with ISO 45001 requirements.
- Zero negative environmental and social impact in the supply chain.
- Zero significant risk for incidents of Child Labor or Forced Labor pertaining to supplier operations.

Birlasoft promotes transparency and accountability across its value chain. Suppliers are provided with channels to report concerns or unethical practices, including during quarterly business reviews.

- A grievance redressal mechanism is in place for suppliers
- Zero complaints or grievances were reported during FY 2025–26

Environmental Impact Assessment

Managing Environmental Risks and Opportunities

Birlasoft adopts a structured approach to identify, assess, and manage environmental aspects, ensuring that risks and opportunities arising from operations are systematically addressed. The focus is on anticipating potential impacts from activities, products, and services, and integrating mitigation measures into operational and decision-making processes.

Environmental risks at Birlasoft are primarily linked to resource consumption, waste generation, and energy use. These are proactively managed through a defined assessment framework that evaluates both the likelihood and severity of impacts, enabling timely intervention and continuous improvement.

Our Environmental Impact Assessment Approach

Birlasoft follows a step-driven Environmental Impact and Risk Assessment framework, ensuring consistency, transparency, and regulatory compliance.

Identify → Assess → Score → Control → Act → Monitor

Assessment Framework

Identify Activities and Aspects

- Operations, services, and processes are evaluated to identify environmental aspects such as energy use, emissions, waste, and resource utilization.

Evaluate Impacts and Risks

- Each aspect is assessed for potential environmental impact, considering both negative and positive outcomes.

Quantitative Risk Scoring

- A structured scoring system is used to evaluate the severity and likelihood of each impact and identify significant risks.

Compliance and Control Review

- Applicable regulatory requirements are assessed, and existing controls are reviewed for effectiveness.

Action Planning and Monitoring

- Mitigation measures and improvement actions are defined for significant risks, with periodic monitoring and review.

Risk Evaluation and Governance

Birlasoft integrates risk assessment into its management processes through a structured and tiered evaluation system:

- Impact scoring thresholds determine acceptable and significant environmental aspects
- Risk assessment matrices evaluate likelihood and severity
- High-risk aspects are escalated for management attention
- Senior management reviews ensure alignment with operational priorities and compliance requirements

Assessments are conducted periodically and during significant operational changes, ensuring that emerging risks are identified proactively.

Social Capital

Empowering People, Enriching Communities and Creating Impact

At Birlasoft, people are at the heart of our ability to innovate, create value, and deliver meaningful outcomes for our stakeholders. We recognize that our long-term success is shaped by the talent, well-being, and diverse perspectives of our workforce, the trust of our customers, and the strength of the communities in which we operate.

Our approach to social sustainability is centred on creating an inclusive and empowering workplace where employees can learn, grow, and thrive. By fostering a culture of respect, equity, and continuous development, we seek to unlock the full potential of our people while enabling them to contribute meaningfully to business success.

Beyond our organization, we leverage our capabilities, resources, and partnerships to create positive social impact in the communities we serve. Through focused community investments, customer-centric innovation, and responsible digital practices, we strive to contribute to sustainable development while creating shared value for society. As we continue to grow, our focus remains on building a resilient and future-ready workforce, strengthening stakeholder trust, and driving positive outcomes for people, communities, and businesses alike.

Key Social Material Topics and Alignment with UN SDGs

Diversity, Equity, and Inclusion (DEI)	Customer Engagement & Satisfaction	Talent Attraction & Retention	Employee Health & Safety
Corporate Social Responsibility (CSR)	Human Rights	Employee Engagement & Development	MSME Procurement

Key Performance Indicators

Goals	Performance in FY 2025-26
Talent and Workforce Development	
Nurture long-term and high potential employees (HiPO), including gender diversity to get them ready for elevated roles or senior management roles	**95%** of the workforce participated in unique training programs in FY 2025-26
Diversity, Equity, and Inclusion	
Increase overall gender diversity to 30% by FY 2025 26	1. Overall gender diversity at **25.4%** in FY 2025-26 2. Gender diversity improved from **24% to 25.4%** in FY 2025-26
Employee Experience	
Maintain Zero workplace injuries	Recorded **zero** workplace injuries in FY 2025-26
Maintain a safe, healthy, and compliant workplace	Recorded **zero** workplace ill-health or injuries in FY 2025-26
Maintain greater than 90% completion of annual EHS training for all employees and contract/vendor staff every financial year.	**100%** employee participation in health and safety training
Maintain holistic well-being of 100% FTE coverage under BCares, comprehensive insurance program and at least 90% covered through awareness sessions.	Maintained **100% FTE coverage** under BCares/insurance for FY 2025-26
Learning and Development	
Maintain an average of ≥40 learning hours per employee per year on learning and skill development	Maintained average learning hours per employee per year of **≥40** (recorded average learning hours per employee per year of 74 hours)
Maintain ≥90% unique penetration annually (number of unique employees who engage with a program or initiative annually).	**95%** of people in respective category covered by the awareness programs (unique penetration)

Goals	Performance in FY 2025-26
Foster a future-ready workforce by driving role- and skill-based upskilling initiatives aligned with the organization's current and evolving capability development roadmap.	**3923** skill upgradation & 6 mandatory trainings conducted
Community Engagement	
Empower communities, drive social development and promote environmental sustainability by implementing CSR programs and fostering a culture of employee volunteerism annually.	**INR 70.1 million** spent on CSR initiatives across key focus areas like education, healthcare, community development, etc.

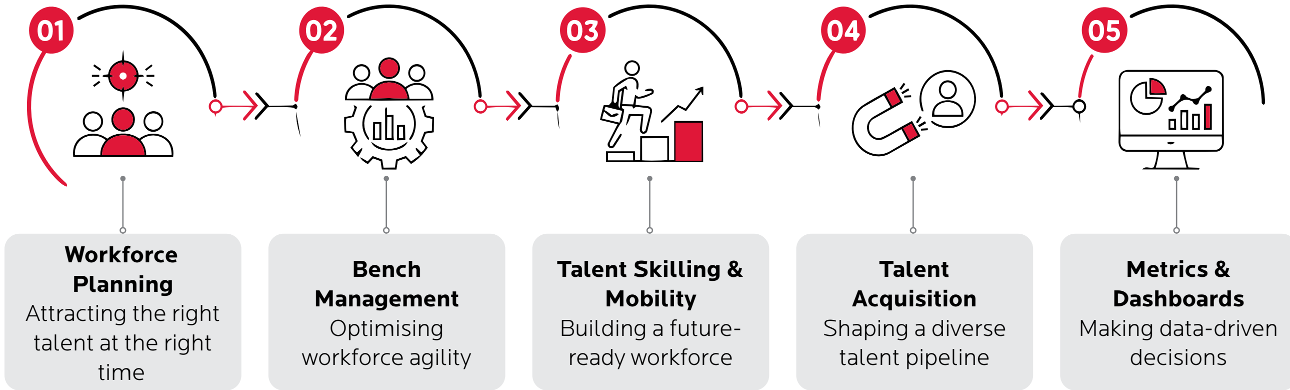
Talent and Workforce Development

As a people-centric organization, we are committed to cultivating a workplace that attracts top talent, supports employee growth, and fosters a culture of collaboration, inclusion, and high performance. Our talent strategy is focused on building a resilient and future-ready workforce by aligning talent capabilities with business priorities, strengthening workforce agility, and creating opportunities for employees to realize their full potential.

To support this vision, Birlasoft has established a comprehensive Talent Supply Chain (TSC) framework that integrates workforce planning, talent acquisition, talent mobility, and workforce insights. This structured approach enables us to anticipate evolving talent needs, optimize workforce deployment, and ensure that we have the right capabilities to support business growth and customer success. The framework is further strengthened through workforce analytics and data-driven insights that support informed decision-making and long-term workforce sustainability.

Birlasoft's Talent Supply Chain Framework

(GRI 401-1)



The TSC framework aligns workforce capabilities with business requirements through an integrated approach encompassing workforce planning, talent deployment, capability enhancement, talent acquisition, and workforce analytics. By combining workforce insights with business demand, the framework strengthens organizational agility, enhances workforce effectiveness, and creates meaningful opportunities for employee growth and mobility.

Our Workforce Profile and Talent Mobility

68%
Hiring requirements fulfilled internally during FY 2025-26

Meeting evolving business requirements requires the ability to deploy talent effectively while creating pathways for career progression and professional growth. Internal talent movement remains an important component of our workforce strategy, enabling employees to build diverse experiences while supporting business continuity and capability requirements across the organization.

By prioritizing internal opportunities, we seek to retain institutional knowledge, accelerate employee development, and strengthen cross-functional collaboration. This approach also enables the organization to respond efficiently to changing talent demands while creating meaningful growth opportunities for employees.

During FY 2025-26, 68% of hiring requirements were fulfilled through internal talent movement, reflecting our commitment to investing in our people and creating opportunities for career progression within the organization.

Our Approach to Attracting High-Quality Talent

Building a high-performing workforce begins with attracting individuals whose skills, values, and aspirations align with the organization's long-term objectives. Our recruitment approach is designed to create a seamless and inclusive candidate experience while ensuring access to the capabilities required to support business growth and customer success.

Supported by standardized recruitment processes, involving structured governance, candidate engagement, transparent communication, and technology-enabled tools, our Talent Supply Chain function helps maintain consistency, transparency, and fairness throughout the hiring journey. Continuous improvements to recruitment practices enable us to strengthen hiring outcomes while enhancing candidate experiences.

FOUR PILLARS OF OUR TALENT ATTRACTION STRATEGY

Structured Governance
Standardized Talent Supply Chain processes which help ensure consistency, transparency, and compliance across recruitment activities.

Technology-enabled Hiring
Digital recruitment tools to support efficient and objective hiring decisions while enhancing recruiter and candidate experiences.

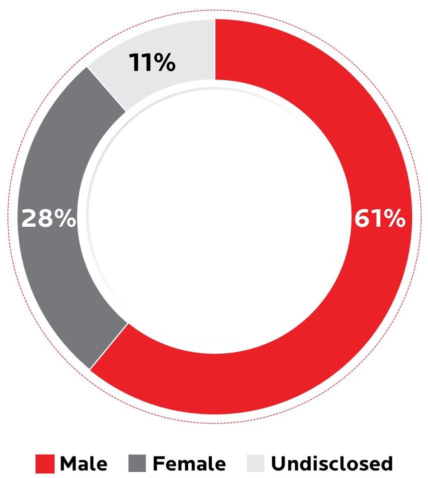
Candidate Engagement
Pre-joining interactions with business leaders and hiring teams help strengthen role clarity, build engagement, and improve onboarding readiness.

Transparent Communication
Consistent communication and standardized recruitment processes contribute to a professional and inclusive candidate experience.

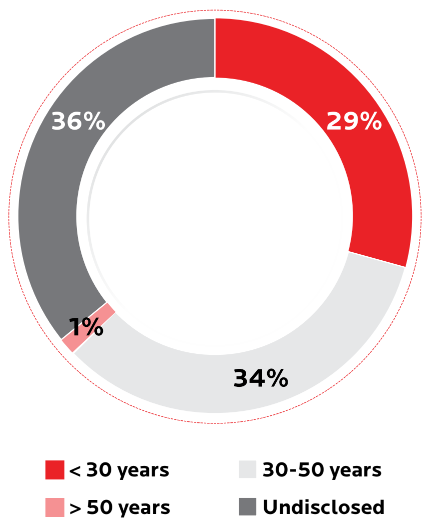
The effectiveness of our talent acquisition approach during FY 2025-26 was reflected in our ability to attract talent across experience levels and demographic groups.

During the year, Birlasoft onboarded 3,705 new employees across its operations, strengthening organizational capabilities and supporting business growth.

New-Hires by Gender
(FY 2025-26)



New-Hires by Age
(FY 2025-26)



Our hiring efforts focused on building a balanced talent pipeline comprising early-career professionals, experienced talent, and specialized skill sets aligned with evolving business requirements. We also continued to create opportunities for diverse talent through equitable recruitment practices and inclusive hiring processes.

The addition of new talent across age groups and genders strengthened our workforce by bringing together fresh perspectives, industry expertise, and technical capabilities, enabling us to respond effectively to changing customer and market needs.

AI-led Hiring Transformation

During FY 2025–26, Birlasoft strengthened its talent acquisition capabilities through the integration of AI-enabled screening and interview modules within its Applicant Tracking System (ATS). These enhancements support skills-based assessments, improve screening efficiency, and enable recommendation-based evaluations, while maintaining human oversight at critical decision-making stages. Recruiters and hiring managers remain actively involved throughout the hiring process, ensuring accountability, fairness, and alignment with organizational requirements.

Candidate Experience Enhancement

Birlasoft continues to seek candidate feedback to enhance the recruitment experience and strengthen its employer value proposition. To further improve the candidate-to-employee transition journey, the Company implemented several initiatives during FY 2025–26, including:

- Strengthening collaboration between the Talent Supply Chain and business teams to improve hiring responsiveness and workforce planning.
- Facilitating pre-joining interactions with leadership to enhance candidate engagement and onboarding preparedness.
- Advancing initiatives focused on improving the overall candidate experience and recruitment journey.
- Expanding structured candidate feedback mechanisms to gather insights and continuously enhance recruitment processes.

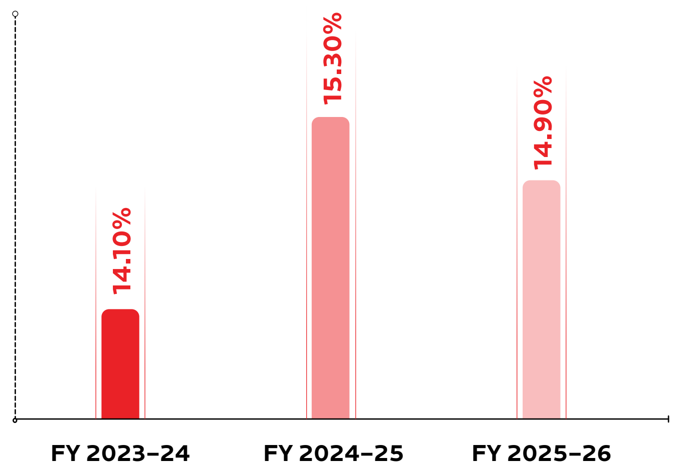
Talent Retention and Workforce Stability

Retaining talent and maintaining workforce stability are important to sustaining organizational performance, preserving institutional knowledge, and supporting long-term business objectives. As a knowledge-driven organization, we recognize that employee continuity contributes to stronger customer relationships, enhanced collaboration, and the successful execution of strategic priorities.

Our approach to workforce stability focuses on understanding workforce trends, strengthening employee engagement, and creating an environment where employees can build meaningful and fulfilling careers. Through regular monitoring of workforce indicators and employee movement patterns, we seek to identify opportunities to enhance employee experience and support long-term workforce continuity.

From an Enterprise Risk Management (ERM) perspective, employee attrition is recognized as a key people-related risk. Workforce stability considerations are therefore integrated into talent management processes, enabling proactive monitoring of turnover trends and supporting informed workforce planning decisions.

Employee Turnover Rate (%)



During FY 2025-26, Birlasoft recorded an employee turnover rate of 14.9%, compared to 15.3% in FY 2024-25 and 14.1% in FY 2023-24. While workforce movement remains a natural aspect of the technology industry, the stabilization of turnover rates during the year reflects our continued focus on strengthening employee engagement, career opportunities, and workforce continuity. During the year, the turnover was entirely driven by voluntary attrition. As a result, the overall turnover is equivalent to the voluntary turnover rate. For FY2025-26 the employee voluntary turnover rate was 14.9%. These efforts are further reinforced by our recognition as a Great Place to Work, underscoring our commitment to fostering a positive employee experience, an inclusive workplace culture, and an environment where employees can grow and thrive.

Employee Relations and Change Communication

(GRI 402-1)

Birlasoft is committed to managing organizational changes in a fair, transparent, and responsible manner. Open and timely communication helps ensure that employees remain informed, supported, and prepared during periods of organizational or operational change, including workforce restructuring, where applicable.

Employees are provided with a minimum notice period of **four weeks** for material organizational changes, wherever applicable, and all workforce reductions or terminations are managed in accordance with applicable labour laws, employment contracts, and statutory requirements, including any legally mandated notice requirements for collective or mass terminations. Communication is tailored to the nature and significance of the change, with major developments communicated as early as practicable. Employees are also provided with relevant guidance and support to help them navigate the transition.

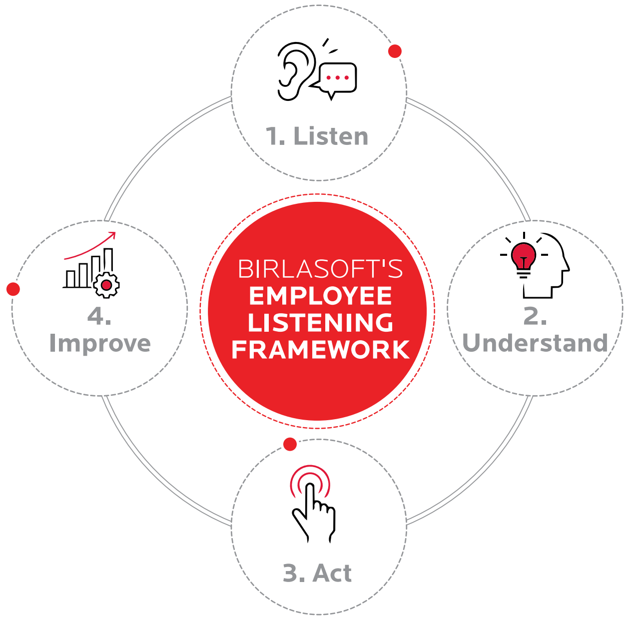
Employee Engagement & Feedback Mechanisms

(GRI 2-25, 2-26)

Creating a workplace where employees feel heard, valued, and empowered begins with meaningful engagement. At Birlasoft, employee feedback plays an important role in shaping workplace practices, strengthening organizational culture, and enhancing the overall employee experience. Through a combination of employee listening initiatives, leadership interactions, engagement programs, and ongoing dialogue, we seek to understand employee perspectives, identify emerging priorities, and continuously improve the workplace experience.

Listening to Our People – Insights from the Employee Experience Survey

During FY 2025-26, Birlasoft launched the Employee Experience Survey across the organization, covering more than 9,000 employees. Designed as a comprehensive internal listening initiative, our Employee Experience Survey assesses purpose, well-being, leadership, culture, belonging, fairness, collaboration, and career growth, helping us understand the drivers of employee satisfaction, happiness and engagement, across business units, grades, and geographies. By analysing feedback across multiple demographic and organizational dimensions, we gained a deeper understanding of employee sentiment and the factors influencing engagement across the organization.



Employee Experience Survey Highlights (FY 2025-26)	
Participation Rate	70%
Overall Employee Engagement Score	81%

The survey achieved a participation rate of 70% and an overall engagement score of 81%, reflecting strong employee trust and openness in sharing feedback. Survey findings were analysed and shared with senior leadership and functional heads through customized, function-specific presentations, enabling targeted action planning and informed decision-making.

The survey outcomes enabled us to identify both organizational strengths and areas requiring focused attention. Insights were reviewed with senior leadership and functional heads to develop targeted actions aimed at enhancing employee experience, strengthening workplace culture, and improving organizational effectiveness.

This structured approach ensures that employee feedback is not only heard but also translated into meaningful actions across the organization.

Based on survey insights, several initiatives were implemented or strengthened during FY 2025-26, this includes:

Strengthening Employee Voice:

To reinforce a culture of openness and dialogue, Birlasoft launched Speak Up in September 2025. The platform enables employees, interns, contractors, and partners to confidentially share feedback, concerns, and ideas, creating an additional avenue for employees to contribute to workplace improvements and organizational development.

The initiative complements existing employee engagement channels and supports a culture of transparency, trust, and continuous improvement by encouraging employees to share their perspectives and experiences.

Enabling Meaningful Conversations

Leader connects, roundtables, and location-based conversations were expanded during the year to facilitate open dialogue between employees and leadership teams. These interactions provide opportunities for employees to share feedback, discuss workplace experiences, and engage directly with leaders on matters important to them.

Manager alignment sessions and roundtables were also conducted to reinforce expectations around goal setting, regular check-ins, performance discussions, and employee support. In addition, the Manager Dialogue Program was introduced to strengthen the quality of one-on-one interactions focused on goals, career growth, development, and wellbeing.

To further strengthen connection and transparency across teams, Birlasoft introduced the **Meet Your People Program (MYPP) initiative,** which encourage intentional conversations and create space for employees and leaders to connect in a more informal and meaningful manner.

Since its launch in September 2025, MYPP has facilitated 161 sessions and enabled 18,435 cumulative participant interactions, fostering stronger relationships, trust, and alignment across the organization.

Recognizing Contributions

Employee feedback highlighted the importance of recognition in shaping workplace experiences and strengthening a sense of belonging. During FY 2025-26, Birlasoft refreshed recognition frameworks across business units and continued to strengthen programs such as Spotlight, Star of the Month, Customer Champion, and Leader's Spotlight.

During FY 2025-26, Birlasoft strengthened its recognition ecosystem through the launch of **STAR (Special Thanks and Recognition) 2.0 program,** introducing AI-enabled recognition support, real-time sentiment insights, flexible reward redemption options, and an enhanced digital experience. The platform also expanded recognition opportunities to include contractors and enabled year-round recognition campaigns, creating a more inclusive and engaging environment.

The STAR framework provides multiple avenues for recognition across the employee lifecycle:

B Applaud (Peer-to-Peer Recognition)

- Enables employees to instantly recognize and appreciate colleagues.
- Encourages cross-functional and global collaboration through peer-driven recognition.
- Supports organization-wide appreciation campaigns and value-based recognition.

Manager Select

- Empowers managers to recognize individual and team achievements.
- Acknowledges performance excellence, project milestones, and sustained contributions.

Leader Select

- Enables senior leaders to recognize exceptional employee and team accomplishments.
- Includes awards such as **Individual Excellence Award, Customer's Choice Award, and Team Awesome Award.**

Long Service Awards

- Celebrates employee commitment and loyalty through milestone-based recognition.
- Recognizes service milestones at **3, 5, 10, 15, 20, 25, and 30 years** of association with Birlasoft.

Together, these initiatives foster a culture of appreciation, inclusion, and collective success.

Strengthening Capability and Team Effectiveness

Survey insights also informed targeted interventions aimed at supporting employee growth and organizational readiness. Continued investments were made in future-ready skills and workforce resilience initiatives to ensure employees remain equipped to meet evolving business and customer requirements.

In addition, targeted training programs, business unit-specific interventions, and focused action plans were implemented to address identified priorities and strengthen employee experience across teams.

Building Connection Through BEngaged

At Birlasoft, employee engagement extends beyond formal feedback mechanisms. Through the **BEngaged Program,** we create opportunities for employees to connect, collaborate, and celebrate together, fostering a strong sense of belonging across the organization.

The program brings employees together through team-building activities, employee interest groups, cultural celebrations, family-focused initiatives, sports activities, and virtual engagement sessions. These experiences help strengthen relationships across teams, encourage collaboration, and contribute to a vibrant and inclusive workplace culture.

A key component of the program is Talent Tribes, which enables employees to pursue shared interests through communities focused on areas such as art, music, dance, gardening, culinary skills, and other creative pursuits. Throughout the year, employees also participated in festive celebrations, themed events, family engagement activities, and initiatives designed to promote connection beyond day-to-day work responsibilities.

The program continues to strengthen employee morale and engagement by creating opportunities for meaningful interaction, shared experiences, and cross-functional collaboration.

The Loop: Connecting People, Knowledge, and Culture

To strengthen employee engagement and foster a connected workplace culture, Birlasoft launched The Loop, a centralized digital communication and collaboration platform that serves as a single destination for organizational updates, knowledge sharing, learning resources, and employee experiences.

The Loop was designed to enhance transparency, improve information accessibility, and create a more informed and engaged workforce by bringing together business updates, leadership communications, people-centric stories, learning content, and essential workplace resources within a unified digital ecosystem. The platform enables employees to stay connected with organizational priorities while encouraging cross-functional knowledge exchange and collaboration.

Through dedicated sections covering organizational announcements, news and stories, leadership reflections, learning insights, resources, events, and employee experiences, The Loop supports a culture of continuous communication and shared learning. By providing timely access to information and reducing information silos, the platform helps employees make informed decisions, remain aligned with business objectives, and actively participate in the organization's growth journey.

This initiative is aimed at contributing to a more connected and inclusive workplace by enabling digital-first communication, reducing reliance on fragmented channels, and facilitating efficient dissemination of knowledge and resources.

Enabling an Independent Assessment of Workplace Culture – GPTW

Great Place To Work. Certified FEB 2026-FEB 2027 INDIA

As part of our commitment to understanding and enhancing employee experience, Birlasoft continues to participate in the Great Place to Work® assessment process, which incorporates confidential employee feedback and independent evaluation of workplace practices.

For the fifth consecutive year, Birlasoft was recognized as a Great Place to Work® Certified organization. This recognition reflects the trust, credibility, and positive workplace experiences reported by employees and reinforces our ongoing commitment to fostering a people-centric workplace culture.

Employee engagement and feedback mechanisms form an integral part of Birlasoft's human capital management approach, enabling employees to share perspectives, seek guidance, raise concerns, and contribute to the continuous improvement of workplace practices and employee experience.

Diversity, Equity, and Inclusion

At Birlasoft, diversity, equity, and inclusion are fundamental to who we are as an organization and how we create value for our stakeholders. We are committed to fostering a workplace where individuals are respected for their unique identities, experiences, and perspectives, while being united by a shared purpose and common values.

We believe that an inclusive workplace strengthens collaboration, encourages innovation, and enables individuals to contribute to their full potential. By bringing together diverse perspectives and experiences, we are better positioned to serve our global customers, respond to evolving business needs, and build a culture where every employee feels valued, respected, and empowered to succeed.

Our approach to DE&I is guided by four pillars that shape how we work and interact with one another:

Care
Creating an environment where people feel supported, respected, and valued.

Consideration
Recognizing and respecting differences in perspectives, experiences, abilities, and working styles.

Collaboration
Encouraging teamwork and diverse viewpoints to drive innovation and shared success.

Coexistence
Fostering an inclusive culture where individuals can thrive while remaining authentic to who they are.

These principles guide the integration of DE&I across our policies, practices, and workplace culture, helping create an environment where employees can collaborate effectively and contribute meaningfully to organizational success.

Our Commitment to Diversity, Equity, and Inclusion (DE&I)

Birlasoft is committed to fostering a workplace where every individual is treated with dignity, respect, and fairness, and where diverse perspectives are valued as a source of innovation, collaboration, and business success. Our commitment to diversity, equity, and inclusion is embedded within our policies, people practices, and organizational culture, helping create an environment where employees can contribute authentically and achieve their full potential.

Our Global Diversity, Equity and Inclusion Policy provides the foundation for our DE&I strategy and guides the implementation of initiatives designed to create an inclusive and equitable workplace. The policy outlines our commitment to embedding diversity, equity, and inclusion across people practices, workplace culture, and decision-making processes.

The policy addresses the five key dimensions that our DE&I initiatives are focused on:

Gender Inclusion	Persons with Disabilities (PwD)	Ethnic and Cultural Diversity	Veteran Inclusion	LGBTQ+ Inclusion
Building a gender-inclusive workforce and strengthening representation across the workforce and leadership pipeline.	Creating accessible workplaces, enabling inclusive practices and encouraging the participation and growth of PWDs.	Building a globally diverse workforce that reflects the communities, customers, and geographies in which we operate.	Leveraging the skills, experience, and leadership capabilities of veterans while supporting their successful integration into the workforce.	Fostering a workplace where LGBTQ+ employees are respected, valued, and empowered to contribute authentically.

These focus areas reflect our commitment to building a workforce that represents diverse backgrounds, experiences, and perspectives while creating an environment where every employee feels valued and supported.

DE&I Governance and Leadership Accountability

Advancing diversity, equity, and inclusion requires strong leadership commitment, clear accountability, and sustained action across the organization. At Birlasoft, DE&I is embedded within our leadership agenda and supported through a structured governance framework that enables the effective implementation, monitoring, and continuous enhancement of our DE&I strategy.

The governance framework brings together senior leaders, cross-functional decision-makers, and employee advocates to drive progress against DE&I priorities, foster an inclusive workplace culture, and ensure that diversity and inclusion considerations are integrated into key people and business processes.

DE&I Council

At Birlasoft, DE&I is championed across roles and employee grades, from junior employees to senior leaders at the CXO level. A dedicated DE&I Council provides oversight of the Company's DE&I agenda and supports the implementation of initiatives aligned with our commitments and priorities.

KEY RESPONSIBILITIES: Strategy & Oversight – Target Review – DE&I Governance

DE&I Ambassadors

Birlasoft has a network of 25 DE&I Ambassadors who support the implementation of DE&I initiatives across the organization. Working closely with the DE&I Council and Human Resources teams, they help translate strategic commitments into meaningful actions and foster a culture of inclusion across teams and locations.

KEY RESPONSIBILITIES: Culture Building – Awareness Advocacy – Action Enablement

Senior Leadership

Members of senior leadership actively reinforce the importance of diversity, equity, and inclusion through their participation in DE&I events, employee forums, and leadership communications, including employee town halls. Their continued engagement helps strengthen awareness and demonstrate the organization's commitment to fostering an inclusive workplace culture.

KEY RESPONSIBILITIES: Leadership Commitment – Role Modelling – Employee Dialogue

Diversity Across Our Workforce

(GRI 2-7, 405-1, 406-1)

The diversity of our workforce reflects the broad range of perspectives, experiences, and backgrounds that contribute to Birlasoft's culture, innovation, and ability to deliver value to customers. As our business continues to evolve, we remain focused on fostering a workforce that brings together varied skills, experiences, and viewpoints while creating opportunities for individuals to contribute and grow.

As of 31 March 2026, Birlasoft employed 11,363 employees across its operations. The workforce comprises employees across different genders, employment categories, age groups, geographies, and professional backgrounds, creating a diverse talent base that supports the Company's business objectives and customer commitments.

Breakdown of Birlasoft's Workforce by Gender, Category, and Age (FY 2023-24 to FY 2025-26)

	FY 2023-24	FY 2024-25	FY 2025-26
Gender-wise Breakdown			
Male	9,394	8,723	8,126
Female	3,201	2,846	2,883
Undisclosed	288	361	354
Total	**12,883**	**11,930**	**11,363**
Category-wise Breakdown			
Permanent Employees	11,332	10,882	10,266
Other than Permanent Employees	1,551	1,048	1,097
Total	**12,883**	**11,930**	**11,363**
Age-wise Breakdown			
Below 30 years	3,782	2,782	2,323
30-50 years	7,835	7,837	7,807
More than 50 years	471	506	559
Undisclosed	795	805	674
Total	**12,883**	**11,930**	**11,363**

Women represented 25.4% of the total workforce and 26.6% of permanent employees during FY 2025-26. While the workforce composition continues to reflect the talent profile typically observed across the technology sector, Birlasoft remains focused on strengthening gender representation through targeted talent attraction, development, and retention initiatives. These efforts are aimed at building a more balanced workforce while fostering an environment where individuals have equitable opportunities to grow and succeed.

Birlasoft's workforce is distributed across key markets globally, supporting the Company's ability to serve customers through a combination of local market presence and global delivery capabilities. India remained the largest employee base during FY 2025-26, accounting for 86.7% of the workforce, while 13.3% of employees were based across the Americas, the United Kingdom, Europe, and the Asia-Pacific and Middle East regions.

Breakdown of Birlasoft's Workforce by Region

(GRI 202-2)

	FY 2023-24	FY 2024-25	FY 2025-26
Region-wise Breakdown			
APAC & Middle East	23	15	44
India	11,122	10,293	9,848
Americas	1,623	1,506	1,285
UK	75	76	103
EU	40	40	83
Total	**12,883**	**11,930**	**11,363**

The geographic distribution of Birlasoft's workforce reflects its global operational footprint and enables close collaboration with customers across diverse industries and markets. This globally connected talent base fosters knowledge sharing, cross-cultural collaboration, and access to diverse skill sets, strengthening the Company's ability to respond effectively to evolving customer and business needs.

Birlasoft is also committed to promoting local leadership across its operations. As part of this commitment, the Company seeks to ensure representation from local communities in senior management positions. During the reporting year, **86% of senior management positions were filled by individuals hired from the local community**[11], reinforcing Birlasoft's focus on developing local talent and leadership.

Representation of persons with disabilities remains an important dimension of Birlasoft's workforce diversity profile. Through continued efforts to strengthen inclusion and accessibility, we seek to create an environment where employees with diverse abilities can contribute meaningfully and realize their potential.

Representation of Differently Abled Individuals in the Workforce	FY 2025-26
Male	21
Female	4
Total	**25**

Anti-Discrimination and Harassment

POLICY COMMITMENT

Birlasoft's approach to preventing discrimination and harassment is set out across the Company's POSH Policy, Human Rights Policy, Equal Opportunity Employer Policy, Global Diversity Equity and Inclusion (DE&I) Policy, Whistle Blower Policy, and Code of Business Ethics & Conduct (COBEC) Policy, all of which are publicly available on the corporate website. Together, these policies explicitly prohibit sexual harassment, defined to include any unwelcome conduct that violates a person's dignity or creates an intimidating, hostile, degrading, or humiliating work environment, as well as non-sexual harassment and discrimination based on race, religion, nationality, colour, gender, sexual orientation, age, disability, or any other characteristic protected by law. The Company applies a zero-tolerance stance to discrimination and harassment. Every complaint is investigated, and corrective and disciplinary action, up to and including transfer, withholding of promotion, suspension, or termination, is taken against those found responsible. Equivalent consequences apply to complaints found to be false or malicious. All associates receive mandatory training on the POSH, COBEC, Human Rights and associated policies at induction, together with a compulsory refresher at least once a year. Non-completion is treated as an act of indiscipline. Incidents are reported through defined, confidential escalation channels, reviewed by the Internal Committee or Grievance Redressal Committee, as applicable, and associates are protected from retaliation for raising a concern in good faith.

REPORTING & ESCALATION CHANNELS

Sexual Harassment (POSH)	Discrimination / Equal Opportunity	Ethics & Conduct (COBEC)
securedworkplace@birlasoft.com — reviewed by the Regional Internal Committee; inquiry completed within 90 calendar days.	EqualOpportunity@birlasoft.com and grievanceredressal@birlasoft.com — reviewed by the Grievance Redressal Committee.	whistleblower@birlasoft.com and ethics.queries@birlasoft.com — reviewed by the Governance, Risk & Compliance Head.

[11] For the purpose of this disclosure, "local" has been defined as India, and employees of Indian nationality have been considered as hired from the local community.

Creating an inclusive workplace requires a culture where every individual is treated with dignity, respect, and fairness. Birlasoft is committed to maintaining a work environment that is free from discrimination, harassment, bullying, retaliation, and any other form of inappropriate conduct, enabling employees to work, collaborate, and grow in an atmosphere of mutual trust and respect.

This commitment is embedded across our policies, people practices, and workplace culture. Employees are expected to uphold the highest standards of professional conduct and contribute to an environment where differences are respected, diverse perspectives are valued, and individuals are able to participate fully without fear of prejudice, intimidation, or unfair treatment.

Birlasoft prohibits all forms of harassment, whether physical, verbal, psychological, sexual, or otherwise. The Company does not tolerate discrimination or harassment based on race, ethnicity, nationality, religion, caste, colour, gender, sexual orientation, gender identity, age, disability, veteran status, or any other characteristic protected under applicable laws.

To reinforce these commitments, Birlasoft has established a comprehensive policy framework, including its Diversity, Equity and Inclusion Policy, Human Rights Policy, and Prevention of Sexual Harassment (POSH) Policy. These

ZERO

Incidents of Discrimination at the Workplace in FY 2025-26

policies articulate our expectations for workplace conduct and provide employees with access to established reporting and grievance resolution mechanisms through which concerns can be raised and addressed in a confidential, fair, and timely manner.

In addition, the Company regularly engages with employees through awareness programs, sensitization initiatives, and communication efforts aimed at strengthening understanding of respectful workplace behaviours and fostering a culture of inclusion and accountability.

During FY 2025-26, no incidents of discrimination were reported across the organization. One complaint relating to sexual harassment was reported during the year. The reported cases were investigated in accordance with the Company's established procedures and was resolved during the reporting period.

Pay Equity and Fair Remuneration

(GRI 2-19, 2-20, 202-1, 405-2)

Birlasoft is committed to providing equal employment opportunities and fostering a workplace where employment-related decisions are based on merit, qualifications, performance, and business requirements. Our Equal Opportunity Employer (EEO) Policy establishes the principles and practices that promote fairness, consistency, and equitable access to opportunities across the employee lifecycle.

The Policy applies to all stages of employment, including recruitment, hiring, onboarding, development, promotion, compensation, transfers, and career advancement. Employment decisions are made without discrimination based on race, colour, religion, ethnicity, nationality, caste, gender, gender identity or expression, sexual orientation, disability, age, marital status, socio-economic background, veteran status, or any other characteristic protected under applicable laws.

To support equitable employment outcomes, Birlasoft integrates equal opportunity principles into its people processes through a range of measures, including:

Promoting merit-based recruitment through structured hiring processes, neutral job descriptions, and objective candidate evaluation criteria.

Building awareness among hiring managers and employees to help identify and mitigate unconscious bias in employment decisions.

Ensuring that talent processes, including recruitment, development, performance management, promotions, and career progression, are conducted fairly and consistently.

Undertaking yearly review of policies and practices to identify and address any systemic inequities

Ensuring that men and women receive fair and equitable compensation for work of equal value, free from any form of gender-based discrimination.

Our commitment to equal opportunity also extends to remuneration practices. We strive to ensure that employees performing work of equal value receive fair and equitable compensation, free from discrimination or bias. Compensation decisions are guided by factors such as role requirements, skills, experience, performance, and market benchmarks, irrespective of gender or other personal characteristics.

This commitment begins at the point of entry into the organization. The standard entry-level wage paid to male and female employees at Birlasoft is same and exceeds local minimum wage by 1.8x–2.5x across all significant locations of operation.

To further strengthen pay equity, Birlasoft periodically reviews remuneration outcomes across employee categories and monitors gender pay ratios as part of its commitment to fair and equitable compensation practices.

The ratio of basic salary and remuneration of women to men across employee categories for the last three years is presented below:[12]

Parameter	Grade Category	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26
		Standalone			Consolidated
Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.	**Junior (2A to 5B)**	0.83	0.82	0.80	0.76
	Middle (6A to 7B)	0.89	0.89	0.89	0.83
	Senior (8A and above)	1.06	1.18	0.95	0.58

[12]**Note:** FY 2025–26 remuneration ratios are presented on both a standalone and consolidated basis. The standalone figures have been disclosed to maintain comparability with historical data reported for FY 2023–24 and FY 2024–25, while the consolidated figures reflect the expanded scope of data available during the reporting year. Unless otherwise stated, year-on-year comparisons should be made using the standalone data to ensure consistency in the reporting boundary.

The gender remuneration ratios reflect differences in workforce composition, role mix, experience levels, and representation across functions and grades. During FY 2025-26, pay ratios remained relatively stable within middle management, while variations in junior and senior management categories were influenced by changes in workforce demographics, leadership movements, and the composition of employees across business functions and locations.

During the reporting period, Birlasoft's average unadjusted gender pay gap stood at **26.7%** (standalone). The Company recognises the importance of reducing gender-based disparities and remains committed to fostering a more inclusive and equitable workplace. Birlasoft continues to monitor remuneration outcomes and workforce trends and is taking steps to strengthen gender representation across functions and leadership levels to support progress towards more equitable outcomes over time.

Birlasoft maintains a transparent compensation framework that is aligned with all applicable regulatory requirements and has updated its remuneration structure to reflect the provisions introduced under the New Labour Code.

To facilitate a smooth transition and enhance employee understanding of these changes, the Company conducted dedicated awareness sessions outlining the key revisions to the remuneration framework. Recordings of these sessions were made available to employees who were unable to attend. In addition, a dedicated support channel, labourcodehelpdesk@birlasoft.com, has been established on the intranet to assist employees with any queries related to the Code and its implications.

Advancing DE&I through Action

Birlasoft's DE&I Charter provides a structured framework for advancing diversity, equity, and inclusion across the organization. The Charter guides our efforts to create equitable opportunities, strengthen representation, foster an inclusive culture, support the growth of diverse talent, and enhance employee experience. During FY 2025-26, our DE&I initiatives were focused across four strategic areas that collectively support the creation of a workplace where employees feel valued, respected, and empowered to succeed.

Focus Area #1: Affirmative hiring for Inclusion of Diverse Candidates

Our DE&I Charter incorporates targeted actions to strengthen representation across the workforce and expand access to opportunities for diverse talent groups. During FY 2025-26, efforts remained focused on embedding inclusion within talent acquisition processes, strengthening diverse candidate pipelines, and increasing representation across key talent segments, including women, persons with disabilities, and veterans.

To support these objectives, Birlasoft continued to engage with diversity hiring partners, conduct targeted hiring campaigns, leverage employee referral programs, and sensitize hiring managers on inclusive hiring practices. Focused interventions were also undertaken to strengthen diversity representation within managerial and leadership talent pipelines while supporting the retention and redeployment of diverse talent across the organization.

Focus Area #1: Affirmative Hiring for Inclusion of Diverse Candidates		
Initiatives & Commitments	**Progress in FY 2025-26**	**Aspirations**
Expand diversity hiring partnerships and sourcing channels	Gender diversity ratio improved to **25.4%** (FY 2024-25: 24%)	Achieve **30%** overall gender diversity
Strengthen diversity hiring across campus, lateral, managerial, and leadership hiring	Women represented **25.4%** of total hiring during FY 2025-26 an increase from 22% in FY 2024-25	Increase gender hiring mix to **30%**
Enhance representation across leadership pipelines	Women represented **9%** at Leader and Senior Leader levels and **12%** at Grade 8B and above leadership levels	Increase women representation at leadership levels to **14%**
Continue focused hiring of persons with disabilities and veterans	Number of persons with disabilities increased from **22 to 25;** veteran representation remained stable at **5 employees**	Continue expanding representation across underrepresented talent groups
Strengthen hiring manager sensitization and diversity-focused recruitment practices	Diversity considerations continued to be integrated into hiring and workforce planning processes	Sustain inclusive hiring practices across the talent lifecycle

Looking ahead, Birlasoft will continue to strengthen representation across the workforce through targeted outreach, inclusive talent acquisition practices, and focused interventions across key talent segments. Particular emphasis will be placed on expanding opportunities for women, persons with disabilities, veterans, and other underrepresented groups through campus engagement initiatives, diversity-focused recruitment drives, employee referral programs, and strategic talent partnerships.

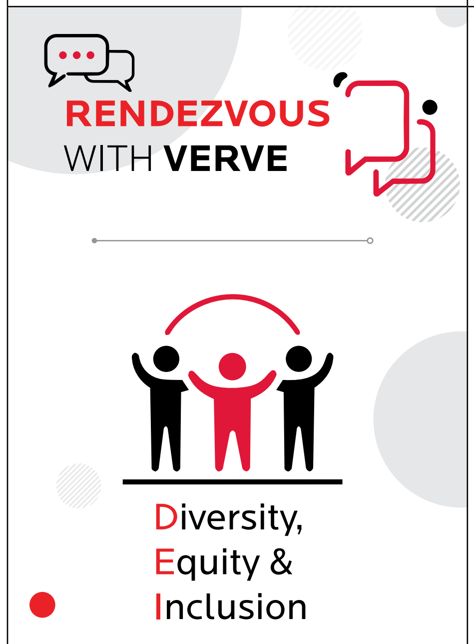
We will also continue to strengthen the capabilities of recruiters, interviewers, hiring managers, and recruitment partners through sensitization and awareness initiatives, helping ensure that inclusive practices remain embedded throughout the hiring process. Through these efforts, we aim to further strengthen diverse talent pipelines and support equitable representation across all levels of the organization.

Focus Area #2: Sensitization & Culture Building

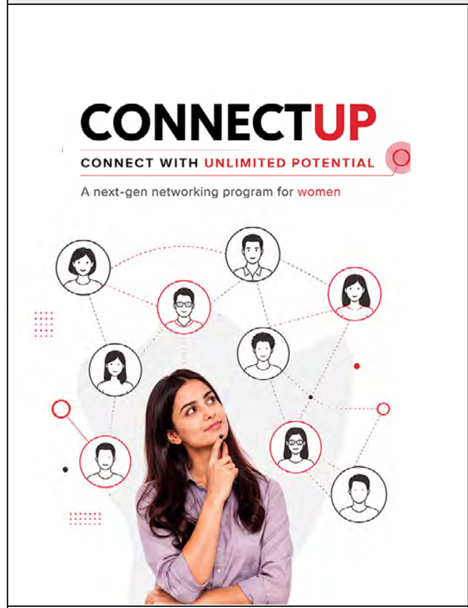
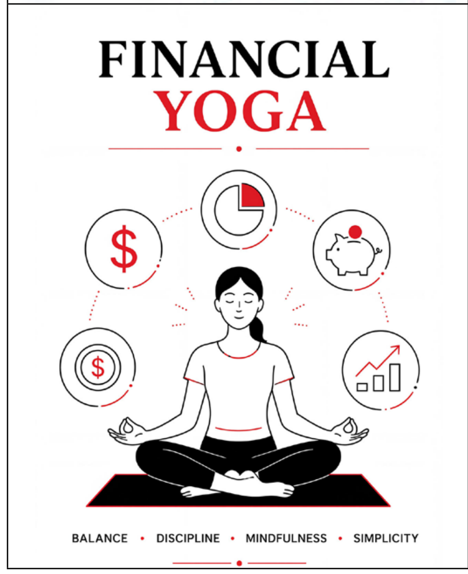
Building an inclusive workplace requires continuous learning, awareness, and meaningful dialogue across all levels of the organization. During FY 2025-26, Birlasoft continued to strengthen its culture of inclusion through targeted sensitization programs, leadership-led conversations, mentoring platforms, and awareness initiatives designed to foster understanding, encourage allyship, and promote inclusive behaviours.

During FY 2025-26, Birlasoft conducted 48 DE&I-focused sensitization and culture-building sessions, reaching over 3,000 employees across the organization.

Through the active involvement of senior leaders, DE&I Council members, DE&I Ambassadors, employee communities, and external experts, employees were provided opportunities to engage in discussions on topics such as gender equity, neurodiversity, disability inclusion, generational diversity, caregiving, financial wellbeing, inclusive leadership, and the future of work.

Focus Area #2: Sensitization & Culture Building		
Impact Area		**Key Initiatives & Highlights**
	Leadership-led dialogue and role modelling	Conducted quarterly **Her Voice Unplugged** leadership forums featuring senior women leaders across the organization. These forums provided opportunities for peer learning, leadership visibility, and open discussions on career growth, leadership journeys, and workplace inclusion.
	DE&I awareness and sensitization	Birlasoft continued to strengthen its **Rendezvous with Verve** platform across all Business Units, creating opportunities for employees, new joiners, DE&I Council members, and leaders to engage in meaningful dialogue on diversity, equity, inclusion, and workplace belonging. The platform serves as a key DE&I sensitization initiative, fostering awareness, encouraging open discussions on real-world inclusion challenges, and promoting everyday actions that contribute to a more inclusive culture. Through active participation from senior leaders and DE&I Council members, these sessions help embed DE&I principles into decision-making and workplace practices, supporting alignment with Birlasoft's broader organizational objectives.

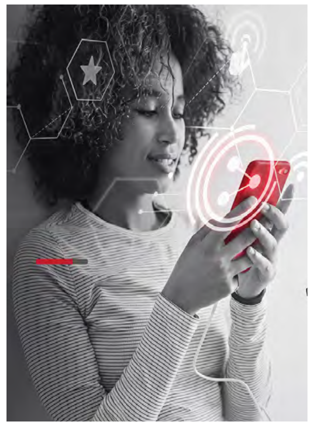
Focus Area #2: Sensitization & Culture Building		
Impact Area		**Key Initiatives & Highlights**
	SheEmpowers	As a part of our **SheEmpowers** initiative, we invited accomplished women leaders from Birlasoft's customer network to share their personal and professional journeys with employees. Through candid conversations on leadership, resilience, career growth, and overcoming challenges, the initiative provided employees with opportunities to learn from diverse experiences, gain practical insights, and draw inspiration from leaders who have successfully navigated their careers across industries. By showcasing diverse leadership role models, SheEmpowers encouraged greater confidence, aspiration, and leadership ambition among women professionals across the organization.
	Creation of an Inclusive Workplace	**Building an Inclusive Workplace** training was rolled out across the organization to strengthen awareness of inclusive behaviours and equip employees with the knowledge and skills required to foster a more inclusive work environment. The program focused on self-reflection and unconscious bias, choosing inclusive behaviours, understanding workplace challenges and barriers, promoting fairness and equity, and supporting the development of diverse talent. During FY 2025-26, the training achieved 82% organizational coverage.
	Supporting women through key career and life stages	**Returning Mothers Program** supported employees transitioning back to work following maternity leave by helping them rebuild confidence, strengthen professional capabilities, and reintegrate smoothly into the workplace. The program included quarterly HRBP and manager connect sessions, manager orientation programs, and dedicated women connect-up forums that provided guidance, support, and opportunities for shared learning. During FY 2025-26, the program achieved a retention rate of 74%, reflecting its role in supporting employees through an important career and life transition.

Focus Area #2: Sensitization & Culture Building		
Impact Area		**Key Initiatives & Highlights**
	Mentoring and development opportunities	**Connect Up,** Birlasoft's early-career mentoring program for women, provided junior and mid-level women professionals with opportunities to engage in meaningful mentor-led conversations with senior women leaders across the organization. Conducted on a quarterly basis, the program created a supportive platform for participants to share workplace experiences, explore career aspirations, gain practical guidance, and build the confidence needed to navigate and maximize career opportunities. Through these interactions, Connect Up contributed to strengthening leadership visibility, peer learning, and career development for emerging women talent.
	Building Competency	Our **Competency Advancement Series** brought together senior leaders from across the organization to share insights, experiences, and practical perspectives aimed at enhancing employee effectiveness. Through sessions on topics such as career development, emotional competence, innovation, and professional growth, the series helped employees strengthen their knowledge, skills, and capabilities while supporting continuous learning and development.
	Financial Well-being and Employee Awareness	As part of Birlasoft's continuous efforts to support employee well-being and holistic development, the organization conducted a **Webinar on Financial Yoga** focused on promoting financial wellness and responsible financial planning. The session provided employees with practical insights on managing personal finances, building long-term financial discipline, and making informed financial decisions. By increasing awareness of financial health and encouraging sustainable financial habits, the initiative contributed to reducing financial stress, enhancing employee confidence, and supporting overall well-being and workplace productivity.

Collectively, these initiatives contributed to strengthening awareness, fostering dialogue, and building a deeper understanding of diversity, equity, and inclusion across the organization. By creating opportunities for employees to learn from leaders, peers, mentors, and external experts, Birlasoft continued to promote a culture where inclusion is viewed as a shared responsibility and integrated into everyday workplace interactions.

Going forward, we will continue to expand opportunities for learning, engagement, and allyship while strengthening inclusive leadership capabilities and fostering an environment where every employee feels respected, valued, and empowered to contribute their best.

Focus Area #3: Development



Developing a strong pipeline of diverse talent is an important component of Birlasoft's efforts to strengthen representation across leadership levels. During FY 2025-26, focused interventions continued to support the professional growth, leadership development, and career advancement of women employees through structured learning, mentoring, and capability-building programs.

The flagship initiative under this focus area is **BEmpowered,** Birlasoft's women leadership development program designed to strengthen the leadership pipeline and support the advancement of high-potential women professionals. The program is aimed at women employees at mid-senior to senior levels who have demonstrated strong performance and leadership potential and are preparing to take on expanded responsibilities and leadership roles within the organization.

BEmpowered follows a structured two-phase approach comprising Rise & Lead and Mentoring. Together, these phases focus on building leadership capabilities, enhancing strategic thinking, strengthening professional networks, and providing participants with the guidance and support needed to navigate their career journeys and realize their leadership aspirations.

Focus Area #3: Development	
Initiative	**Key Highlights & Progress**
Rise and Lead	The flagship women leadership development program continued to strengthen the leadership pipeline by supporting women professionals in developing strategic thinking, problem-solving capabilities, leadership presence, and career planning skills.
Mentoring & You	Building on the leadership foundation established through the Rise & Lead program, the mentoring phase provided participants with personalized guidance from senior leaders across functions. The program was structured as a nine-month intervention comprising six to eight formal mentor-mentee interactions, typically conducted on a monthly basis. Mentoring engagements focused on skill development, professional growth, competency advancement, and career progression.
Each One Teach One Mentoring Program	The program continued to provide women employees with structured mentoring opportunities designed to support career development, professional growth, and competency enhancement. Through mentor-led discussions, peer learning opportunities, and developmental conversations, participants received guidance on navigating workplace challenges, building capabilities, and advancing their careers.

"The program created a supportive and growth -oriented environment. Sessions were practical, reflective, and easy to apply in real-life situations. Program elements which helped a lot are –
Feeling Wheel: it helped identify and express emotions with more precision and understanding.
Rubber Ball Vs Crystal Ball Concept: provided a powerful framework for Prioritization
Ruminating: Understanding the impact of ruminating. The program helped me recognize these patterns and develop healthier ways to manage thoughts with more clarity and balance.
These program were meaningful and practical. The concepts will continue to guide my thinking, emotional wellbeing, and personal development."

– Priyanka Tiwari

"The BEmpowered learning journey has been truly transformative for me. The highly interactive sessions and practical tools were seamlessly applicable, leading to visible positive changes in my confidence and behavior. The program has also strengthened my decision-making abilities and helped me be more assertive when needed. My heartfelt thanks to the mentors and the L&D team for organizing this impactful workshop for women leaders at Birlasoft. Grateful for this opportunity!"

– Manisha Singh

Focus Area #4: Employee Experience, Retention & Branding

Creating an inclusive workplace extends beyond representation and development to ensuring that employees feel supported throughout different stages of their careers and life journeys. During FY 2025-26, Birlasoft continued to strengthen employee experience through inclusive policies, equitable people practices, flexible work arrangements, wellbeing initiatives, and targeted retention interventions designed to support engagement, belonging, and long-term career growth.

A key focus area during the year was ensuring that workplace policies and people processes remained inclusive, equitable, and responsive to the evolving needs of employees. All people policies are gender-agnostic and are designed to provide equitable access to opportunities, benefits, and support mechanisms across the workforce.

Focus Area #4: Employee Experience, Retention & Branding	
Impact Area	**Key Initiatives**
Inclusive policies and workplace support	Continued implementation of the Equal Opportunity Employment Policy, Global DE&I Policy, Prevention of Sexual Harassment (POSH) Policy, Maternity Benefits Policy, flexible benefits framework, grievance redressal mechanisms, childcare reimbursement support, and employee wellbeing programs.
Flexible ways of working	Continued the Smart Working Model and hybrid working arrangements to support flexibility. Women employees working in late and night shifts were provided work-from-home options, subject to business requirements and operational feasibility.

Focus Area #4: Employee Experience, Retention & Branding	
Impact Area	**Key Initiatives**
Career continuity and internal mobility	Strengthened efforts to support career continuity through internal upskilling opportunities and deployment of employees across projects and customer engagements within the same vertical. Focused efforts were also undertaken to enable timely deployment of women employees on the bench to suitable projects and assignments.
Listening and retention interventions	Conducted regular engagement forums and stay interviews with women employees to better understand their experiences, aspirations, feedback, and career expectations. Insights from these interactions were used to inform people practices and strengthen employee experience initiatives.
Equity across people processes	Maintained structured governance mechanisms across performance management, compensation reviews, and promotion decisions to support fairness, transparency, and equitable outcomes. Performance evaluations incorporated multi-level review and calibration processes involving managers, business leaders, and HR teams. Compensation decisions were guided by market benchmarks, performance outcomes, role requirements, and internal equity considerations, while promotion processes were designed to ensure consistency and fairness across employee groups.

Embedding Human Rights Across Our Operations

(GRI 2-30, 407-1, 408-1, 409-1, 410-1)

Respecting Human Rights

At Birlasoft, respect for human rights is fundamental to our values, culture, and approach to responsible business conduct. We are committed to fostering a workplace where all individuals are treated with dignity, fairness, and respect, and where fundamental rights are protected across our operations and business relationships.

Our approach is guided by internationally recognized frameworks, including the United Nations Universal Declaration of Human Rights (UDHR), the United Nations Guiding Principles on Business and Human Rights (UNGPBHR), and the International Labour Organization's (ILO) Declaration on Fundamental Principles and Rights at Work. These commitments are articulated through our Human Rights Policy, which applies across our operations and reinforces our commitment to providing a workplace free from discrimination, harassment, retaliation, child labour, forced labour, and other forms of unfair or unethical treatment. It also promotes equal opportunity, fair employment practices, safe working conditions, and respect for diversity and inclusion.

Our Human Rights Commitments Include:

Equal Opportunity & Non-Discrimination
Fair employment practices and equal access to opportunities

Harassment-Free Workplace
Zero tolerance for harassment, bullying, and inappropriate conduct

Safe & Healthy Workplace
Protection of employee health, safety, and wellbeing

Diverse, Equitable & Inclusive Workplace
Respect for diverse backgrounds, perspectives, and experiences

Data Privacy
Responsible handling and protection of personal information.

Prohibition of Child Labor and Forced Labor
Zero tolerance for child labour, forced labour, bonded labour, and human trafficking

Fair Wages & Employment
Compliance with applicable wage, overtime, and labour requirements

Human Dignity
Respect for the dignity, rights, and wellbeing of all individuals

Sustainability & Community Development
Supporting positive social and environmental outcomes in the communities where we operate

Non-Retaliation
Protection against retaliation for raising concerns or reporting grievances

These commitments guide our approach to managing human rights risks and opportunities across the employee lifecycle and help ensure that our workplaces remain fair, inclusive, respectful, and aligned with internationally recognized human rights principles.

In addition, our Anti-Slavery & Human Trafficking Statement is aligned with the United Kingdom Modern Slavery Act 2015 and is aimed at practicing no tolerance for slavery, forced labour, and trafficking in operations.

Our commitment extends beyond our direct workforce. The Birlasoft Supplier Code of Conduct requires suppliers and business partners to align with the principles of our Human Rights Policy and uphold human rights within their own operations. Through these expectations, we seek to promote responsible business practices and strengthen respect for human rights across our value chain.

In addition, 100% of the security personnel deployed across Birlasoft campuses receive mandatory training on anti-harassment through POSH training sessions.

Labor Practices and Commitments

Living Wage

Birlasoft is committed to fair and responsible compensation practices by ensuring that employees receive wages that support an adequate standard of living. The Company provides remuneration that meets or exceeds the applicable minimum wages prescribed by local laws in the countries where it operates and strives to ensure that compensation is sufficient to address the basic needs of employees and their families, including food, housing, clothing, healthcare, transportation, and education. In line with the principles of a living wage, the assessment of wage adequacy excludes bonuses and overtime pay and takes into consideration relevant cost-of-living benchmarks where applicable.

Working Hours and Overtime

Standard working hours are communicated to employees through their offer letters and are aligned with the applicable statutory requirements of the respective countries in which the Company operates. The Company complies with all applicable legal requirements relating to maximum working hours, ensuring that employees' daily and weekly working hours remain within the limits prescribed by local laws or agreed employment terms. Any work performed beyond the prescribed working hours is managed in accordance with applicable legal requirements and business needs. Where employees are required to work beyond regular working hours or on holidays and weekends for business or project-specific needs, compensation or other applicable benefits are provided in accordance with local laws and organizational practices. The Company monitors working hours to help prevent excessive working hours and promotes a healthy work-life balance that supports employee health, well-being, and productivity.

Equal Remuneration

Birlasoft is committed to fair, equitable, and non-discriminatory remuneration practices. As an equal opportunity employer, the Company ensures that all employment-related decisions, including compensation, are based on merit, skills, qualifications, experience, and performance, without regard to race, colour, religion, gender, sexual orientation, gender identity or expression, age, nationality, disability status, genetic information, veteran status, or any other characteristic protected by applicable law. In line with the principle of equal remuneration, Birlasoft is committed to providing equal pay for men and women performing work of equal value and to maintaining compensation practices that are free from discrimination.

For more details, please refer to the Equal Opportunity Employer Policy.

Annual Leave Entitlement

Birlasoft provides paid annual leave to employees in accordance with the applicable statutory requirements and local labour laws of the countries in which it operates. Employees are encouraged to avail their annual leave to support their health, well-being, and work-life balance. The carry forward, accumulation, and encashment of unused leave, where applicable, are governed by local legal requirements and Company practices applicable to the respective jurisdiction.

Prevention of Child Labour and Forced Labour

ZERO

Incidents of Child Labour or Forced Labour across Birlasoft's Operations and Supply Chain in FY 2025-26

Birlasoft maintains a zero-tolerance approach towards all forms of child labour, forced labour, bonded labour, compulsory labour, human trafficking, and modern slavery. The Company prohibits the employment of individuals below the applicable legal working age and undertakes age and identity verification as part of its recruitment and onboarding processes.

Employment at Birlasoft is voluntary, and employees are free to enter into and terminate employment relationships in accordance with applicable laws and contractual arrangements. These expectations are also extended to suppliers, contractors, and business partners through the Company's Human Rights Policy and responsible business conduct requirements.

During FY 2025-26, no incidents of child labour or forced labour were reported across Birlasoft's operations or supply chain.

Freedom of Association and Collective Bargaining

Birlasoft recognizes and respects employees' rights to freedom of association and collective bargaining in accordance with applicable laws and regulations. Employees are free to associate, participate in lawful employee representation activities, and raise workplace concerns through established communication and grievance channels without fear of retaliation or adverse consequences. However, there are no employee associations or unions recognized by the Company, as there has not been any such demand or interest expressed by any employee group for formation of any association or union.

The Company encourages open dialogue and maintains multiple mechanisms through which employees can share feedback, seek clarification, and raise concerns related to workplace matters. These channels support transparency, trust, and constructive engagement across the organization. In FY 2025-26, there were no operations and suppliers in which the right to freedom of association and collective bargaining was recognized to be at risk.

Grievance and Remediation Mechanisms

Birlasoft maintains formal grievance and reporting mechanisms through which employees can raise concerns relating to workplace conduct, human rights, discrimination, harassment, retaliation, or unfair treatment. The Company's Grievance Redressal Policy, accessible through the internal employee portal, explicitly extends to the reporting of human rights concerns and violations.

Employees are encouraged to raise concerns through their supervisors, Function Heads, or directly with the Secure Workplace Council. In addition, individuals who believe they have experienced or witnessed a human rights violation may submit concerns through dedicated reporting channels established by the Company. All reported concerns are reviewed and addressed in accordance with defined procedures, with appropriate corrective and remedial actions taken where necessary.

These mechanisms support a culture of transparency, accountability, and trust, ensuring that employees and other stakeholders can raise concerns without fear of retaliation and that potential human rights issues are addressed in a timely and fair manner.

Employee Experience

Supporting employee wellbeing, maintaining safe workplaces, and upholding human rights are important aspects of Birlasoft's strategy. We seek to create an environment where employees have access to the resources, support systems, and workplace practices that contribute to their overall wellbeing and enable them to perform effectively.

During FY 2025-26, we continued to strengthen our employee wellbeing programs, health and safety initiatives, and human rights practices through a combination of policies, benefits, awareness programs, and employee support mechanisms.

Creating a culture of Employee Well-Being

(GRI 403-3, 403-6)

Supporting employee wellbeing is an important aspect of Birlasoft's approach to employee experience. Recognizing that wellbeing extends beyond physical health, we seek to create an environment that supports employees across multiple dimensions of their personal and professional lives.

Our flagship wellbeing program, **BCares**, reflects this commitment through a holistic framework designed to promote overall wellbeing and encourage healthy, sustainable lifestyles. Guided by a **"People First"** philosophy, BCares aims to inspire, create, and maintain a workplace environment that supports holistic wellbeing and enables employees to make informed choices about their health, wellbeing, and quality of life. To further support employee well-being and work-life integration, Birlasoft offers **creche facilities at its Mumbai, Pune, and Noida** locations, providing working parents with access to childcare support and greater flexibility.

The program is built around six interconnected pillars of wellbeing that collectively address the diverse needs of our workforce:

Physical
Promoting physical health and healthy lifestyle choices

Mental
Supporting emotional wellbeing and stress management

Social
Fostering meaningful relationships and social connections

Financial
Encouraging financial awareness and wellbeing

Workplace
Supporting workplace health, safety, and employee support mechanisms

Environmental
Promoting harmony with the surrounding environment

To ensure that well-being initiatives are meaningful, accessible, and impactful, BCares is implemented through a structured framework that focuses on awareness, participation, behavioural change, and continuous improvement:

Evaluate
Assessing programme effectiveness through baseline and end-line surveys.

Educate
Building awareness of health risks and healthy lifestyle practices.

Engage
Encouraging participation and the adoption of positive behaviours.

Empower
Providing access to resources, support platforms, and peer networks.

Energize
Inspiring sustained participation and long-term wellbeing habits.

Guided by this framework, Birlasoft implements a range of initiatives throughout the year that address different dimensions of employee wellbeing. These initiatives are designed to promote awareness, encourage healthy behaviours, provide access to expert guidance, and support employees in making informed decisions about their physical, mental, social, financial, workplace, and environmental wellbeing.

Well-Being Pillar	Focus Area	Programs and Initiatives (FY 2025-26)	Outcomes
Physical	Promoting physical health, preventive healthcare, and healthy lifestyle choices	• Session on Non-Alcoholic Fatty Liver Disease (NAFLD) • Diabetes Across Life Stages awareness session • Maternal & Infant Nutrition session • Eye Check-up Camps across Pune, Noida, Hyderabad, Mumbai, and Bengaluru • Breast Cancer Awareness session • Menopause: Peri and Post-Menopause Physical and Mental Changes session • Menstrual Health awareness session	Strengthened employee awareness of preventive healthcare, early diagnosis, nutrition, and health management across different life stages, while providing employees with access to preventive health screening services.
Mental	Supporting emotional wellbeing, resilience, and stress management	• VIBE Global Mental Wellbeing Summit (1,000+ participants globally) • Nutrition for Mental Health session • Mental health awareness campaigns • Barefoot Counselling workshops for leaders and managers • Face-to-face counselling sessions for employees	Promoted awareness of mental fitness, resilience, psychological safety, and the relationship between physical and mental health. Counselling and manager capability-building initiatives strengthened access to support and encouraged early intervention and empathetic leadership.
Social	Fostering meaningful relationships, employee connection, and a sense of community	• Talent Tribes employee communities • Mother's Day and Father's Day celebrations, • Sports and recreational events • Festive and patriotic celebrations across locations • Community engagement and volunteering opportunities through CSR initiatives	Created opportunities for employees to connect beyond their day-to-day roles, strengthen interpersonal relationships, celebrate shared experiences, and foster a greater sense of belonging and community across the organization.
Financial	Enhancing financial awareness and supporting informed financial decision-making	• Financial Wellness by Experts session	Improved employee awareness of financial planning, savings, investment fundamentals, and long-term financial wellbeing across different life stages.

Well-Being Pillar	Focus Area	Programs and Initiatives (FY 2025-26)	Outcomes
Workplace	Creating a safe, healthy, and supportive work environment	• Holistic sessions on ergonomics • Two annual fire drills	Supported employee health, safety, and wellbeing through workplace-focused interventions and support mechanisms.
Environmental	Encouraging connection with and responsibility towards the surrounding environment	• Regular mailers on ESG updates • ESG training for employees • Project Shodhan for crop residue management	Enhanced employee awareness of environmental issues and sustainability practices while encouraging greater participation in environmental stewardship initiatives.

Employee Benefits and Support Framework

(GRI 201-3, 401-2, 401-3, 404-2)

Birlasoft complements its wellbeing initiatives through a comprehensive benefits and support framework designed to address the diverse health, financial, and family-related needs of employees. The Company provides a range of benefits that support employees across different life stages while helping them manage personal and family responsibilities, access quality healthcare, and strengthen their financial security. These benefits are outlined in various policies as described below:

01 **Medical Insurance Policy**
Provides comprehensive medical coverage for employees, with the option to extend coverage to family members through plans tailored to different employee grades. Employees may also avail a top-up cover in cases where the base sum insured has been exhausted.

02 **Outpatient Department (OPD) Benefits**
Supports employees in managing out-of-pocket healthcare expenses by covering doctor consultations, diagnostic tests, prescribed medications, dental treatment, and vision check-ups conducted by qualified optometrists.

03 **Group Term Life & Personal Accident Insurance**
Provides financial protection for employees and their families in the event of death, disability, or accidents. Coverage extends across Birlasoft's global operations and includes support for accident-related medical expenses and long-term absence arising from accidental injuries.

04 **Ikshana Benevolent Fund**
Birlasoft's employee welfare initiative, established to provide financial assistance to employees and their families during challenging circumstances while fostering a culture of care, compassion, and mutual support. The fund provides a lump-sum financial benefit in the event of an employee's disability or death, annual educational assistance for the deceased employee's children until they complete their college education, and financial support for the treatment of life-threatening illnesses that are not covered under health insurance.

During FY 2025-26, 100% of our permanent employees were covered under health insurance programs. In addition, all permanent employees were covered under personal accident insurance, providing financial protection and support in the event of unforeseen circumstances. Employees also have access to non-occupational medical and healthcare services through medical insurance programs that provide access to a network of healthcare providers and hospitals.

Birlasoft extends social protection for its workforce beyond public programs by offering comprehensive wellbeing initiatives that support employees' physical, mental, and emotional health. In addition to traditional healthcare benefits, the Company provides access to digital wellbeing platforms, counselling services, health coaching programs, and employee assistance resources. These initiatives empower employees to proactively manage their wellbeing while ensuring that both employees and their families have access to trusted guidance and support whenever needed.

Well-Being Platforms and Employee Support Programs

Platform/ Program	Description
Alyve Health	Provides employees with access to personalized wellbeing programs focused on nutrition, physical activity, sleep management, habit coaching, preventive healthcare, and health insurance support. The platform also offers AI-enabled health concierge services and facilitates access to outpatient consultations, diagnostics, and vaccinations.
Employee Assistance Program (EAP)	Provides confidential counselling services, group workshops, self-help resources, and webinars to support mental and emotional wellbeing.
YourDost	Offers self-assessment tools, wellbeing resources, mindfulness content, and mental health support designed to help employees better manage stress and strengthen emotional wellbeing.
Wellness Communications	Regular wellbeing communications and wellness tips are shared with employees across the six pillars of BCares, promoting healthy habits and balanced lifestyles. During FY 2025-26, employees received several wellness tips covering physical, mental, social, financial, workplace, and environmental wellbeing.
Ikshana Benevolent Fund	A unique employee support initiative that provides financial assistance to employees and their families in the event of disability, death, critical illness, or other exceptional circumstances. Since its inception in 2022, the program has provided critical support to **34** families. During FY 2025-26, the death benefit under the scheme was enhanced to INR 20 lakh.

VIBE 2025 Mental Wellness Summit

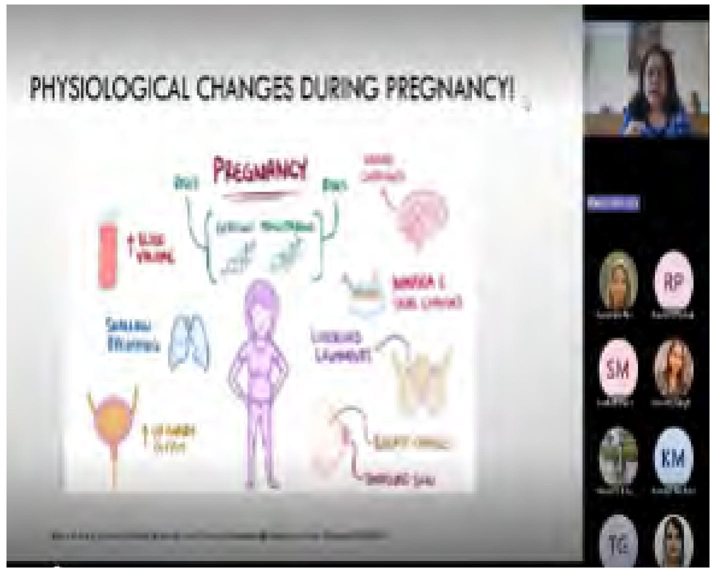
On the occasion of Mental Health Day, Birlasoft hosted the **VIBE 2025 Mental Wellness Summit,** bringing together leaders, clients, behavioural experts, and employees to advance conversations around mental wellbeing and foster a culture of empathy, resilience, and psychological safety.

The summit featured discussions on topics such as "Mental Health in the Age of Information Overload – Strengthening Work Engagement, Advocacy, and Job Satisfaction" and "Building Resilience for the Future – Empowering Support, Sustainability, and Belonging." Employees shared their personal wellbeing journeys, while industry experts and senior leaders explored practical strategies to build resilience, strengthen engagement, and support mental wellness in today's evolving work environment.

The discussions reinforced several key themes, including the importance of integrating wellbeing into everyday leadership practices, recognizing mental fitness as fundamental to individual and organizational performance, fostering psychological safety through empathy and open dialogue, and adopting a more human-centric approach that values employee wellbeing alongside business outcomes. The summit also highlighted the critical role leaders play in creating inclusive, supportive workplaces through recognition, fairness, and compassionate leadership.

VIBE 2025 further strengthened Birlasoft's commitment to employee wellbeing through BCares, the Company's holistic wellbeing program that supports employees' physical, emotional, and mental health through awareness initiatives, expert-led sessions, and wellbeing resources. By encouraging open conversations and reducing the stigma surrounding mental health, the summit reinforced Birlasoft's ongoing efforts to cultivate a resilient, engaged, and thriving workforce.

Supporting Employees through Different Life Stages



Recognizing that employees may require different forms of support at various stages of their personal and professional lives, Birlasoft provides parental leave benefits and family-focused support programs designed to help employees balance their caregiving responsibilities with their careers. Eligible employees are provided access to maternity and paternity benefits, childcare support, medical coverage, and wellbeing initiatives that enable a smoother transition before, during, and after parental leave.

Additionally, the Company's Leave Policy defines the amount and type of leaves available to employees on an annual basis. These include medical/emergency leaves, earned leaves, casual leaves and family leaves. Birlasoft offers a range of family-related leave benefits, including:

Maternity Leave
Approved on case-to-case basis considering expected date of delivery and as per Maternity Benefit Act 1961

Adoptive and Commissioning Mothers
12 weeks of leave for mothers adopting a child below 3 years of age

Miscarriage Leave
6 weeks of paid leave

Bereavement Leave
2 days of paid leave

Paternity Leave
10 days of leave for male employees

Marriage leave
2 days of paid leave

Parental Leave (FY 2025-26)[13]		
Parameter	**Male**	**Female**
Employees entitled to parental leave	6,728	2,624
Employees who took parental leave	428	163
Employees who returned to work following parental leave	422	172
Return-to-work rate	100%	100%
Retention rate (12 months after return)	75%	74%

[13]The return-to-work and retention rates are calculated for full-time employees based in India locations, who are eligible for parental leave.

The Company's parental leave framework is supported by initiatives such as maternal and infant nutrition awareness sessions, childcare reimbursement support, flexible working arrangements, and continued engagement with employees throughout significant life transitions. These measures help foster an inclusive workplace where employees can manage family responsibilities while continuing their professional development. In FY 2025-26, Birlasoft recorded a **100% return-to-work rate** for both male and female employees who availed parental leave. Among employees who returned to work following parental leave, 75% of male employees and **74% of female employees remained employed with the Company 12 months after their return,** reflecting the effectiveness of our employee support programmes in enabling workforce continuity and long-term career participation.

Cultural Education and Awareness

Birlasoft promotes cultural education by integrating diversity, equity, and inclusion awareness into employee learning and development initiatives. Through mandatory DE&I learning programs, employees are sensitized to respect diverse cultural backgrounds, identities, perspectives, and ways of working, while reinforcing inclusive behaviours and a workplace free from discrimination and harassment. These initiatives strengthen cross-cultural awareness, foster respectful collaboration across global and multicultural teams, and enable employees to work effectively in diverse business environments.

At Birlasoft, employee engagement remains a key pillar of its people's strategy. Through the **BEngaged** programme, the Company creates opportunities for employees to connect beyond their day-to-day roles by participating in wellness, recreational, cultural, and collaborative activities. These initiatives strengthen teamwork, enhance employee experience, and contribute to a supportive workplace where individuals can thrive both personally and professionally.

Retirement and Financial Security

Birlasoft supports employees through career transitions by providing statutory retirement benefits and facilitating a smooth transition at the end of employment. During FY 2025–26, 100% of eligible employees were covered under Provident Fund, Gratuity, and Employees' State Insurance (ESI) schemes, with all applicable contributions deposited in accordance with statutory requirements.

As part of the retirement transition process, eligible employees receive guidance on the settlement of retirement benefits, including Provident Fund and Gratuity, enabling them to effectively plan their post-employment financial security. Where appropriate, retiring employees may continue to contribute to the organization through contractual or consulting engagements, supporting continued employability while enabling the Company to retain critical institutional knowledge.

For employees separating from the organization, Birlasoft administers statutory separation benefits, including severance and other terminal benefits, wherever applicable in accordance with legal and contractual requirements.

Creating a Safe and Healthy Workplace

(GRI 403-1, 403-2, 403-3, 403-4, 403-5, 403-8, 403-9, 403-10)

Creating a positive employee experience requires not only supporting employee wellbeing but also ensuring that employees have access to safe, healthy, and secure working environments. At Birlasoft, workplace health and safety is guided by a proactive approach that emphasizes prevention, preparedness, and continuous improvement.

The Company is committed to identifying and mitigating workplace risks, promoting safe working practices, and maintaining environments that support the wellbeing of employees, business partners, and other stakeholders. This commitment is anchored in Birlasoft's Environment, Occupational Health and Safety (EOHS) Policy and

ZERO

Cases of Work-Related Ill-Health or Fatalities in the last three reporting periods

Cases of Work-Related Injuries or subsequent Fatalities the last three reporting periods

0.03% **Absentee Rate of total days scheduled covering 100% of employees**

supported through an Occupational Health and Safety Management System aligned with ISO 45001:2018. The Company's Pune and Noida facilities are certified to ISO 45001:2018, covering 4,411 employees, while occupational health and safety practices are implemented across all owned and leased facilities.

During FY 2025–26, Birlasoft recorded an absentee rate of 0.03%, calculated based on unplanned and unpaid leave across its workforce. The Company monitors absenteeism through its HR management systems and periodic internal reviews to identify trends and support employee well-being. The Company had set target for total absenteeism for FY 2025-26 at 0.04%.

As a technology services organization, Birlasoft's approach to workplace health and safety focuses on effectively managing risks associated with office environments, employee mobility, and facility operations.

Workplace hazards are identified and assessed through a structured Hazard Identification and Risk Assessment (HIRA) framework, enabling the implementation of preventive and corrective controls to minimize risks. The HIRA framework is regularly reviewed by the Safety Officer, alongside hazard mitigation plans, risk treatment measures, and assessments of risk likelihood, to drive continual improvement of the occupational health and safety management system. As a result of our efforts, we have recorded no work-related injuries, ill-health or fatalities in the past three reporting periods.

Oversight of the Company's health and safety programme is provided by the Safety Committee, comprising representatives from multiple functions, including the Facilities and Logistics Management (FLM) team. The Committee meets regularly to review workplace health and safety performance, facilitate collaboration on initiatives to improve employee safety, and strengthen health and safety standards, procedures, and operating practices across the organization. These efforts are further supported through periodic external audits of the EOHS management system, reinforcing alignment with ISO 45001 requirements and the effectiveness of the Company's safety controls.

Birlasoft also extends its health and safety expectations across its value chain. All third-party personnel working in the Company premises are covered under the HIRA framework, participate in annual health and safety meetings, and receive relevant training and guidance on the Company's EOHS requirements. Vendors are required to comply with Birlasoft's EOHS Policy and established safety standards, ensuring a consistent approach to health and safety across on-site operations.

OHS POLICY COMMITMENT

Birlasoft's Occupational Health & Safety approach is set out in the Board-approved EOHS Policy, publicly available on the corporate website. The policy establishes **clear oversight and accountability,** with the EOHS management system and its processes regularly monitored, measured, reviewed and communicated at all levels of the organisation, including top management, and reinforced through internal and independent audits of health and safety performance. It commits Birlasoft to **continuous improvement**, with the EOHS management system aligned to the ISO 45001 standard at owned and leased premises and reviewed periodically to enhance its performance. It sets **measurable targets and objectives**, including a company-wide drive towards Zero Accident Level and periodically reviewed goals for waste reduction, conservation of natural resources and hazard reduction. It provides for **consultation and communication with stakeholders**, extending the policy to contractors, sub-contractors, suppliers, vendors, transporters and visitors entering Birlasoft premises. And it mandates **employee training**, educating and training all employees to implement the health and safety policy and to work towards the Zero Accident goal.

Scope of the Policy

Operational Sites	Contractors & Suppliers	Transporters & Visitors
All Birlasoft-owned and leased premises, associates and business partners affected by the Company's operations.	Contractors, sub-contractors, suppliers and vendors, who are communicated to on EOHS requirements.	Transporters and visitors entering Birlasoft premises, covered by the same EOHS communication and control measures.

OHS Program Highlights

Birlasoft operationalises its EOHS Policy through a structured programme built around **hazard identification and risk control** (in line with ISO 45001 standard): the Company identifies activities, products and services that cause or may cause pollution or hazards, and implements measures to prevent, reduce or control these risks wherever technically and economically viable. Performance is tracked through **audit and monitoring**, with internal and independent reviews of the health and safety management system conducted to verify compliance and benchmark performance against the ISO 45001 standard at owned and leased premises. The programme is reinforced by **training and competency-building**, with education and training provided to all employees to implement the health and safety policy and to work towards Zero Accident Level, and by **operational control measures** that prevent occupational hazards, maintain a safe workplace and improve employee health and overall wellbeing, with the effectiveness of these measures monitored on an ongoing basis and outcomes communicated at all levels of the organisation, including top management.

OHS Programs Key Pillars

Hazard Identification & Risk Assessment	Audit & Performance Monitoring	Training & Competency
Activities, products and services assessed for pollution/ hazard potential; prevention, reduction and control measures implemented where viable.	Internal and independent reviews of the EOHS management system, benchmarked against ISO 45001 at owned and leased premises.	All employees educated and trained to implement the policy and work towards Zero Accident Level across operations.

Safety and Security Practices

Our security strategy is focused on safeguarding employees, visitors, customer assets, company infrastructure and business operations through a combination of administrative, physical and technology-enabled controls. The objective is to maintain a secure workplace environment while driving operational efficiency and employee confidence.

To strengthen access governance, advanced access control measures including anti-pass back systems, biometric authentication for critical areas, zone-based access management and monthly access reconciliations have been implemented. Critical facilities such as Data Centres, Hub Rooms and Customer ODCs are protected through multi-layered authorization and monitoring mechanisms.

Workplace security is further enhanced through 24x7 CCTV surveillance, Building Management System (BMS) monitoring, door position sensors on controlled access points and dedicated Building Marshals conducting continuous facility inspections. These controls enable proactive identification and mitigation of potential security risks.

Employee and visitor safety remain key priorities. All visitors undergo security and safety briefings through the organization's digital Visitor Management System (B-Guest). Employees participate in regular emergency preparedness programs, including evacuation drills, first-aid training and tabletop exercises. An innovative workstation-based Floor Warden model was introduced to ensure emergency response readiness in a hybrid working environment.

Women employee safety has been reinforced through dedicated security escorts for late-night travel, mandatory driver, alcohol screening and enhanced transportation safeguards during dark hours.

The security function has also contributed significantly to operational efficiency through access card reuse, workforce optimization, automation of parking and seating management and reduced dependence on mobile communication. These initiatives have generated cost savings while enhancing employee experience and maintaining high security standards.

Key outcomes

- Zero tolerance approach toward physical security incidents
- 24x7 monitored and access-controlled workplace environment
- Enhanced employee and visitor safety programs
- Improved emergency preparedness and response capability
- Stronger protection of critical business and customer assets
- Automated security and facility management process
- Annual and recurring cost savings through resource optimization
- Increased employee confidence in workplace safety and security

Managing Workplace Risks

Workplace hazards and risks are identified and evaluated through a structured Hazard Identification and Risk Assessment (HIRA) framework, which covers both routine and non-routine activities. The HIRA manual outlines the control measures to be implemented for each identified risk and defines the responsibilities of relevant stakeholders in mitigating these risks.

Health and safety risk assessments are conducted across 100% of Birlasoft's operational sites and are periodically updated to incorporate emerging risks and evolving workplace conditions Findings from these assessments are used to implement preventive and corrective measures and drive the continual improvement of occupational health and safety practices.

The Company also maintains robust grievance mechanisms to ensure employees can raise health and safety concerns without fear of retaliation. Employees can report concerns through email and the ServiceNow platform, while employees at the Pune location also have access to a dedicated mailbox, workplacesafety@birlasoft.com, to report work-related hazards, raise grievances, and remove themselves from situations that may pose a risk to their health or safety. During FY 2025-26, no complaints relating to working conditions or health and safety were reported.

Building Awareness & Emergency Preparedness

IDENTIFY	ASSESS	MITIGATE	IMPROVE
Workplace hazards and unsafe conditions are identified through HIRA assessments, inspections, employee feedback, and incident reporting mechanisms.	Risks are evaluated based on their likelihood and potential impact to determine appropriate control measures.	Preventive and corrective actions are implemented to eliminate or minimize identified risks and strengthen workplace safety.	Findings from assessments, audits, incidents, and employee feedback are used to enhance occupational health and safety practices on an ongoing basis.

Birlasoft recognises that maintaining safe workplaces requires active participation and awareness across the organisation. The Company therefore conducts regular occupational health and safety training programmes, awareness initiatives, and emergency preparedness activities to reinforce safe workplace behaviours and equip employees with the knowledge and skills required to respond effectively during emergencies.

Training programmes cover a range of workplace safety topics, including fire safety, emergency preparedness, hazard identification, ergonomic wellness, and general workplace safety practices. During FY 2025-26, 100% of employees completed health and safety training. In addition, periodic fire drills and emergency response exercises are conducted to strengthen preparedness and familiarise employees with emergency procedures and safety systems.

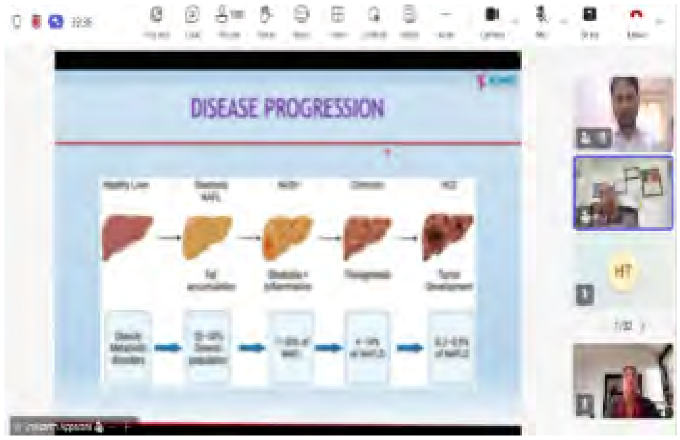
To further enhance organisational resilience, Birlasoft has designed and implemented a company-wide emergency preparedness and response framework aligned with globally recognised standards, including ISO 22301: Business Continuity Management Systems (BCMS) and the National Fire Protection Association (NFPA) standards. The Company has also developed a state-of-the-art emergency alert system integrated with mobile applications and email notifications to disseminate real-time updates during emergencies.

Leveraging artificial intelligence and data analytics, Birlasoft proactively identifies and prepares for high-risk scenarios, including natural disasters and cybersecurity incidents. The Company also collaborates closely with local authorities, disaster management agencies, and healthcare providers to strengthen emergency response mechanisms during crises.

Health and safety training is extended to third-party personnel to ensure they are equipped with best practices and are able to contribute effectively to a safe working environment. In addition, the Company has established mechanisms to facilitate the consultation and participation of contractual workers within its health and safety management systems and processes.

The effectiveness of Birlasoft's safety systems and emergency preparedness measures has been recognised by several key clients, who have commended the Company's ability to ensure uninterrupted service delivery during critical emergencies through formal letters of appreciation and recognition during strategic business reviews.

Beyond safety training and emergency preparedness initiatives, Birlasoft promotes awareness of health risks that may affect employee wellbeing and workplace productivity. During FY 2025-26, the Company conducted a range of expert-led health awareness sessions covering topics such as metabolic health, diabetes management, fatty liver disease, women's health, preventive screenings, and nutrition. These initiatives encourage employees to better understand potential health risks, adopt preventive health practices, and make informed lifestyle choices that support their long-term well-being.



The Company also organized preventive healthcare interventions, including eye check-up camps across key office locations, enabling employees to access professional health screenings and early diagnosis support. Together, these efforts complement Birlasoft's broader occupational health and safety approach by fostering awareness, prevention, and proactive health management among employees.

Learning and Skill Development

(GRI 404-1, 404-2)

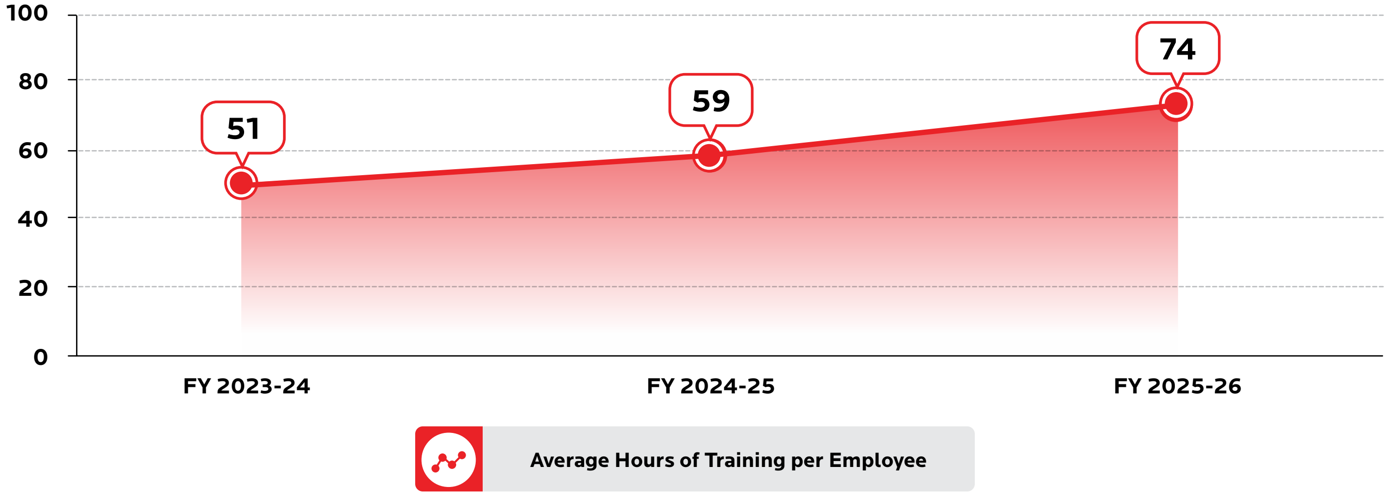
Learning Highlights (FY 2025-26)

Over **757,000** Total Learning Hours	**670,842** Upskilling Hours	**74** Average Learning Hours per Employee	**95%** Learning Penetration
4.2/5 Learner Satisfaction Score	**3,923** Upskilling Sessions Conducted	**INR 9,465.43** Average Training Spent per FTE	

In an industry characterized by rapid technological advancement and evolving client expectations, continuous learning is essential to sustaining innovation, strengthening delivery excellence, and building future-ready talent. At Birlasoft, learning is viewed as a strategic enabler that empowers employees to develop new capabilities, enhance professional effectiveness, and navigate changing business and technology landscapes with confidence.

Our learning ecosystem combines technical, functional, leadership, and behavioural development opportunities to support employees across different career stages. Through a blend of digital learning, instructor-led programs, peer learning forums, certifications, mentoring, and experiential development opportunities, we seek to foster a culture of continuous learning that supports both individual growth and organizational success.

Average Training Hours[14] per Employee



The average number of training hours per employee increased by 25% over the previous year, reflecting Birlasoft's continued investment in workforce capability development and future-ready skills.

Average Training Hours per FTE by Gender and Employment Category

Category	Average Training Hours per FTE
Senior Management	20.5
Middle Management	52.7
Junior Management	73.1

Gender	Average Training Hours per FTE
Male	69.2
Female	88.4

Building Future Ready Capabilities

As technology continues to reshape industries, Birlasoft remains focused on equipping employees with the skills required to address emerging business challenges and evolving client needs. Our learning strategy is designed to build expertise across digital technologies, delivery excellence, business domains, and professional effectiveness, ensuring employees are prepared for the future of work.

Our Learning Ecosystem

Employee Development and Capability Building

At **Birlasoft Limited**, our people are the cornerstone of our long-term success. We are committed to building a future-ready workforce through a structured, competency-driven learning ecosystem that aligns individual growth with business priorities, technological transformation, and evolving client needs.

During FY 2025-26, we continued to strengthen our learning culture by expanding digital capability-building initiatives, enhancing leadership effectiveness, and embedding continuous skill development across the organization.

[14] Please note that the average learning hours presented in the graph (74 hours per employee) include both mandatory training programs and skill development initiatives. Excluding mandatory training hours, the average learning time dedicated to professional and capability development was 67 hours per employee during FY 2025–26.

Quantitative Business Impact of Employee Development Programmes

We assess the effectiveness of our learning and development initiatives through measurable business outcomes, workforce capability indicators, and external recognition.

- **Strengthening AI-enabled capabilities:** Through the **Birlasoft AI Academy,** we trained over **7,900 employees** in specialized Generative AI (GenAI) programmes, significantly enhancing enterprise-wide AI capability. The initiative has enabled the deployment of Agentic AI developers on client engagements while equipping employees with AI-assisted tools that improve productivity and accelerate solution delivery.
- **Enterprise-wide skill transformation:** We achieved an overall **99.6% learning penetration** across the workforce, with employees completing more than **757,000 learning hours** during the reporting period. Additionally, **95% of employees (9,716 individuals)** completed structured skill upgradation programmes, strengthening organizational capability and future readiness.
- **Improving operational excellence:** Our enterprise transformation initiative, **Project Athena**, continued to enhance organizational effectiveness by strengthening leadership capabilities, improving operational efficiencies, and reimagining ways of working across the enterprise.

Inclusion of Contractual and Other-than-Permanent Employees

Birlasoft is committed to providing equitable development opportunities across all workforce categories. As of **31 March 2026,** our workforce included **1,097 other-than-permanent employees,** who are supported through inclusive learning, feedback, and workplace policies.

- **Performance and career development:** Formal performance reviews and career development feedback are conducted for both permanent and other-than-permanent employees through structured performance management processes and ongoing manager interactions.
- **Inclusive learning and policy awareness:** Training on human rights, organizational policies, and responsible workplace practices is extended to all workforce categories. During FY 2025–26, **635 other-than-permanent employees (58%)** participated in such training programmes.
- **Equal opportunity throughout the employee lifecycle:** Our **Equal Opportunity Employer (EOE) Policy** applies consistently across recruitment, onboarding, development, career progression, and other employment practices, ensuring fair and equitable treatment irrespective of employment type.
- **Accessible grievance mechanisms:** All employees, including other-than-permanent employees, have access to Birlasoft's established grievance redressal mechanisms, including the **Whistle Blower Policy, Prevention of Sexual Harassment (POSH) Policy,** and Grievance Redressal Policy, enabling concerns to be raised and addressed through confidential, transparent, and accessible channels.

Digital & AI Skills	Delivery Excellence	Business & Domain Capabilities	Professional Effectiveness	GenAI Academy
Leading with Respect	Building Resilience in an AI World	PMAspire	VBU eLearning Capsules	Communication & Client Engagement
Agentic AI Developers Program	Delivery Excellence Agenda	Account Induction Program	AI & Prompt Engineering	PM Operations Training
Network Academy	Together We Thrive	GitHub Copilot Enablement	PM/DM Domain Training	TechPulse

During FY 2025–26, Birlasoft continued to strengthen its learning and development ecosystem through a range of capability-building programs designed to address evolving technology, business, and market requirements. Key initiatives included the GenAI Academy, Agentic AI Developers Program, GitHub Copilot capability-building pathways, Persona-Based GenAI Enablement, AI and Prompt Engineering programs, Network Academy, Sales Academy, and structured project and delivery management development programs.

Artificial Intelligence remained a key focus area for workforce capability development during the year. Birlasoft expanded its portfolio of AI-focused learning interventions to build future-ready skills across roles and functions. The GenAI Academy offered progressive learning pathways spanning foundational awareness, practical applications, and advanced agentic AI concepts. Complementing these efforts were specialized programs such as Agentic AI Developers, GenAI for Finance, GenAI Learning Journey for HR, Persona-Based GenAI Enablement, and GitHub Copilot learning pathways. Together, these initiatives enabled employees to strengthen AI capabilities and explore the practical application of emerging technologies within their respective domains.

Alongside investments in emerging technologies, Birlasoft continued to enhance project and program management capabilities through PMAspire, its flagship delivery excellence program. PMAspire supports the development of competencies across project, program, and portfolio management disciplines through structured learning journeys and capability-building interventions.

Digital learning continued to play a critical role in democratizing access to learning opportunities across the workforce. Through strategic partnerships with leading learning platforms, including Coursera, employees had access to role-based learning pathways spanning technology, business, leadership, and professional development domains.

Learnathon 2025-26

Learnathon is Birlasoft's flagship annual learning event designed to strengthen a culture of continuous learning through a combination of self-paced learning, expert-led knowledge sharing, collaboration, and gamified learning experiences. During FY 2025-26, Learnathon brought together employees across functions through a series of initiatives that encouraged capability development, knowledge exchange, and active participation in learning.

A key highlight of the program was the **Coursera Marathon;** a learning initiative designed as a friendly competition to encourage employees to take ownership of their development journeys and build future-ready capabilities. The initiative provided employees with access to curated learning pathways while introducing concise expert-led course preview videos to help participants make informed learning choices aligned with their career aspirations and development goals.

Through the Coursera Marathon, employees were able to explore learning opportunities across technology, business, and professional skill domains, create personalized learning plans, complete certifications, and earn recognition for their learning achievements. The initiative not only supported workforce upskilling but also reinforced a culture where learning is celebrated and recognized across the organization.

Learnathon FY 2025-26 Highlights	
Duration	8 Weeks
Learning Hours on Coursera	68,000+
Employees Participation	3,300+
Learning Activities	TechXchange, Quizzes, Fireside Chats, AI Challenges

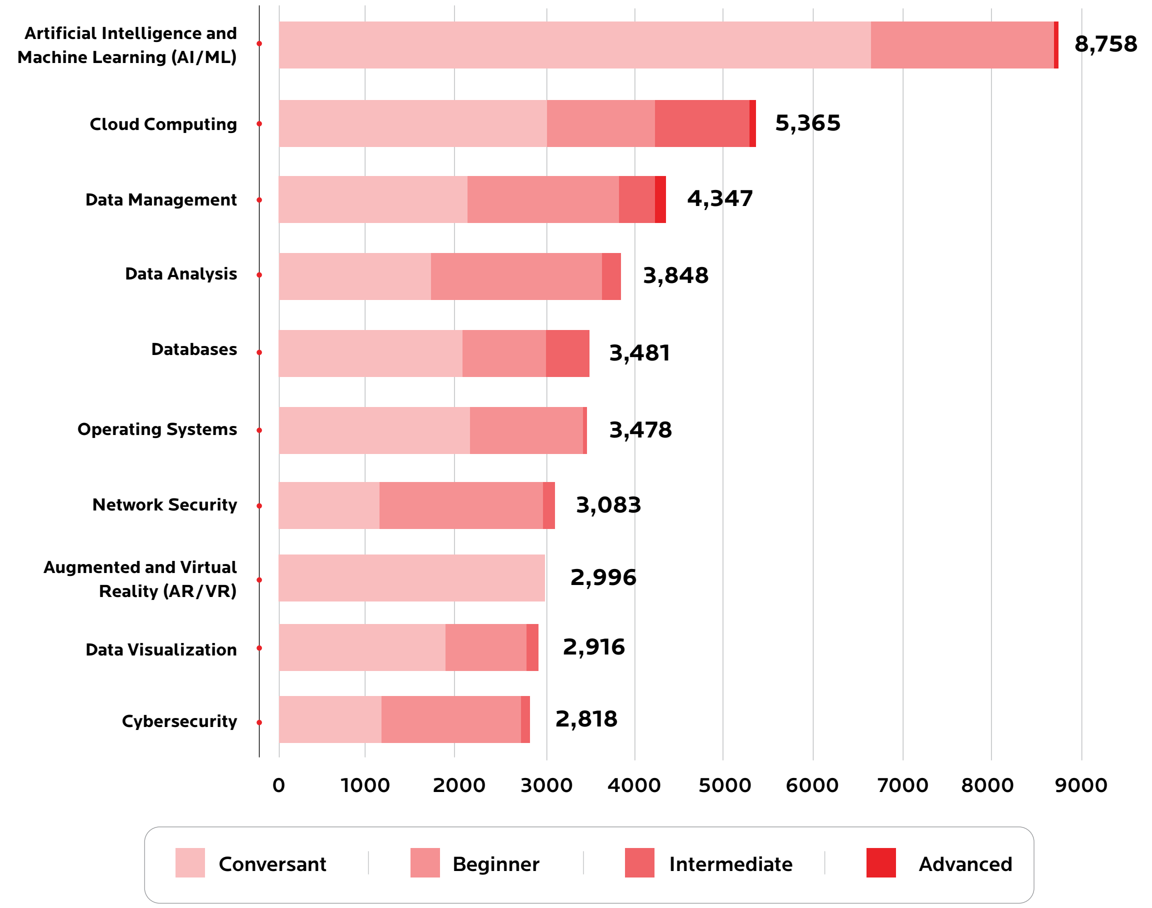
Building a Future-Ready Workforce through Digital Learning

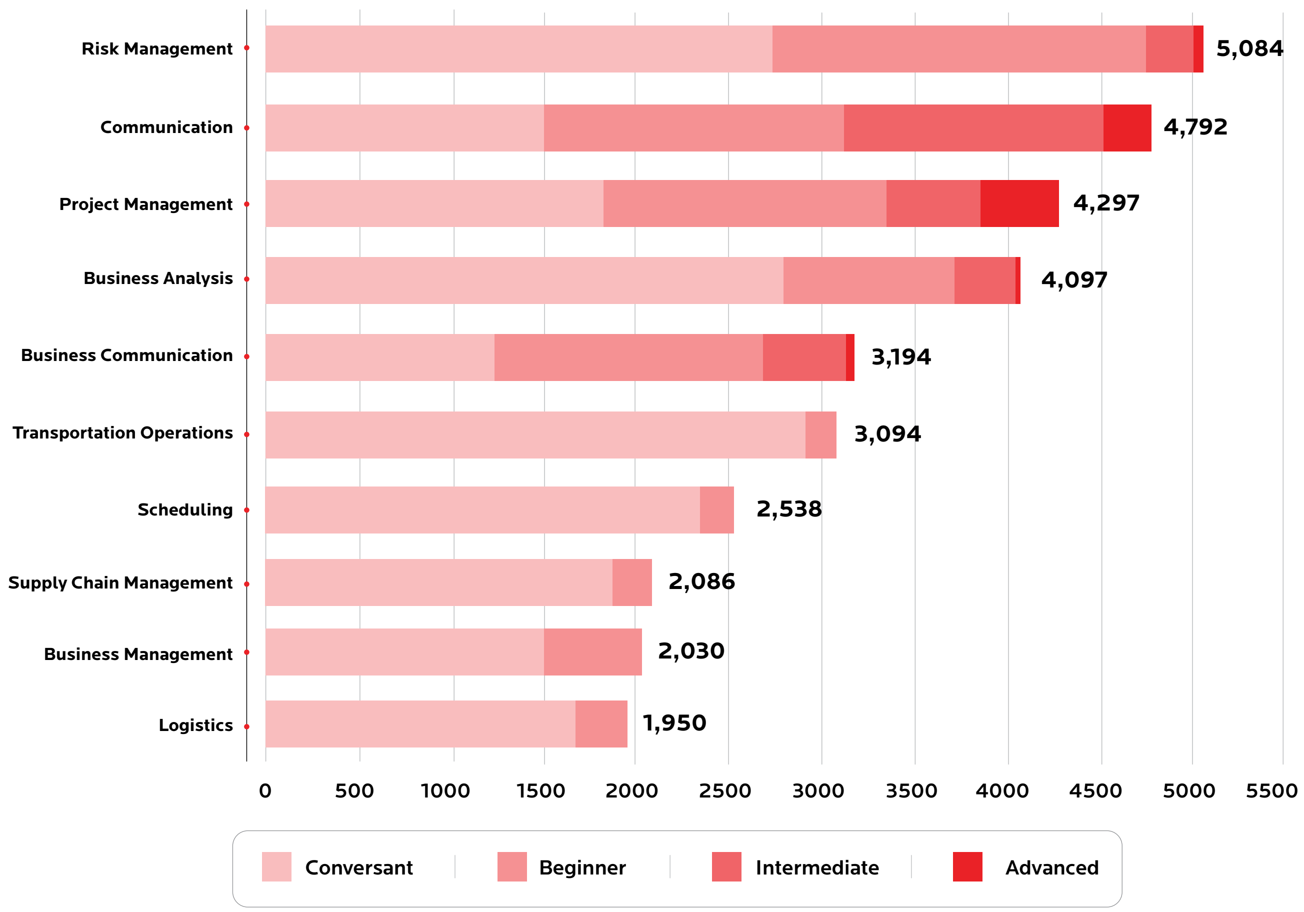
Birlasoft continued to strengthen its culture of continuous learning and future-ready capability building through its strategic partnership with Coursera. During FY 2025-26, the platform achieved an industry-leading **97% adoption rate** and **95% utilization rate,** reflecting strong employee engagement and sustained commitment to continuous development across the organization.

The platform enabled large-scale capability development across Artificial Intelligence, Cloud, Data, Cybersecurity, Software Engineering, Project Management, and Leadership.

More than **7,900** employees completed Generative AI learning journeys, reinforcing Birlasoft's commitment to creating an AI-fluent workforce.

The distribution of Employees Across Key Technical Skills by Proficiency Level for FY 2025-26 is provided below.





Transforming ERP Skills for the Future

Objective	Capability Areas	Delivery Approach	Outcomes
Build a future-ready ERP workforce	Platform Modernization, Advanced ERP Skills, GenAI Readiness	Structured learning journeys, SME-led knowledge sharing, workforce transformation programmes	Enhanced technical capabilities, workforce readiness, and future skills development

As enterprise technologies continue to evolve, Birlasoft remains focused on ensuring that its workforce is equipped with the capabilities required to support changing client needs and emerging technology trends. During FY 2025-26, the ERP Practice launched the **Athena Workforce Transformation Initiative**, a structured capability-building programme aligned with Birlasoft's broader **Athena** transformation journey - an organization-wide effort focused on driving growth, improving efficiency, strengthening capabilities, and enabling more effective ways of working across the enterprise. Athena represents a long-term commitment to building a stronger, more resilient, and future-ready organization through collective ownership and continuous improvement.

The initiative was designed to accelerate workforce readiness across the ERP Service Line through a combination of targeted learning interventions, expert-led knowledge sharing, and practical capability development. Employees participated in structured learning journeys covering next-generation ERP platforms, modernization approaches, and GenAI-enabled applications, helping them build relevant skills for an increasingly digital and AI-driven business environment.

Complementing the capability-building agenda, the programme also encouraged a culture of innovation and continuous improvement through **#IgniteAthena,** the Ideathon platform under the Athena journey. #IgniteAthena provides employees with an opportunity to contribute ideas that support organizational growth and optimization by identifying new business opportunities, simplifying processes, improving efficiency, and enhancing ways of working.

The success of the programme was driven by strong leadership sponsorship, active involvement from Practice Subject Matter Experts (SMEs), and enthusiastic participation from employees across ERP practices. Through their collective commitment, teams invested significant effort beyond their day-to-day responsibilities to advance technical expertise, contribute innovative ideas, and strengthen the future readiness of the ERP workforce.

By combining strategic workforce planning, focused capability development, and employee-led innovation, the Athena Workforce Transformation Initiative supported Birlasoft's broader objective of building a resilient, adaptable, and future-ready talent base capable of delivering sustained value to clients while contributing to the organization's transformation journey.

PMAspire Program: Strengthening Project and Program Management Excellence

Birlasoft continued to invest in building future-ready project and program management capabilities through **PMAspire,** its flagship capability-building initiative designed to strengthen delivery excellence across project, program, and portfolio management roles. The program focuses on developing critical competencies that enable the delivery of high-quality projects efficiently, while fostering leadership capabilities and deepening understanding of Birlasoft's project management processes, tools, and methodologies.

PMAspire follows a structured learning pathway tailored to employees at different stages of their project management careers:

PMASPIRE FOUNDATION

PMAspire Foundation equips entry-level project managers with essential project management competencies and foundational delivery skills. During the year, **51** employees were internally certified under the Foundation program.

PMASPIRE GOLD

PMAspire Gold is designed for experienced project managers to deepen project management expertise and strengthen execution capabilities. During the year, **93** employees participated in the program, with **90** achieving certification.

PMASPIRE DIAMOND

PMAspire Diamond focuses on strategic program and portfolio management competencies for Program and Delivery Managers, with **31** employees participated in the program, with **30** achieving certification.

The program covers globally recognized project, program, and portfolio management competencies (PMP, PgMP, and PfMP), while integrating leadership development with Birlasoft's internal delivery frameworks and best practices to build a consistent, high-performing project management community.

Testimonials from the PM Aspire Participants

The concepts and application of Mentoring were really refreshing, and I would certainly apply those in my daily interactions with the team.

The Earned Value concepts were explained in detail with some very relevant examples, something I am looking forward to applying on my projects.

The knowledge of the presenter at the **Hands-on workshop** and the way he was able to establish a connect was really appreciated and made the sessions intriguing!

- Anuj Mathur

PMAspire Gold Hands-on Workshop, Dissertation & eLearning modules helped me to get ideas and approaches on best practices in Project Management. I was able to make complex PMI concept easy with the help of examples provided in Workshop & eLearning modules.

I highly recommend this PM Aspire Gold Certification to those who want to learn & understand in a realistic way about project leadership, decision-making, risk evaluation, problem-solving, anticipation and planning, and other useful project management knowledge areas.

- Sagar Mitake

Campus to Corporate Program

At Birlasoft, capability development begins from the earliest stages of an employee's professional journey. The Campus to Corporate (C2C) programme is designed to support the successful transition of campus graduates into the corporate environment by equipping them with the technical, professional, and behavioural competencies required to thrive in a dynamic workplace.

The programme combines structured learning interventions, project-based exposure, and behavioural development modules to help fresh graduates adapt to organizational expectations and develop workplace readiness. In addition to strengthening foundational technical skills, the programme focuses on building professional competencies such as communication, collaboration, problem-solving, and workplace etiquette, enabling participants to navigate their transition from academia to industry with confidence.

By providing a holistic learning experience that integrates technical capability development with behavioural and professional effectiveness training, the Campus to Corporate programme helps create a strong foundation for long-term career growth while supporting Birlasoft's objective of building a future-ready talent pipeline.

Testimonials from the C2C Program Graduates

"Transitioning from student life to the corporate world has been a meaningful experience, and the C2C program played a key role in shaping my readiness. It helped me build strong foundations in professionalism, communication, and confidence."

- Vigashini M.

"I would like to express my sincere gratitude for the learning opportunities and support provided through my internship. The C2C program and Technical Bootcamp helped me adapt to the corporate environment and gain practical exposure to technologies such as AWS, Azure, Linux, Terraform, and Ansible."

- Ansari

Enabling Future-Ready Talent and Continuous Learning

SkillFolio

As part of its commitment to building a sustainable and future-ready workforce, Birlasoft launched SkillFolio, an enterprise-wide skill intelligence and career development platform designed to empower employees to take ownership of their professional growth. Moving beyond traditional talent management practices, SkillFolio serves as a comprehensive ecosystem for skill profiling, career pathing, specialization, and continuous learning.

The platform helps employees identify their current capabilities, assess skill gaps, define career aspirations, and align learning journeys with organizational needs. Through a structured approach to skill mapping and specialization, SkillFolio enables informed career decisions while fostering a culture of lifelong learning and innovation. The initiative supports the development of future-ready capabilities and strengthens organizational resilience in a rapidly evolving digital landscape.

A key outcome of SkillFolio is its role in laying the foundation for an internal talent marketplace, creating greater transparency around opportunities and enabling employees to explore career pathways aligned with their strengths and interests. By facilitating skill-first talent deployment, the platform promotes workforce agility and enhances internal mobility, ensuring that talent is effectively matched to emerging business requirements.

The initiative witnessed remarkable employee engagement, achieving over 98% adoption within the first four months of launch. This strong uptake reflects a high level of employee commitment to continuous development and demonstrates the organization's readiness to embrace digital talent transformation.

Key Impact Areas of SkillFolio:

- Skill profiling and skill-gap identification
- Career path planning and personalized growth journeys
- Promotion of specialization in high-demand skills
- Enhanced internal mobility through a talent marketplace model
- Democratized access to learning and career opportunities
- Greater workforce agility and future-readiness
- Data-driven talent management and workforce planning

Through SkillFolio, Birlasoft continues to advance its people sustainability agenda by investing in employee growth, fostering employability, and creating an inclusive environment where every employee can build a meaningful and future-focused career.

Training and Reskilling for Business and Industry Transitions

Birlasoft is committed to building a future-ready workforce by investing in continuous learning and reskilling to help employees adapt to evolving business needs, technological advancements, and industry transitions. The Company provides employees with access to learning programmes that strengthen capabilities in emerging technologies, including artificial intelligence, automation, cloud computing, data analytics, cybersecurity, and other digital skills, enabling them to remain relevant in a rapidly changing technology landscape.

As a technology-led organization, Birlasoft helps enterprises accelerate digital transformation while improving operational efficiency and environmental responsibility. Investments in Generative AI, cloud, and digital platforms are enabling clients to create value and advance their sustainability goals. Innovations such as the establishment of a **Generative AI Centre of Excellence,** the deployment of proprietary platforms including **Birlasoft Cogito,** and the development of AI-powered solutions such as **B-Hive,** a GenAI conversational assistant, **Solución,** a GenAI-enabled ServiceNow integration, and **SkillFolio,** an AI-driven talent platform, are complemented by continuous capability-building initiatives that equip employees with the skills needed to design, implement, and support next-generation digital and sustainability solutions.

As industries increasingly adopt digital technologies to support decarbonization and transition to lower-carbon business models, Birlasoft continues to strengthen employee capabilities in areas such as AI, cloud modernization, automation, and data-driven optimization. These reskilling initiatives help employees adapt to evolving market requirements, mitigate the risk of skill obsolescence, and enhance long-term employability while enabling the Company to deliver intelligent, scalable, and sustainable outcomes for its clients.

Performance Review and Career Development at Birlasoft

(404-3)

At Birlasoft, performance management is viewed as a continuous development journey that supports employee growth, career progression, and long-term capability building. The framework is designed to align individual aspirations with organizational priorities while creating opportunities for employees to receive feedback, discuss career goals, and identify development needs throughout the year.

The effectiveness of this approach is reflected in the high participation rates in performance and career development reviews. During FY 2025-26, **98% of employees received performance and career development reviews,** compared to **94% in FY 2024-25,** demonstrating Birlasoft's continued focus on fostering a culture of continuous learning, growth, and high performance.

Employee Category	FY 2025-26
Men	98%
Women	97%
Others	67%
Total Employees	**98%**

In addition to the formal performance review cycle, the Company encourages managers and employees to engage in regular one-on-one conversations throughout the year. Employees are supported through a structured performance and development process that combines goal setting, regular feedback, discussions with managers, and annual performance reviews. These interactions provide opportunities to recognize achievements, discuss career aspirations, identify learning priorities, and establish development plans aligned with both individual strengths and evolving business requirements.

To further strengthen its culture of collaboration and inclusivity, Birlasoft fosters an open feedback ecosystem that extends beyond the traditional manager-employee relationship. Employees are encouraged to seek and provide constructive feedback across functions, teams, and organizational levels, enabling diverse perspectives to contribute to individual and collective growth. This multi-directional feedback approach facilitates cross-functional collaboration, encourages knowledge sharing, and reinforces a culture of openness, mutual respect, and continuous improvement.

By integrating performance management with learning and development, Birlasoft seeks to create an environment where employees are empowered to continuously enhance their capabilities, pursue meaningful career opportunities, and contribute to the Company's long-term success.

Community Engagement

(GRI 411-1, 413-1, 413-2)

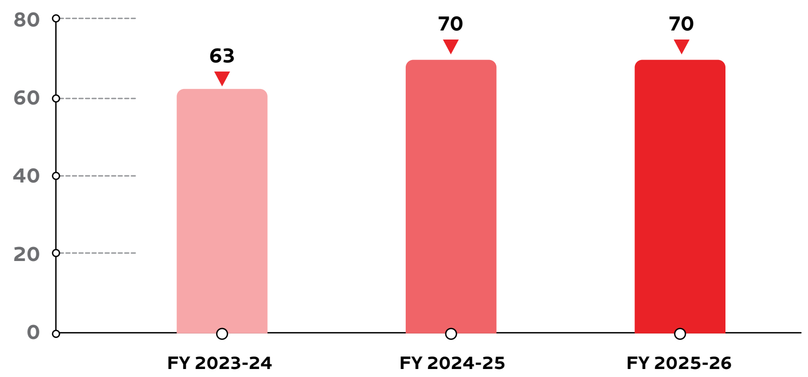
At Birlasoft, community engagement and development are driven by a commitment to sustainable community development, which forms the core mission of the Company's CSR approach. The company adopts a collaborative and impact-focused philosophy guided by the principles **of Create, Collaborate, Change, and Consistency,** ensuring that its initiatives are meaningful, inclusive, and sustainable over the long term. All

CSR activities are implemented in alignment with the requirements of **Section 135 of the Companies Act, 2013.** The company works closely with non-governmental organizations (NGOs) and encourages active employee participation to design and implement its community initiative. The company's CSR initiatives are centred around key focus areas:

- **Environmental Sustainability**
- **Women and Child Development**
- **Employee Volunteering**

At Birlasoft, the **CSR Committee** of the Board provides oversight and strategic direction, while the **CSR Team** is responsible for the execution and monitoring of CSR initiatives. The company follows a structured **Assessment–Implementation–Reporting framework** to guide the planning, execution, and monitoring of its CSR initiatives. The company's CSR Policy defines its objectives, financial approach, implementation framework, and oversight mechanisms, while also guiding project selection, funding, auditing, and clearly outlining roles and responsibilities. CSR expenditure over the past three years reflects a sustained commitment towards community development initiatives.

CSR Expenditure (in INR million)



A significant portion of this continues to be directed towards aspirational districts, as detailed in the table.

	State	Aspirational District	Amount Spent (in Rs.)
1	Andhra Pradesh	YSR (Kadapa)	15, 000
2	Andhra Pradesh	Vizianagaram	25,000
3	Andhra Pradesh	Visakhapatnam	25,000
4	Karnataka	Raichur	50,000
5	Chhattisgarh	Bijapur	25,000
6	Uttar Pradesh	Siddharthnagar	5,500
7	Uttarakhand	Haridwar	50,000
8	Bihar	Aurangabad	22,797
9	Jharkhand	Ranchi	25,000

Projects are identified through need-based assessments and stakeholder consultations, ensuring alignment with community priorities. Prior to implementation, the company conducts due diligence on NGO partners, supported by internal and external evaluations, to ensure credibility and effectiveness. CSR initiatives are executed with defined timelines and measurable outcomes, supported by regular monitoring processes to track progress and impact.

The company maintains continuous oversight through project reviews, field visits, and structured stakeholder engagement, enabling a better understanding of community needs and strengthening program delivery. Engagement and communication are supported through multiple channels, including outreach initiatives, awareness materials, and digital platforms, ensuring transparency and accessibility for stakeholders and local communities. Employee participation further strengthens the Company's CSR approach, with structured volunteering programs, both skill-based and engagement-driven, enhancing the reach and effectiveness of community development initiatives. Coverage of community engagement practices are depicted below:

- **100%** Local community development programs aligned with community needs
- **100%** Stakeholder engagement plans based on stakeholder mapping
- **100%** Community consultation processes, including vulnerable groups

Grievances are settled at the local community level through informal, participatory processes by the implementation team and the project team. Any unresolved grievances are escalated to the corporate level for further resolution. During FY 2025–26, **zero complaints were reported from local communities,** and no actual or potential adverse impacts were identified in areas of operation. The Company also respects the rights of indigenous peoples and has not identified any negative impacts on such populations arising from its operations.

CSR Projects: Overview and Indirect Impact Measurement

(GRI 203-1, 203-2)

Our community initiatives have created positive indirect economic impacts across employment, education, awareness, health, environment, and employee volunteering. Education and skilling programs improved employability and income opportunities for women, youth, and children, while employment-focused initiatives supported women's financial independence. Environmental programs promoted sustainable practices, reducing long-term ecological and economic risks. Health and awareness initiatives strengthened community well-being and lowered long-term social and healthcare costs. Additionally, employee volunteering programs actively engaged employees and their families in community development, amplifying social impact and fostering a culture of shared responsibility.

The indirect economic impacts created through our community initiatives are significant and closely aligned with stakeholder priorities, national development goals, and international frameworks such as the UN Sustainable Development Goals (SDGs). Our focus on education, skilling, employment, health, environmental sustainability, and employee volunteering supports inclusive growth and long-term community resilience. Initiatives in education and employability contribute to SDG 4 (Quality Education) and SDG 8 (Decent Work and Economic Growth), while women-centric programs advance SDG 5 (Gender Equality). Environmental initiatives aligned with sustainable agriculture and waste management support SDG 12 (Responsible Consumption and Production), SDG 13 (Climate Action), and SDG 15 (Life on Land). Health and awareness programs address SDG 3 (Good Health and Well-being). Through employee volunteering and community partnerships, these initiatives reflect strong alignment with stakeholder expectations, national social priorities, and globally recognized sustainability standards.

CSR Initiatives and Employee Volunteering Programs

Disha Program: Project DISHA is a flagship CSR initiative by Birlasoft, implemented in partnership with TTF, Smile Foundation, UTT, Samhita-CGF, aimed to strengthen early childhood education and empower underprivileged meritorious girls through financial assistance (scholarships), essential soft skills training, digital literacy, STEM-based learning, mentorship, and meaningful corporate exposure through various phases. Launched in 2021, the program has progressively scaled its reach, supporting an increasing number of beneficiaries across its phases.

Area Covered: PAN India

Duration of Disha phase-3: August 2025 - February 2026

Cost: ₹1,80,93,700

Key Highlights

- Covered 2 Government Schools and 2 Open Schools with targeting approx. 1000 Students
- Scholarship beneficiaries: Phase 1 – 90 | Phase 2 – 379 | Phase 3 – 623
- Provided SABERA Certificate of Appreciation (PAN India).
- Students are enrolled across 16 diverse course streams.
- Beyond financial assistance, the program included Employability skills training; Mentorship sessions by Birlasoft leadership; AI and digital skills training
- 10 mentorship sessions provided by Birlasoft, 6 in person and 4 online

Impact Created

- Out of 623 undergraduate female students registered, 581 were eligible for scholarship disbursement
- 100 % of beneficiaries are from vulnerable and marginalized groups.
- 65% of the women beneficiaries secured employment post-program completion.

Mapping to UN SDGs

Cancer Care Program: Supported the establishment of a state-of-the-art Oncology Department at Rukmani Birla Hospital (RBH), Jaipur, under the CMRI Trust, to strengthen regional cancer care infrastructure and improve access to oncology services across Rajasthan.

Area Covered: Rajasthan, India

Cost: ₹4.4 Crore contributing under the CMRI trust

Key Highlights and Impact Created

- Established a state-of-the-art Oncology Department at Rukmani Birla Hospital (RBH), Jaipur
- Expanded treatment capacity with 137 additional inpatient beds
- Added 19 day-care oncology beds to support specialized cancer treatment

Mapping to UN SDGs

Braille Based Libraries | Hyderabad & Noida: The initiative supports inclusive education for visually impaired children through the establishment of Braille-Digital Libraries and assistive technology infrastructure. A Braille-Digital Library was set up in Hyderabad, providing assistive technology and creative learning platforms to visually impaired girls, while in Noida, visually impaired children were supported with accessible learning resources including a Music Room and Computer Lab.

Participation: Over 60 employees contributed their time and effort.

Impact Created

- Provides assistive technology and creative platforms to more than 125 visually impaired children at Noida, and 90 visually impaired girls at Hyderabad.
- 100 % of beneficiaries are from vulnerable and marginalized groups.

Mapping to UN SDGs

Retain to Sustain: The "Retain to Sustain" initiative was conceptualized and executed as a multi-city, impact-driven environmental intervention, designed to integrate Birlasoft Limited's participation with community-level action across diverse urban ecosystems in India. Employees, along with their families, led sustainability efforts across locations driving Waste management drives and waste segregation awareness as one united community.

Project Implementation: 14th March 2026

Location: Noida, Pune, Mumbai, Hyderabad, Chennai, Bangalore, and Coimbatore

Participation: 197 employees along with their family members across locations.

Cost: ₹26,22,672

Key Highlights

- Execution across 7 cities within a single operational day
- Engagement with diverse urban communities
- Visible improvement in cleanliness across selected sites
- Distribution of essential kits to underprivileged beneficiaries
- Creation of awareness around hygiene and sustainability

Mapping to UN SDGs

Gift of Smile: An employee-driven community initiative under the Birlasoft for Community (BforCe) volunteering program, promoting collective participation to build stronger communities. Employees spread festive joy by donating stationery kits and celebrating with children from underserved backgrounds, creating moments of happiness, care, and encouragement for continued education. Stationery kits were donated to children from economically weaker sections, supporting their educational needs

Project Duration: 15th December – 24th December 2025

Impact Created: 557 numbers of stationery kits distributed to children from underserved backgrounds

Mapping to UN SDGs

4 QUALITY EDUCATION

10 REDUCED INEQUALITIES

Miles for smiles: An employee-driven fitness-for-a-cause initiative encouraging walking, running, and cycling to support education for underserved children. Over 700 employees enthusiastically registered and participated in the initiative. In partnership with I2U Social Foundation, stationery and education kits were donated, positively impacting the education of children from underprivileged communities, reinforcing societal well-being through active employee engagement

Impact Created: Supported the education of 728 underserved children in the community

Mapping to UN SDGs

4 QUALITY EDUCATION

10 REDUCED INEQUALITIES

I-pledge: A purpose-led commitment initiative under the BforCe (Birlasoft for Community) program, where every employee pledge contributes directly to menstrual health and dignity for women and girls from vulnerable communities. Over 3,000 employees pledged their support and participated in the initiative to support strengthen women's health outcomes at scale

Impact Created: Over 3000 menstrual hygiene kits and accompanying awareness sessions for women and girls in underserved communities

Mapping to UN SDGs

3 GOOD HEALTH AND WELL-BEING

5 GENDER EQUALITY

6 CLEAN WATER AND SANITATION

10 REDUCED INEQUALITIES

Joy of Giving: A month-long celebration that brings together employees and their families to engage with NGOs and communities in need

Impact Created:

- 5 quintals of food donated through Annadaan, nourishing those in need
- 235 units of blood collected during the Blood Donation Drive, supporting critical healthcare needs
- 140 volunteers joined hands for Light Up a Home, spreading joy and hope
- 18 hours of skill sharing under Share for a Cause, empowering communities with knowledge
- 60 NGOs participated in the Joy of Giving Fair, creating a vibrant space for collaboration
- ₹2.2 lakh+ raised across all initiatives, amplifying the impact of collective giving

Mapping to UN SDGs

2 ZERO HUNGER

3 GOOD HEALTH AND WELL-BEING

4 QUALITY EDUCATION

5 GENDER EQUALITY

6 CLEAN WATER AND SANITATION

10 REDUCED INEQUALITIES

17 PARTNERSHIPS FOR THE GOALS

Case Study 1 (Project Disha)

Shreelaxmi, a beneficiary of the DISHA Scholarship Program, is pursuing a B. Tech in Computer Science at CMR Institute of Technology, Bangalore, where she is among the top performers in her class. Despite limited financial resources and no access to private tuition, she excelled academically, securing 92.6% in Class 10 and 94.3% in Class 12, and earned admission into a reputed engineering college through her consistent dedication.

For Shreelaxmi and her family, the DISHA Scholarship has been more than just financial support, it has been a source of relief and hope. While the education loan helps cover tuition fees, the scholarship has made it possible to manage other essential expenses. This has reduced the financial burden on the family and allowed Shreelaxmi to focus on her studies without constant worry.

Case Study 2 (Project Disha)

Pranitha, a beneficiary of the DISHA Scholarship Program, is pursuing a B. Tech in Computer Science at Guru Nanak Institute of Technology, Hyderabad, where she is among the top-performing students in her class. During a home visit in Jagtial District, Telangana, her strong focus, sense of responsibility, and clarity of goals were clearly evident, reflecting her commitment to excel in her studies and make her family proud.

The DISHA Scholarship has played a crucial role in Pranitha's journey. While an education loan helps with tuition fees, the scholarship has eased the burden of other expenses. This support has brought much-needed relief to the family and allowed Pranitha to continue her studies without stress or interruption. Most importantly, it has given her the freedom to focus on learning and growing.

Testimonials from Participants

"Glad to be part of Global Community Day where we did waste segregation and community cleaning. It was a great experience that built awareness and respect for the hard work of our cleanliness staff. Well, done, Birlasoft!"

– Amulya Thorat

"It was a great first CSR experience to be part of the Global Community Day activity along with the family for social awareness. Thanks Team, hope we will do more such activities"

– Shrirang Palimkar

> "I wanted to share my thoughts on the recent Miles for Smiles Destination walk. I was not expecting that a simple walk to feel this special. Strolling alongside colleagues, sharing stories, laughing and knowing that every step we took would help a child receive a stationery kit made it incredibly meaningful. Miles for Smiles Destination walk reminds that doing good doesn't always require grand gestures, sometimes it just starts with showing up. Overall, this is a wonderful initiative, and I am glad to have been a part of it. Kudos to everyone involved in making it happen!"
>
> **- Seetharaman A**

Birlasoft's community initiatives are aligned with the "**Triple Bottom Line**" approach, focusing on creating sustainable value across economic, social, and environmental dimensions. The Company continues to embed its commitments through well-defined policies and processes, integrating social, environmental, ethical, and human rights considerations into its core business strategy and operations in collaboration with key stakeholders.

Customer Success & Digital Responsibility

At Birlasoft, the Company focuses on expanding its service offerings in line with evolving customer business requirements, fostering sustained growth and long-term relationships. Customer feedback is actively sought and continuously incorporated to enhance service quality and delivery excellence. Guided by its core value of 'Engaged, Dependable, and Challenge' Birlasoft strives to remain a trusted and preferred partner for its clients.

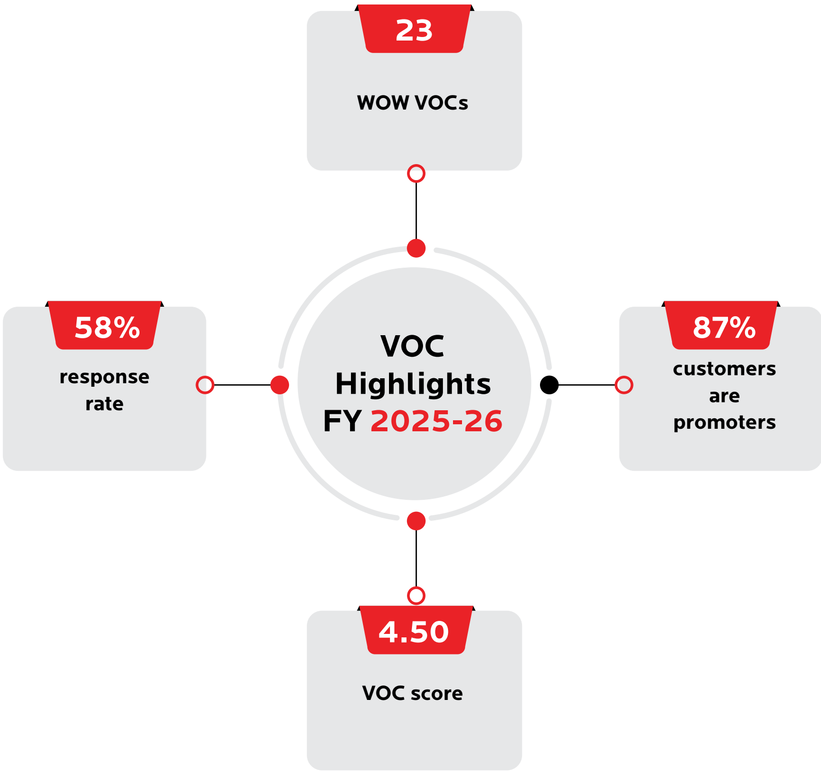
To maintain high standards of delivery, the Company provides customers with comprehensive documentation, including process workflows, quality standards, and performance parameters, along with clear channels for feedback and grievance reporting. Customer concerns are managed through a structured incident monitoring mechanism integrated within the Quality Management System (QMS), which tracks incidents, monitors resolution timelines, identifies required actions, and ensures accountability for effective closure.

Customer Feedback Programs

Voice of Customer (VOC)

To obtain customer feedback, Birlasoft employs a Voice of Customer (VOC) process to gauge customer perception of its deliverables and services. This process operates at the project level, with reviews conducted every six months to identify actionable insights, with progress tracked to enhance VOC ratings over time.

Under this process, project-level VOC is mandatory during project closure, evaluated on a scale from 1 to 5, along with a WOW rating. Projects with low ratings must conduct a Root Cause Analysis in collaboration with the customer and the VOC is re-initiated after all corrective actions are completed to ensure the client's concerns have been properly addressed.



As a part of our VOC analysis for FY 2025-26, we also identify organization-wide actionable for improvements in response rates, corrective actions and next steps for key and non-key accounts.

Value Added Programs

At Birlasoft, value addition is defined as products or services that enhance the Company's ability to attract customers and drive revenue growth. Value added offerings are categorized based on distinctive enhancements, including reusable components, process optimization initiatives, and automation tools or scripts that deliver measurable tangible or intangible benefits.

Value in Customer's Interest (VINCI)

Value in Customer's Interest at Birlasoft is defined as a product or service that helps us to attract more customers, boosting business growth and capturing value-adds. Value added services are categorized based on special improvements, such as reusable components, process optimization or automation tool/script with tangible or intangible benefit to the Company. These services are often used across different projects, leading to integration of efficient solutions across the organization.

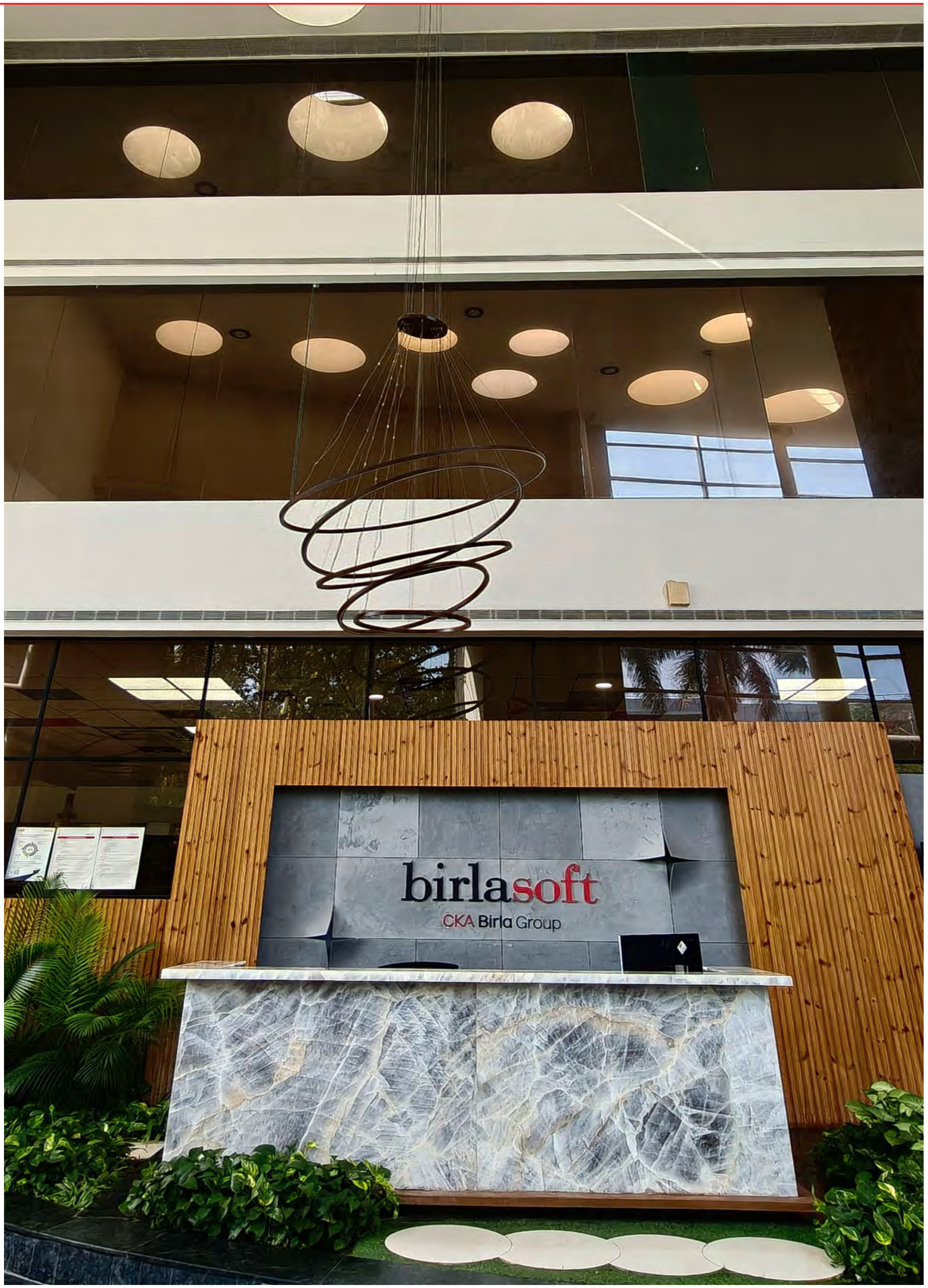
UREKA Idea Management System

UREKA is an Idea Management System at Birlasoft that provides a platform for all Birlasoft employees to share their ideas for continuous improvement. Employees can add any idea, improvement, or suggestion to close gaps at project, function or organization level. This allows the enhanced focus on creative recognition and the integration of innovative solutions across Birlasoft.

The primary outcome of this portal is the implementation of efficient solutions that reap benefits across customer engagements. This is a testament to Birlasoft's continuous endeavour to provide excellence in delivery and ensure customer satisfaction, accelerating business growth and fostering long-term relationships.

bRight-An Excellence Exchange Platform

bRight is a forum dedicated to the dissemination of best practices across organization. Its primary objective is to promote reusability, facilitate the transfer of knowledge, proactively identify and mitigate potential pitfalls, address common challenges, and foster a culture of continuous process improvement.



Annexures

Annexure 1: ESG Databook

Environment

Energy Consumption Data (in GJ)

Parameters		FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26* (consolidated)
Non-Renewable Sources	Fuel Energy	8,245	8,551	8,313	8,313
	Grid Electricity	17,805	18,254	15,733	15,733
	Total Non-Renewable Energy	**26,050**	**26,805**	**24,046**	**24,046**
Renewable Sources	Solar Electricity	1,778	1,605	2,230	2,230
	Wind Electricity	957	1,031	522	522
	Total Renewable Energy	**2,735**	**2,636**	**2,752**	**2,752**
Total Energy Consumed		**28,785**	**29,441**	**26,798**	**26,798**
Energy Intensity in GJ per FTE#		2.23	2.47	2.72	2.36
Energy Intensity in GJ per Mn INR Turnover#		1.10	1.11	0.95	0.51

*Note - Data for FY 2024-25 and FY 2025-26 covers all Birlasoft India facilities (owned and leased premises).

#Intensity calculations for FY 2024-25 are based on standalone revenue, while FY 2025-26 calculations are based on consolidated FTE and revenue. Energy intensity improved for FY 2025-26 due to several energy efficiency measures implemented by the company.

GHG Emission Data

Scope 1 and Scope 2 Emissions Data (in MT CO_2e)

Parameter	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26 (consolidated)*
Total Scope 1 emissions	158	472	452	452
Total Scope 2 emissions (Location-based)	3,570	3,634	3,644	3,644
Total Scope 2 emissions (Market-based)	3,570	3,634	3,133	3,133
Total Scope 1 and Scope 2 Emissions	**3,728**	**4,106**	**3,585**	**3,585**
Total Scope 1 and Scope 2 emission intensity in terms of physical output MT CO_2e/ FTE#	0.29	0.34	0.36	0.32
Total Scope 1 and Scope 2 emission intensity in terms of turnover MT CO_2e/ Mn INR#	0.14	0.15	0.12	0.07

*Notes:
1. Data for FY 2024-25 and FY 2025-26 covers all Birlasoft India facilities (owned and leased premises).
2. For Scope 2 Emissions the emission factor considered is as per the Central Electricity Authority (User Guide, Version 21.0, November 2025), Emission Factor for Grid Electricity (0.710 MT CO_2e/MWh) for both FY 2024-25 and FY 2025-26. Accordingly, the Scope 2 emission and intensity values for FY 2024-25 are revised.
3. Birlasoft uses the market-based approach to track performance against its Scope 2 emission reduction targets and intensity calculation.
4. Birlasoft uses Market-based emissions for all its performance calculations and disclosures/ratings, unless stated other wise.

#Intensity calculations for FY 2024-25 are based on standalone revenue, while FY 2025-26 calculations are based on consolidated FTE and revenue. Emission intensity improved for FY 2025-26 due to the emission reduction initiatives implemented by the company.

Scope 3 Emissions Data (in MT CO_2e)

Category	FY 2024-25	FY 2025-26	FY 2025-26 (consolidated)
Category 1: Purchased Goods and Services	12,876.95	8,516.19	8,516.19
Category 2: Capital Goods	17.46	600.85	600.85
Category 3: Fuel and Energy Related Activities	1,558.21	1,332.47	1,332.47
Category 5: Waste Generated in Operations	24.97	26.90	26.90
Category 6: Business Travel	4,738.14	3,911.16	3,911.16
Category 7: Employee Commute	12,884.17	11,800.00	11,800.00
Total Scope 3[1] Emission	**32,100**	**26,188**	**26,188**
Total Scope 3 emission intensity in terms of physical output MT CO_2e/ FTE#	2.69	2.66	2.30
Total Scope 3 emissions per rupee of turnover MT CO_2e/ Mn INR#	0.00000121	0.00000093	0.00000049

1. Birlasoft undertook Scope 3 emission inventory accounting covering all relevant categories for FY 2024-25 and FY 2025-26.
2. Due to a change in the calculation methodology, the FY 2024-25 Scope 3 emission values have been revised across all relevant categories applicable to Birlasoft.

#Intensity calculations for FY 2024-25 are based on standalone revenue, while FY 2025-26 calculations are based on consolidated FTE and revenue. Scope 3 Emission intensity improved for FY 2025-26 due to the emission reduction initiatives implemented by the company.

Water Resources Data

Parameters	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26 (consolidated)*
Third party water: Municipal water	32,589	33,893	29,415	29,415
Tanker Water	2,621	3,432	4,818	4,818
Others: (20-liter bottles and Water sourced from STP)	413	838	2,141	2,141
Total volume of water withdrawal	**35,622**	**38,163**	**36,373**	**36,373**
Total Water discharge	3720**	3125**	0	0
Total volume of Water Consumption	**31,902**	**35,038**	**36,373**	**36,373**
Water Consumption intensity in terms of physical output# (Total Water Consumption / FTE)	2.476	2.937	3.69	3.20
Water Consumption intensity in kL per Mn INR turnover#	1.21	1.32	1.29	0.69

*Note - Data for FY 2024-25 and FY 2025-26 covers all Birlasoft India facilities (owned and leased premises).

**Data for Mumbai location is only for FY 2023-24 and FY 2024-25 and rest of the data is for all the locations (owned and lease)

#Intensity calculations for FY 2024-25 are based on standalone revenue, while FY 2025-26 calculations are based on consolidated FTE and revenue.

[1]Scope 3 emissions were identified and quantified in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard.

Waste Management Data

Waste Generation Data (in MT)

Parameters		FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26* (consolidated)
Hazardous Waste	E-waste	44.3	32.59	12.04	12.04
	Used Batteries	10.63	5.82	5.45	5.45
	Waste Oil and DG filters	1.6	1.47	0	0
	Bio-medical waste	0.02	0.11	0.12	0.12
	Plastic Waste (Chemical empty Cans, Spray Bottles)	0	0	0	0
	Construction and Demolition waste	0	0	0	0
	Total Hazardous Waste	**56.55**	**39.99**	**17.60**	**17.60**
Non-Hazardous Waste	Organic Waste- Plant and food waste	27.51	27.51	26.87	26.87
	Paper and Wooden Waste	24.8	0.73	1.58	1.58
	Ferrous Scrap	14.24	0.3	1.61	1.61
	Non-Ferrous Scrap /Drums/ Tins	0.02	0	0.12	0.12
	Municipal waste	23.06	33.57	33.93	33.93
	Total Non-Hazardous Waste	**89.63**	**62.11**	**64.11**	**64.11**
Total Waste Generated		**146.18**	**102.10**	**81.71**	**81.71**
Waste intensity in terms of physical output# (Total Waste generated/ FTE)		**0.0113**	**0.0085**	**0.0083**	**0.0072**
Waste intensity per rupee of turnover# (Total waste generated / Revenue from operations Mn INR) (MT)		**0.0060**	**0.0038**	**0.0029**	**0.0015**

#Intensity calculations for FY 2024-25 are based on standalone revenue, while FY 2025-26 calculations are based on consolidated FTE and revenue.

Waste Managed (in MT)

Parameters		FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26 (consolidated)
Waste directed to disposal	Incineration	0	0	0	0
	Landfilling	0	1.91	1.28	1.28
	Third party disposal	53.7	28.26	31.95	31.95
	Total Waste directed to disposal	**53.7**	**30.17**	**33.23**	**33.23**
Waste diverted from disposal	Recycled	68.36	71.92	47.70	47.70
	Re-used	22.97	0.01	0.79	0.79
	Total Waste diverted from disposal	**91.33**	**71.93**	**48.49**	**48.49**

Air Quality Data (in kg)

Parameter	FY 2023-24#	FY 2024-25#	FY 2025-26#
Oxides of Nitrogen (NOx)	5.86	5.15	3.75
Oxides of Sulphur (SOx)	4.97	4.11	3.80
Particulate Matter	10.43	8.02	5.81

Note:

#Data for Pune location only i.e., owned premises for FY 2023-24, FY 2024-25 and FY 2025-26.

Social

Employee Headcount

GRI 2-7 and GRI 405-1

	FY 2023-24	FY 2024-25	FY 2025-26
Gender-wise Breakdown			
Male	9,394	8,723	8,126
Female	3,201	2,846	2,883
Undisclosed	288	361	354
Total	**12,883**	**11,930**	**11,363**
Category-wise Breakdown			
Permanent Employees	11,332	10,882	10,266
Other than Permanent Employees	1,551	1,048	1,097
Total	**12,883**	**11,930**	**11,363**
Age-wise Breakdown			
Below 30 years	3,782	2,782	2,323
30-50 years	7,835	7,837	7,807
More than 50 years	471	506	559
Undisclosed	795	805	674
Total	**12,883**	**11,930**	**11,363**
Region-wise Breakdown			
APAC & Middle East	23	15	44
India	11,122	10,293	9,848
Americas	1,623	1,506	1,285
UK	75	76	103
EU	40	40	83
Total	**12,883**	**11,930**	**11,363**

New Hires & Employee Turnover

GRI 401-1

FY 2025-26	New Hires	Employee Turnover
Gender-wise Breakdown		
Male	2,255	1,251
Female	1,033	474
Undisclosed	417	8
Total	**3,705**	**1,733**
Age-wise Breakdown		
Below 30 years	1,081	450
30-50 years	1,242	1,183
More than 50 years	55	69
Undisclosed	1,327	31
Total	**3,705**	**1,733**
Region-wise Breakdown		
APAC & Middle East	46	3
India	2,934	1,635
Americas	586	86
UK	84	0
EU	55	9
Total	**3,705**	**1,733**

Voluntary Employee Turnover Rate (%)

	FY 2023-24	FY 2024-25	FY 2025-26
Voluntary employee turnover rate	14.1%	15.3%	14.9%

Parental Leave

GRI 401-3

Parental Leave (FY 2025-26)		
Parameter	**Male**	**Female**
Employees entitled to parental leave	6,728	2,624
Employees who took parental leave	428	163
Employees who returned to work following parental leave	422	172
Return-to-work rate (%)	100%	100%
Retention rate (12 months after return) (%)	75%	74%

Note: The return-to-work and retention rates are calculated for full-time employees based in India locations, who are eligible for parental leave.

Performance and Career Development Reviews

GRI 404-3

Employee Category	FY 2023-24	FY 2024-25	FY 2025-26
Men	100%	94%	98%
Women	100%	94%	97%
Others	100%	60%	67%
Total Employees	**100%**	**94%**	**98%**

Ratio of average basic salary and remuneration of women to men

GRI 405-2

Parameter	Grade Category	FY 2023-24	FY 2024-25	FY 2025-26
Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.	Junior (2A to 5B)	0.83	0.82	0.80
	Middle (6A to 7B)	0.89	0.89	0.89
	Senior (8A and above)	1.06	1.18	0.95

Note: The ratio of average basic salary and remuneration of women to men reported is for Indian operations.

Health and Safety Training

GRI 403-5

	FY 2023-24	FY 2024-25	FY 2025-26
Total number of employees undertaking OHS training	7,153	6,045	10,266
Percentage of employees undertaking OHS training	63%	56%	100%

Employee Participation in Training

GRI 404-2

	FY 2023-24	FY 2024-25	FY 2025-26
Number of Employees in Skills training	10,777	10,061	9,716
Number of Skills training sessions	2,923	2,784	3,923
Number of Employees attending Mandatory training	11,187	10,425	10,585
Number of Mandatory training sessions	6	6	6

Human Capital Return on Investment

Grade Category	FY 2023-24	FY 2024-25	FY 2025-26
Total Revenue (INR)	**53,816,510,000**	**54,837,760,000**	**53,747,630,000**
Total Operating Expenses (INR)	30,483,300,000	33,396,960,000	32,014,480,000
Employee Related Expenses (INR)	30,483,300,000	32,007,940,000	31,707,790,000
HC ROI (%)	**1.76%**	**1.67%**	**1.69%**

Governance

Direct Economic Value Generated and Distributed

GRI 201-1

S.No.	Parameter*(INR in million)	FY2023-24	FY2024-25	FY2025-26
1	**Revenue**	52,781.45	53,752.39	53,099.58
2	**Operating Costs**	14,985.62	15,861.48	13,730.58
3	**Employee Wages and Benefits Costs**	30,483.30	32,007.94	31,707.79
4	**Payments to Providers of Capitals****	(1,239.65)	(1,795.82)	(1,808.37)
5	**Paymentsto Government by Country**	2,109.99	1,800.74	2,718.81
6	**Profits**	6,237.60	5,167.60	5,183.57
7	**CSR Spends**	63.31	70.44	70.10

Note: The ratio of average basic salary and remuneration of women to men reported is for Indian operations.

*As per Consolidated PL

** Dividend distributed as per SOCE

Financial Assistance Received from Government

GRI 201-4

S.No.	Parameter (INR Crore)	FY 2023-24	FY 2024-25	FY 2025-26
i.	**Tax relief and Tax credits**	0	0	0
ii.	**Subsidies**	0	0	0
iii.	**Investment grants, research and development grants, and other relevant types of grants**	0	0	0
iv.	**Awards for Innovation**	0	0	0
v.	**Royalty holidays (especially in UK)**	0	0	0
vi.	**Financial assistance from Export Credit Agencies (ECAs)**	0	0	0
vii.	**Financial incentives***	0.26	11.00	0
viii.	**Other financial benefits received or receivable from any government for any operation.**	0	0	0
2	**Whether, and the extent to which, any government is present in the shareholding structure.**	1250 shares held by Central government	8742 shares held by Central government	Nil

*During the reporting period, the Company did not receive any government financial assistance, incentives, subsidies, grants, or tax-related benefits. Benefits under government apprenticeship schemes are disbursed directly to apprentices through the Direct Benefit Transfer (DBT) mechanism.

Anti-bribery & Anti-corruption Training

GRI 205-2

Parameter	FY 2023-24	FY 2024-25	FY 2025-26
Employees that have received training on anti-corruption	11,254	11,123	10,704

Diversity of Board of Directors & KMPs

GRI 405-1a

Board of Directors	Measure	FY 2023-24	FY 2024-25	FY 2025-26
Gender				
Male	Number	4	4	4
Female	Number	3	3	3
Total	**Number**	**7**	**7**	**7**
Age Group				
Below 30 years	Number	0	0	0
30 to 50 years (including 30 and 50)	Number	1	2	2
More than 50 years	Number	6	5	5
Total	**Number**	**7**	**7**	**7**
Disabled (If any, by gender)				
Male	Number	NA	NA	NA
Female	Number	NA	NA	NA

GRI 405-1a

Key Managerial Personnel (KMPs)	Measure	FY 2023-24	FY 2024-25	FY 2025-26
Gender				
Male	Number	1	1	2*
Female	Number	2	2	1
Total	**Number**	**3**	**3**	**3**
Age Group				
Below 30 years	Number	0	0	0
30 to 50 years (including 30 and 50)	Number	0	0	0
More than 50 years	Number	3	3	3
Total	**Number**	**3**	**3**	**3**
Disabled Permanent Employees				
Male	Number	NA	NA	NA
Female	Number	NA	NA	NA

* Kamini Shah, who served as CFO until August 7, 2025, is not included in this disclosure.

CEO To Employee Pay Ratio

CEO Compensation	Total CEO Compensation (INR)	
Please indicate the total annual compensation of the CEO (or any equivalent position): Total compensation includes fixed and variable compensation as well as all other parts of compensation which are required to be included in total remuneration reporting according to national accounting standards	45,666,667	
Employee Compensation	**Median Employee Compensation (INR)**	**Mean Employee Compensation (INR)**
Please indicate the annual compensation of all employees, except the Chief Executive Officer (or any equivalent position):	17,79,894	19,18,993
The ratio between the total annual compensation of the CEO and the mean or median employee compensation: (CEO compensation divided by the mean or median employee compensation)	25.66	23.80

Employee Level	Average Women Salary (INR)	Average Men Salary (INR)
Executive level (base salary only)	**11,399,956**	**11,830,047**
Management level (base salary only)	3,016,007	3,310,746
Non-management level (base salary only)	1,384,547	1,516,726

Salary is based on Total Target Compensation (TTC). No additional cash incentives are applicable for employees at the Executive or Management levels.

Board Tenure and CEO - Management Share Ownership

Parameter	FY 2023-24	FY 2024-25	FY 2025-26
Average Board Tenure (in Years)	2.14	3.14	4.14

CEO - Management Share Ownership	15.2 times of annual base salary
Birlasoft discloses the share ownership of its senior leadership in relation to their base remuneration in line with the DJSI - CSA methodology 2026. For the reporting period, the Chief Executive Officer's eligible share ownership was equivalent to 15.2 times the CEO's annual base salary, based on the share price at the end of the financial year. The CEO is the only member of the Executive Committee with eligible shares currently owned. Accordingly, the share ownership multiple for the average across other Executive Committee members owning shares is also 15.2 times base salary, as the calculation is based on the only Executive Committee member with eligible share ownership.	

Annexure 2: List of Abbreviations

Abbreviations	Meaning
AI	Artificial Intelligence
ATS	Applicant Tracking System
AWS	Amazon Web Services
BCMS	Business Continuity Management Systems
BFSI	Banking, Financial Services and Insurance
BMS	Building Management System
BRSR	Business Responsibility and Sustainability Report
BSE	Bombay Stock Exchange
BW	Business World
C2C	Campus to Corporate
CAMUS-SBT	Continuous Advanced Multistage System– Soil Biotechnology
CAPEX	Capital Expenditure
CASB	Cloud Access Security Broker
CCPA	California Consumer Privacy Act
CDP	Carbon Disclosure Project
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CGF	Collective Good Foundation
CHRO	Chief Human Resources Officer
CMRI	Calcutta Medical Research Institute
CNAPP	Cloud Native Application Protection Platform
COBEC	Code of Business Ethics and Conduct
COO	Chief Operating Officer
CoP	Communication on Progress
COSO	Committee of Sponsoring Organizations
CPRA	California Privacy Rights Act
CRA	Climate Risk Assessment
CRISIL	Credit Rating Information Services of India Limited
CRO	Chief Risk Officer
CSA	Corporate Sustainability Assessment
CSR	Corporate Social Responsibility
DBT	Direct Benefit Transfer
DE&I	Diversity, Equity and Inclusion

Abbreviations	Meaning
DEI	Diversity, Equity and Inclusion
DG	Diesel Generator
DJSI	Dow Jones Sustainability Index
DLP	Data Loss Prevention
DMA	Double Materiality Assessment
DPDPA	Digital Personal Data Protection Act
DSR	Data Subject Rights
E&U	Energy and Utilities
EAIA	Environmental Aspect and Impact Assessments
EAP	Employee Assistance Program
EBITDA	Earnings Before Interest, Taxes, Depreciation, and Amortization
EHS	Environment, Health and Safety
EMS	Environmental Management System
EnMS	Energy Management System
EOE	Equal Opportunity Employment
EOHS	Environment, Occupational Health and Safety
EOL	End-of-life
EOS	End-of-support
ERM	Enterprise Risk Management
ERP	Enterprise Resource Planning
ESG	Environmental, Social and Governance
ESI	Employee's State Insurance
ESIC	Employees' State Insurance Corporation
EU	European Union
EVs	Electric Vehicles
FEDRIS	Federal Agency for Occupational Risks, Belgium
FLM	Facilities and Logistics Management
FTE	Full-Time Equivalent
GBF	Kunming-Montreal Global Biodiversity Framework
GDPR	General Data Protection Regulation
GenAI	Generative Artificial Intelligence
GHG	Greenhouse Gas
GJ	Giga Joule
GPTW	Great Place to Work

Abbreviations	Meaning
GRI	Global Reporting Initiative
GWP	Global Warming Potential
HIA	Hinjawadi Industries Association
HiPO	High Potential Employee
HIRA	Hazard Identification and Risk Assessment
HVAC	Heating, Ventilation, and Air Conditioning
IC	Internal Committee
ICP	Internal Carbon Price
IEC	International Electrotechnical Commission
IFRS	International Financial Reporting Standards
ILO	International Labour Organisation
IoT	Internet of Things
ISAE	International Standard on Assurance Engagements
ISMS	Information Security Management System
ISO	International Organization for Standardization
ISSB	International Sustainability Standards Board
KL	Kilolitres
KMP	Key Managerial Personnel
KPI	Key Performance Indicator
KRA	Key Result Area
KRI	Key Risk Indicator
kW	Kilowatt
kWh	Kilowatt-hour
L&D	Learning & Development
LGBTQ	Lesbian, Gay, Bisexual, Transgender, And Queer
LGPD	Lei Geral de Protecao de Dados
LODR	Listing Obligations and Disclosure Requirements
LSS	Life Sciences and Services
MBR	Monthly Business Review
MCCIA	Mahratta Chamber of Commerce, Industries and Agriculture
MD	Managing Director

Abbreviations	Meaning
MPS	Manage Print Services
MSME	Micro, Small and Medium Enterprises
MT	Metric Tonne
MT CO_2e	Metric Tons of Carbon Dioxide Equivalent
MYPP	Meet Your People Program
NASSCOM	National Association of Software and Services Companies
NFPA	National Fire Protection Association
NGO	Non-Governmental Organization
NIST	National Institute of Standards and Technology
NIST CSF	National Institute of Standards and Technology Cybersecurity Framework
NRC	Nomination and Remuneration Committee
NSE	National Stock Exchange
OHS	Occupational Health & Safety
OWC	Organic Waste Composters
PAC	Precision Air Conditioning
PAN	Permanent Account Number
PCMC	Pimpri Chinchwad Municipal Corporation
PF	Provident Fund
PIA	Privacy Impact Assessments
PIMS	Privacy Information Management System
PM	Particulate Matter
POSH	Prevention of Sexual Harassment
PPA	Power Purchase Agreement
PPN	Procurement Policy Note
PUE	Power Usage Effectiveness
QMS	Quality Management System
R&D	Research and Development
RBH	Rukmani Birla Hospital
RE	Renewable Energy
RMC	Risk Management Committee
RoPA	Records of Processing Activities
SASB	Sustainability Accounting Standards Board
SASE	Secure Access Service Edge
SBT	Soil Biotechnology
SBTi	Science Based Targets initiative

Abbreviations	Meaning
SEBI	Securities and Exchange Board of India
SES	Stakeholders Empowerment Services
SIEM	Security Information and Event Management
SOC	System and Organization Controls
SPCB	State Pollution Control Board
SSE	Secure Service Edge
SSP	Shared Socioeconomic Pathways
STAR	Special Thanks and Recognition
STP	Sewage Treatment Plant
SWG	Secure Web Gateway
TCFD	Task Force on Climate-related Financial Disclosures
TPRM	Third-Party Risk Management
TSC	Talent Supply Chain
UDHR	United Nations Universal Declaration of Human Rights
UK	United Kingdom

Abbreviations	Meaning
UN SDGs	United Nations Sustainable Development Goals
UNGC	United Nations Global Compact
UNGPBHR	United Nations Guiding Principles on Business and Human Rights
US	United States
USA	United States of America
VINCI	Value in Customer's Interest
VOC	Voice of Customer
VRF	Variable Refrigerant Flow
WASH	Water, Sanitation, and Hygiene
WDV	Written Down Value
WSR	Weekly Status Report
WTP	Water Treatment Plant
XDR	Extended Detection and Response
ZLD	Zero Liquid Discharge
ZTNA	Zero Trust Network Access
ZWL	Zero Waste to Landfill

Annexure 3: GRI Content Index

GRI Standard / Other Sources	Disclosure	Location	Omission Reason (if applicable)	Explanation	Page No.
GRI 2: General Disclosures 2021	2-1 Organizational details	Business Overview			14-15
	2-2 Entities included in the organization's sustainability reporting	Scope of the Report; List of locations covered in the report			6
	2-3 Reporting period, frequency and contact point	Scope of the Report; Feedback & Response			6-7
	2-4 Restatements of information	Scope of the Report-Restatement of Information; Annexure 5: Restatement of Information Related to Previous Years			6, 231
	2-5 External assurance	External Data Assurance; Annexure 4: Assurance Statement			7, 223-230
	2-6 Activities, value chain and other business relationships	Business Overview			14-15
	2-7 Employees	Diversity, Equity, and Inclusion (Diversity Across our Workforce)			145-146
	2-8 Workers who are not employees	N/A	Not Applicable	Birlasoft does not identify workers in its workforce as per the nature of business.	

GRI Standard / Other Sources	Disclosure	Location	Omission Reason (if applicable)	Explanation	Page No.
	2-9 Governance structure and composition	Corporate Governance (Overview of the Board, Board Composition and Diversity , Board Committees)			47-49, 54-56
	2-10 Nomination and selection of the highest governance body	Corporate Governance (Board Effectiveness Review)			52-54
	2-11 Chair of the highest governance body	Corporate Governance (Overview of the Board)			47
	2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance (ESG Committee)			56-60
	2-13 Delegation of responsibility for managing impacts	Corporate Governance (ESG Committee)			56-60
	2-14 Role of the highest governance body in sustainability reporting	Corporate Governance (ESG Committee- ESG Governance Structure)			59-60
	2-15 Conflicts of interest	Ethics & Compliance (Code of Business Ethics and Conduct (COBEC) and Conflict of Interest)			60-61
	2-16 Communication of critical concerns	Ethics & Compliance			60-64
	2-17 Collective knowledge of the highest governance body	Corporate Governance (Board Skill Matrix)			50-51

GRI Standard / Other Sources	Disclosure	Location	Omission Reason (if applicable)	Explanation	Page No.
	2-18 Evaluation of the performance of the highest governance body	Corporate Governance (Board Effectiveness Review)			52-54
	2-19 Remuneration policies	Corporate Governance (Board Effectiveness Review- Remuneration of the Board); Diversity, Equity, and Inclusion			53-54, 148-149
	2-20 Process to determine remuneration	Corporate Governance (Board Effectiveness Review- Remuneration of the Board); Diversity, Equity, and Inclusion			53-54, 148-149
	2-21 Annual total compensation ratio	Corporate Governance (Board Effectiveness Review- Remuneration of the Board)			53-54
	2-22 Statement on sustainable development strategy	CEO & MD's Message			8-11
	2-23 Policy commitments	Ethics & Compliance; List of Hyperlinks; Annual Report FY 2025-26 (BRSR Section B)			60-64, 232-233 Annual Report FY 2025-26 Page-114
	2-24 Embedding policy commitments	Ethics & Compliance; List of Hyperlinks; Annual Report FY 2025-26 (BRSR Section B)			60-64, 232-233 Annual Report FY 2025-26 Page-114

GRI Standard / Other Sources	Disclosure	Location	Omission Reason (if applicable)	Explanation	Page No.
	2-25 Processes to remediate negative impacts	Ethics & Compliance (Grievance Redressal and Vigil Mechanism); Talent & Workforce Development			62-64, 134-142
	2-26 Mechanisms for seeking advice and raising concerns	Ethics & Compliance (Grievance Redressal and Vigil Mechanism); Talent & Workforce Development			62-64, 134-142
	2-27 Compliance with laws and regulations	Ethics & Compliance; Annual Report FY 2025-26 (BRSR Section C Principle 1 E2)			60-64 Annual Report FY 2025-26 Page-118
	2-28 Membership associations	Economic Performance (Industry Association and Affiliation)			88
	2-29 Approach to stakeholder engagement	Stakeholder Engagement			26-30
	2-30 Collective bargaining agreements	Diversity, Equity, and Inclusion (Embedding Human Rights Across Our Operations)			156-159
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality Assessment (Approach and Methodology)			31
	3-2 List of material topics	Materiality Assessment (Material Topics and Framework Alignment)			32
	3-3 Management of material topics	Mapping of Material Topics			32-38

GRI Standard / Other Sources	Disclosure	Location	Omission Reason (if applicable)	Explanation	Page No.
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	Managing Biodiversity and Nature Positive Commitment			123-127
	101-2 Management of biodiversity impacts	Managing Biodiversity and Nature Positive Commitment			123-127
	101-3 Access and benefit sharing	Managing Biodiversity and Nature Positive Commitment			123-127
	101-4 Identification of biodiversity impacts	Managing Biodiversity and Nature Positive Commitment			123-127
	101-5 Locations with biodiversity impacts	Managing Biodiversity and Nature Positive Commitment			123-127
	101-6 Direct drivers of biodiversity loss	Urban Biodiversity Initiatives			125-127
	101-7 Changes to the state of biodiversity	Urban Biodiversity Initiatives			125-127
	101-8 Ecosystem Services	Architecture Aligned with Biodiversity – Birlasoft Pune Campus			124
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Economic Performance (Financial Highlights); Annexure 1: ESG Databook-Governance			86, 201
	201-2 Financial implications and other risks and opportunities due to climate change	Risk Management (Climate Risk Assessment-Financial impact of climate-related risks)			78

GRI Standard / Other Sources	Disclosure	Location	Omission Reason (if applicable)	Explanation	Page No.
	201-3 Defined benefit plan obligations and other retirement plans	Employee Experience (Employee Benefits and Support Framework)			162-164
	201-4 Financial assistance received from government	Economic Performance; Annexure 1: ESG Databook-Governance			86, 201
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Diversity, Equity, and Inclusion (Pay Equity and Fair Remuneration)			148-149
	202-2 Proportion of senior management hired from the local community	Diversity, Equity, and Inclusion (Diversity Across our Workforce)			146-147
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Community Engagement (CSR Projects: Overview and Impact Measurement)			183-187
	203-2 Significant indirect economic impacts	Community Engagement (CSR Projects: Overview and Impact Measurement)			183-187
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Responsible Sourcing and Supplier Governance			127-128
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Ethics & Compliance (Anti-Bribery, Anti-Corruption, and Anti-Competitive Behaviour)			64-65

GRI Standard / Other Sources	Disclosure	Location	Omission Reason (if applicable)	Explanation	Page No.
	205-2 Communication and training about anti-corruption policies and procedures	Ethics & Compliance (Anti-Bribery, Anti-Corruption, and Anti-Competitive Behaviour); Responsible Sourcing and Supplier Governance; Annexure 1: ESG Databook-Governance			64-65, 127-128, 201
	205-3 Confirmed incidents of corruption and actions taken	Ethics & Compliance (Anti-Bribery, Anti-Corruption, and Anti-Competitive Behaviour)			64-65
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Ethics & Compliance (Anti-Bribery, Anti-Corruption, and Anti-Competitive Behaviour)			64-65
GRI 207: Tax 2019	207-1 Approach to tax	Economic Performance (Tax Governance and Strategy)			87
	207-2 Tax governance, control, and risk management	Economic Performance (Tax Governance and Strategy)			87
	207-3 Stakeholder engagement and management of concerns related to tax	Economic Performance (Tax Governance and Strategy)			88

GRI Standard / Other Sources	Disclosure	Location	Omission Reason (if applicable)	Explanation	Page No.
	207-4 Country-by-country reporting	N/A	Not Applicable	With respect to GRI 207-4 (Country-by-Country Reporting), the disclosure is not applicable to Birlasoft. The company is not subject to statutory Country-by-Country reporting requirements under OECD BEPS Action 13, as adopted in India through Section 286 of the Income-tax Act, 1961, since the consolidated group turnover does not exceed the prescribed threshold of EUR 750 million. Accordingly, Birlasoft adopts a proportionate approach to tax transparency, aligned with its scale, operational footprint, and applicable regulatory requirements.	
GRI 301: Materials 2016	301-1 Materials used by weight or volume	N/A	Not Applicable	This is not material given the industry in which Birlasoft operates is service-based.	
	301-2 Recycled input materials used	N/A	Not Applicable	This is not material given the industry in which Birlasoft operates is service-based.	
	301-3 Reclaimed products and their packaging materials	N/A	Not Applicable	This is not material given the industry in which Birlasoft operates is service-based.	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Climate and Energy; Annexure 1: ESG Databook - Environment			96-98, 194
	302-2 Energy consumption outside of the organization	Climate and Energy			96-98

GRI Standard / Other Sources	Disclosure	Location	Omission Reason (if applicable)	Explanation	Page No.
	302-3 Energy intensity	Climate and Energy; Annexure 1: ESG Databook - Environment			96-98, 194
	302-4 Reduction of energy consumption	Energy Efficiency Initiatives: Key Developments and Outcomes			98
	302-5 Reductions in energy requirements of products and services	Energy Efficiency Initiatives: Key Developments and Outcomes			98
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water Management			119-122
	303-2 Management of water discharge-related impacts	Advanced Water Management Practices			121
	303-3 Water withdrawal	Water Consumption Overview; Annexure 1: ESG Databook - Environment			120, 195
	303-4 Water discharge	Turning Wastewater into a Resource; Annexure 1: ESG Databook - Environment			121, 195
	303-5 Water consumption	Water Consumption Overview; Annexure 1: ESG Databook - Environment			120, 195
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Scope 1 and Scope 2 Emissions; Annexure 1: ESG Databook - Environment			99-100, 194

GRI Standard / Other Sources	Disclosure	Location	Omission Reason (if applicable)	Explanation	Page No.
	305-2 Energy indirect (Scope 2) GHG emissions	Scope 1 and Scope 2 Emissions; Annexure 1: ESG Databook - Environment			99-100, 194
	305-3 Other indirect (Scope 3) GHG emissions	Scope 3 Emissions; Annexure 1: ESG Databook - Environment			100-102, 195
	305-4 GHG emissions intensity	Scope 1 and Scope 2 Emissions			100, 194
	305-5 Reduction of GHG emissions	Renewable Energy			108-114
	305-6 Emissions of ozone-depleting substances (ODS)	Air Quality Management			113-114
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Air Quality Management; Annexure 1: ESG Databook - Environment			113-114, 197
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Waste Management Overview			115
	306-2 Management of significant waste-related impacts	Waste Management Overview			115
	306-3 Waste generated	Waste Management Practices; Annexure 1: ESG Databook - Environment			115-116, 196
	306-4 Waste diverted from disposal	Waste Management Practices; Annexure 1: ESG Databook - Environment			115-116, 196
	306-5 Waste directed to disposal	Waste Management Practices; Annexure 1: ESG Databook - Environment			115-116, 196

GRI Standard / Other Sources	Disclosure	Location	Omission Reason (if applicable)	Explanation	Page No.
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Supplier Evaluation and Screening			128
	308-2 Negative environmental impacts in the supply chain and actions taken	Managing Responsible and Sustainable Procurement			127
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Talent and Workforce Development (Birlasoft's Talent Supply Chain Framework); Annexure 1: ESG Data Book			136-138, 199
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employee Experience (Employee Benefits and Support Framework)			162-166
	401-3 Parental leave	Employee Experience (Employee Benefits and Support Framework); Annexure 1: ESG Data Book			165-166, 199
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Talent and Workforce Development (Birlasoft's Talent Supply Chain Framework)			138

GRI Standard / Other Sources	Disclosure	Location	Omission Reason (if applicable)	Explanation	Page No.
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Employee Experience (Creating a Safe and Healthy Workplace)			166- 171
	403-2 Hazard identification, risk assessment, and incident investigation	Employee Experience (Creating a Safe and Healthy Workplace)			166- 171
	403-3 Occupational health services	Employee Experience (Creating a Safe and Healthy Workplace)			166- 171
	403-4 Worker participation, consultation, and communication on occupational health and safety	Employee Experience (Creating a Safe and Healthy Workplace)			166- 171
	403-5 Worker training on occupational health and safety	Employee Experience (Creating a Safe and Healthy Workplace); Annexure 1: ESG Data Book			166- 171, 200
	403-6 Promotion of worker health	Employee Experience (Creating a culture of Employee Well-Being)			166- 171
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Employee Experience (Creating a Safe and Healthy Workplace)			166- 171
	403-8 Workers covered by an occupational health and safety management system	Employee Experience (Creating a Safe and Healthy Workplace)			166- 171
	403-9 Work-related injuries	Employee Experience (Creating a Safe and Healthy Workplace)			166- 171
	403-10 Work-related ill health	Employee Experience (Creating a Safe and Healthy Workplace)			166- 171
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Learning & Skill Development			172
	404-2 Programs for upgrading employee skills and transition assistance programs	Learning and Skill Development ; Employee Benefits and Support Framework			166, 171-181
	404-3 Percentage of employees receiving regular performance and career development reviews	Learning and Skill Development (Performance Review and Career Development at Birlasoft); Annexure 1: ESG Data Book			181, 200
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Corporate Governance (Board Composition and Diversity), Diversity, Equity, and Inclusion (Diversity Across our Workforce); Annexure 1: ESG Databook			48-49, 145-147, 198
	405-2 Ratio of basic salary and remuneration of women to men	Diversity, Equity, and Inclusion (Pay Equity and Fair Remuneration); Annexure 1: ESG Data Book			148-149, 200

GRI Standard / Other Sources	Disclosure	Location	Omission Reason (if applicable)	Explanation	Page No.
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Diversity, Equity, and Inclusion (Diversity Across our Workforce)			147-148
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Diversity, Equity, and Inclusion (Embedding Human Rights Across Our Operations)			156-159
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Diversity, Equity, and Inclusion (Embedding Human Rights Across Our Operations)			156-159
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Diversity, Equity, and Inclusion (Embedding Human Rights Across Our Operations)			156-159
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Diversity, Equity, and Inclusion (Embedding Human Rights Across Our Operations)			156-159
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Community Engagement			181-193
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Community Engagement			181-193
	413-2 Operations with significant actual and potential negative impacts on local communities	Community Engagement			181-193
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Supplier Evaluation and Screening			128
	414-2 Negative social impacts in the supply chain and actions taken	Managing Responsible and Sustainable Procurement			127
GRI 415: Public Policy 2016	415-1 Political contributions	Economic Performance			86-88
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	N/A	Not Applicable	Given that Birlasoft's services are intangible, they do not pose physical health or safety hazards or risks.	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	N/A	Not Applicable	Given that Birlasoft's services are intangible, they do not pose physical health or safety hazards or risks.	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	N/A	Not Applicable	Given that Birlasoft is an IT service company, this indicator will not be applicable to the Company.	

GRI Standard / Other Sources	Disclosure	Location	Omission Reason (if applicable)	Explanation	Page No.
	417-2 Incidents of non-compliance concerning product and service information and labeling	N/A	Not Applicable	Given that Birlasoft is an IT service company, this indicator will not be applicable to the Company.	
	417-3 Incidents of non-compliance concerning marketing communications	N/A	Not Applicable	Given that Birlasoft is an IT service company, this indicator will not be applicable to the Company.	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Risk Management (Information, Cyber Security, and Data Privacy)			80

Annexure 4: Assurance Statement

TÜVINDIA

Independent Assurance Statement

To,
The Board of Directors,
Birlasoft Limited (Birlasoft),
35 & 36, Rajiv Gandhi InfoTech Park, Phase-1, MIDC,
Hinjawadi, Pune, Maharashtra – 411057, India

Birlasoft Limited (hereafter 'Birlasoft') engaged TUV India Private Limited ("TUVI") to conduct an independent external assurance of selected non-financial information disclosed in Birlasoft's Sustainability Report FY25-26 covering Environment, Social & Governance(ESG) key performance indicators ("the ESG data"). The assurance was conducted in accordance with the principles of the Global Reporting Initiative (GRI) Standards. The scope of this assurance engagement covered the reporting period from 01/04/2025 to 31/03/2026. TUVI performed a limited assurance in line with the International Standard on Assurance Engagements (ISAE) 3000 (Revised), which is specifically applied to the assurance of non-financial and sustainability reporting. The engagement was performed using the GRI Standards 2021 and Birlasoft's internal ESG data management procedures as the applied criteria, specifically for the assurance of selected non-financial ESG disclosures and data within the specified organizational boundary. The verification was conducted within the reporting boundary during June 2026.

The assurance process was conducted with reference to the following applicable frameworks and guidelines:

- *GRI Standards 2021, including GRI 1: Foundation, GRI 2: General Disclosures, GRI 3: Material Topics, and applicable Topic-specific Standards (200, 300 and 400 series); and*
- *International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other than Audits or Reviews of Historical Financial Information, applied to the assurance of non-financial and sustainability reporting.*

Management's Responsibility

Birlasoft has developed the Report content and is responsible for identifying material sustainability issues relevant to its operations through its materiality determination process, and for establishing corresponding processes for performance management, data governance, and quality control. Birlasoft's management is accountable for the collection, analysis, preparation, and disclosure of ESG information presented in the Report, whether in web-based or printed format, including the maintenance and integrity of the company's website where such information may be presented. The Report has been prepared with reference to the applied criteria of the GRI Standards 2021, and Birlasoft's management is responsible for ensuring it is free from material misstatements, whether intentional or unintentional, thereby maintaining the trust and confidence of stakeholders in the disclosed information. Financial figures referenced within the Sustainability Report were derived from Birlasoft's audited financial statements; however, such financial information was not subject to assurance procedures under this engagement, and Birlasoft remains responsible for its appropriate presentation and application within the Report. Birlasoft is further responsible for ensuring the archiving and reproducibility of disclosed ESG data, making it available to relevant stakeholders upon request. Any partial reproduction of this assurance statement may lead to misinterpretation of its scope, procedures, and conclusions; therefore, the assurance conclusion should be read in its entirety, together with the defined scope, methodology, limitations, and criteria described in this statement.

Scope and Boundary

The scope of this assurance engagement covered the verification of selected non-financial ESG disclosures (the "Selected ESG Disclosures") included in Birlasoft's Sustainability Report, prepared with reference to the GRI Standards 2021. The assurance engagement included the following key activities:

1. Verification of Report Content and Material Topics Assessed the application of Report content with reference to material topics identified through Birlasoft's materiality determination process, and evaluated the quality, clarity, and completeness of sustainability information disclosed, consistent with the principles of the GRI Standards 2021 over the defined reporting period.

2. Review of Governance Policies and Practices Examined key governance-related policies and practices referenced in the Report, including but not limited to the Code of Conduct, Corporate Social Responsibility (CSR) policy, Prevention of Sexual Harassment (POSH) policy, and the Whistle Blower mechanism, along with related management approach, initiatives, and performance disclosures as per the GRI Standards.

3. Review and Verification Against GRI Standards 2021 Requirements Reviewed the non-financial disclosures presented in the Report for alignment with the applicable requirements of the GRI Standards 2021, and verified the reliability of selected disclosures related to environmental and social topics through sampling and testing of supporting data and documentation.

4. Assessment of Specified Information for Stakeholder Relevance Evaluated whether the specified ESG disclosures selected for assurance are based on Birlasoft's materiality determination, reflect material concerns, and are meaningful and relevant to the Report's intended stakeholders.

5. Verification of Supporting Evidence Verified supporting evidence on a sample basis for the ESG disclosures listed within the scope of this engagement.

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TUVI has verified the below-mentioned disclosures given in the Report:

Topic	*GRI Disclosure*
GRI 2: General Disclosures	*2-1, 2-2, 2-3, 2-4, 2-5, 2-6, 2-7, 2-9, 2-10, 2-11, 2-12, 2-13, 2-14, 2-15, 2-16, 2-17, 2-18, 2-19, 2-20, 2-21, 2-22, 2-23, 2-24, 2-25, 2-26, 2-27, 2-28, 2-29, 2-30*
GRI 3: Material Topics	*3-1, 3-2, 3-3*
GRI 201: Economic Performance	*201-1, 201-2, 201-3, 201-4*
GRI 202: Market Presence	*202-1, 202-2*
GRI 203: Indirect Economic Impacts	*203-1, 203-2*
GRI 204: Procurement Practices	*204-1*
GRI 205: Anti-corruption	*205-1, 205-2, 205-3*
GRI 206: Anti-competitive Behavior	*206-1*
GRI 207: Tax	*207-1, 207-2, 207-3, 207-4*
GRI 302: Energy	*302-1, 302-2, 302-3, 302-4, 302-5*
GRI 303: Water and Effluents	*303-1, 303-2, 303-3, 303-4, 303-5*
GRI 305: Emissions	*305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7*
GRI 306: Waste	*306-1, 306-2, 306-3, 306-4, 306-5*
GRI 308: Supplier Environmental Assessment	*308-1, 308-2*
GRI 401: Employment	*401-1, 401-2, 401-3*
GRI 402: Labor/Management Relations	*402-1*
GRI 403: Occupational Health and Safety	*403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10*
GRI 404: Training and Education	*404-1, 404-2, 404-3*
GRI 405: Diversity and Equal Opportunity	*405-1, 405-2*
GRI 406: Non-discrimination	*406-1*
GRI 407: Freedom of Association and Collective Bargaining	*407-1*
GRI 408: Child Labor	*408-1*
GRI 409: Forced or Compulsory Labor	*409-1*
GRI 410: Security Practices	*410-1*
GRI 411: Rights of Indigenous Peoples	*411-1*
GRI 413: Local Communities	*413-1, 413-2*
GRI 414: Supplier Social Assessment	*414-1, 414-2*
GRI 415: Public Policy	*415-1*
GRI 418: Customer Privacy	*418-1*

Note: Disclosures reported as "Not Applicable" are not included in the table above, as it is B-to-B operations, 301 not applicable for software services. The environmental performance is reported for Indian operations. The overseas operations involve fewer personnel who occupy shared offices. The corresponding GHG emissions for overseas operations are considered in Scope 3. The exclusions of the waste and water consumption for overseas operations will not materially affect the overall environmental performance. On this basis, the assurance team concluded that the excluded overseas operations are not material, individually or in aggregate, to the reported environmental performance.

Note on GRI 203-1 (Indirect Economic Impacts): Infrastructure investments and services supported under GRI 203-1 were verified on the basis of Birlasoft's CSR and community-development expenditure for FY 2025-26. The quantification basis

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is the actual CSR spend recorded in Birlasoft's financial and CSR records (maintained consistent with the company's statutory CSR obligations under Section 135 and Schedule VII of the Companies Act, 2013), allocated by project category and beneficiary location under the company's community-development activities (consistent with GRI 413-1).

The reporting aspect boundaries are set out in the Report covering the ESG KPI performance of Birlasoft, encompassing Birlasoft's seven office locations in India — Noida (Uttar Pradesh), Pune, Mumbai, Chennai, Bangalore, Coimbatore, and Hyderabad.

Registered & Corporate Office: Birlasoft Limited

1. 35 & 36, Rajiv Gandhi InfoTech Park, Phase-1, MIDC, Hinjawadi, Pune, Maharashtra – 411057, India
2. Birlasoft Limited, Assotech Business Cresterra, Sector 135, Noida, Uttar Pradesh – 201301, India

Onsite Verification:

Birlasoft Limited – Noida Office, Assotech Business Cresterra, Sector 135, Noida, Uttar Pradesh, India – 03/06/2026 to 04/06/2026 & 18/06/2026, followed by online and desk verification procedures.

The assurance engagement was conducted during June 2026 based on the finalized Sustainability Report for FY 2025-26.

The relationship between the reporting period and the assurance timeline is summarised below. The reporting period is FY 2025-26, while verification activities were performed after year-end, which is consistent with the sequencing of an independent assurance engagement. The interval between the close of the reporting period (31/03/2026) and the verification fieldwork (June 2026) reflects the time required for Birlasoft to complete year-end data consolidation across all sites, internal review, and finalisation of the Sustainability Report, after which the Report was made available for independent assurance. The assurance statement was subsequently issued following completion of fieldwork, resolution and closure of all corrective actions, and internal quality-control review. This sequencing is normal for an independent assurance engagement and does not affect the reliability of the FY 2025-26 data subject to assurance.

Stage	Period / Date	Remarks
Reporting period	01/04/2025 – 31/03/2026	FY 2025-26 data subject to assurance
Onsite verification	03/06/2026 to 04/06/2026 & 18/06/2026	On-site, online and desk review
Assurance Statement issued	02/07/2026	Date of issue of the independent assurance statement

Management has provided a written representation that, between the close of the reporting period (31 March 2026) and the date of this Statement, no events or changes occurred that would materially affect the ESG disclosures within the assurance scope. Our procedures did not identify any such subsequent matters requiring adjustment to, or disclosure within, the assured information, and our conclusion is expressed accordingly in relation to the reporting period.

In addition to on-site and online verification activities, assurance procedures included a desk review of the reported disclosures of Birlasoft, covering all seven office locations within the reporting boundary.

Our Responsibility

TUVI's responsibility under this engagement is to perform an independent limited assurance engagement in accordance with ISAE 3000 (Revised), focused on selected non-financial ESG indicators disclosed in Birlasoft's Sustainability Report prepared with reference to the GRI Standards 2021, and to express a conclusion based on the procedures conducted. This engagement did not include an evaluation of the adequacy or effectiveness of Birlasoft's overall sustainability strategy, governance, or management systems, nor an assessment of the sufficiency of the Report against the overarching principles of the GRI Standards 2021, beyond the elements explicitly covered within the defined scope.

The ESG data were verified on a sample basis; responsibility for the authenticity, accuracy, and completeness of the data lies entirely with Birlasoft, which is also responsible for archiving the related data for a reasonable period of time. The primary intended users of this assurance statement are Birlasoft's management, Board, shareholders, and regulators. This assurance engagement is based on the assumption that all data and information made available to TUVI by Birlasoft were complete and accurate to the best of management's knowledge and belief. TUVI's liability under this engagement is limited to the subject matter and conclusions expressed herein; TUVI does not accept responsibility for any inaccuracies or erroneous data reported by Birlasoft, nor for decisions made by third parties relying on this statement.

Assurance Methodology

TUVI adopted a risk-based approach, focusing verification efforts on disclosures and Key Performance Indicators (KPIs) of high material relevance to Birlasoft's business and its stakeholders, as disclosed in the Report. The primary objective was to evaluate the reliability and accuracy of the non-financial information disclosed, with emphasis on the robustness of data management systems, information flows, and internal controls. TUVI's assurance activities included:

1. Document and Data Review

- Examination of documents, datasets, and supporting evidence provided by Birlasoft, covering the management approach and performance disclosures for all material GRI Topic-specific Standards;
- Evaluation of disclosure quality, clarity, and completeness against the requirements of the GRI Standards 2021; and

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- Review conducted on a sample basis, focusing on non-financial ESG information disclosures.

2. Stakeholder Engagement and Materiality Review
   - Reviewed Birlasoft's approach to stakeholder engagement and the process for identifying and prioritising material ESG topics, ensuring alignment with the materiality principles of the GRI Standards 2021; and
   - Assessed the adequacy of stakeholder identification and the integration of stakeholder concerns into material topic determination.
3. Stakeholder Interviews
   - Engaged with key personnel, including data owners, process managers, and decision-makers across relevant functions of Birlasoft, during onsite and remote verification phases to gather insights and corroborate reported information; and
   - Reviewed qualitative statements included in the Report to assess their consistency with responses received during interviews and the evidence reviewed.
4. Process, System, and ESG Policy Assessment
   - Review of systems and processes for implementing ESG and sustainability-related policies as described in the Report;
   - Assessment of data management systems and internal processes supporting the preparation of ESG disclosures, including data flows, aggregation procedures, and supporting records; and
   - Sample-based evaluation of the implementation of ESG-related policies to verify adherence and operational effectiveness.
5. Substantive Testing

TUVI performed walkthrough procedures to understand ESG data flows and conducted substantive testing including document verification, recalculation, analytical review, and data traceability checks for selected KPIs and disclosures. Examples of KPI-category procedures applied:

- **GHG Emissions** – Recalculation of Scope 1 and Scope 2 emissions and related emission intensity using primary fuel and electricity consumption data; verification of Scope 1 sources including diesel consumed in back-up diesel generator (DG) sets, fuel used in company-operated vehicles, and refrigerant top-ups at office facilities; verification of Scope 2 grid-electricity consumption and application of GHG Protocol methodology and emission factors; consistency checks of totals against prior-year figures and internal aggregation workpapers. For the applicable Scope 3 (value-chain) GHG emissions, evaluation of the upstream and downstream categories reported by Birlasoft, Scope 3 (Category 1, Category 2, Category 3, Category 5, Category 6 & Category 7) GHG emissions as defined under the WRI/WBCSD GHG Protocol; review of the screening and materiality basis used to determine the categories considered applicable to Birlasoft's IT-services operations; verification of the underlying activity data against supporting records (such as travel and expense records, employee-commute survey data, vendor and procurement records, and energy and waste records); and recalculation of selected category emissions by applying the GHG Protocol Corporate Value Chain (Scope 3) Standard methodology and the corresponding emission factors, with consistency checks of the reported Scope 3 totals against internal aggregation workpapers.
- **Energy** – Verification of total energy consumption from renewable and non-renewable sources, including grid electricity, diesel for DG sets, and renewable (wind and solar) energy; cross-verification of meter readings, utility bills, fuel invoices, and renewable-energy generation and procurement records; validation of energy intensity calculations.
- **Water** – Verification of water withdrawal and consumption by source, including municipal/third-party water supply and tanker water; traceability to supply records, invoices, and site-level water logs; review of water discharge records and treated-water reuse and recycling data from sewage treatment plants (STPs) and allied assumptions.
- **Safety** – Verification of employee and contractor safety KPIs, including Lost Time Injury, Lost Time Injury Frequency Rate, fatalities, and total person-hours worked, against site-level incident registers, investigation records, HR/attendance records, contractor workforce records, and corrective action evidence.
- **Waste** – Reconciliation of waste generated, recovered, and disposed by category, including Plastic waste, E-waste, Bio-medical waste, Battery waste, paper and cardboard waste, and food/canteen (wet/organic) waste; verification of recycling, reuse, recovery, and disposal records against authorised recycler and Pollution Control Board (PCB)-authorised vendor certificates, disposal manifests, and site-level waste registers.

6. Sampling Methodology

TUVI applied a risk-based sampling methodology to select representative samples of ESG disclosures, considering the following factors: Sample sizes were not fixed but were determined for each KPI on the basis of its risk, materiality, and the complexity of the underlying data-generation systems, with larger samples drawn for higher-risk and more complex disclosures.

- Materiality of ESG indicators;
- Magnitude of reported impacts;

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- Complexity of data generation systems;
- Historical inconsistencies identified during verification; and
- Risk of misstatement and estimation uncertainty.

Site Verification Coverage: Data samples were reviewed across Birlasoft's office locations – with the Noida office covered through an on-site visit and the Pune, Mumbai, Chennai, Bangalore, Coimbatore, and Hyderabad offices covered through online verification – complemented by desk review procedures. Supporting evidence such as monitoring records, management reports, operational logs, HR databases, and environmental monitoring reports were examined on a sample basis to assess the reliability and traceability of reported data. Sample selection prioritised locations with significant operational ESG impact and KPIs with higher inherent risk, supported by Birlasoft's internal ESG data management procedures, to provide sufficient appropriate evidence to support the limited assurance conclusion in accordance with the agreed scope of work. Thus, the reporting boundary covered all Indian office locations included within the scope of assurance. For the volume-based environmental KPIs (GHG emissions, energy, water, and waste), substantive recalculation and traceability testing were performed on samples of the reported annual quantum, with the remaining balance covered through analytical review. For transaction-based social and safety KPIs (employee, training, and OHS records), a minimum sample of the higher of 10% of records or 15 records per location was tested, increased for locations or indicators assessed as higher risk. The assurance team applied professional judgement consistent with a limited level of assurance, and the coverage obtained was assessed as sufficient and appropriate to support the assurance conclusion.

Basis for Sample Adequacy and Level of Assurance: Consistent with a limited level of assurance under ISAE 3000 (Revised), the sampling applied was judgmental (non-statistical) rather than statistical. Sample sizes and coverage were determined using professional judgement based on the assessed risk, materiality, and data-system complexity of each KPI, as described above, rather than by statistical sampling parameters. Accordingly, no statistical confidence level or precision interval is expressed, and none is implied by the coverage percentages reported; those percentages describe the extent of data tested and not a statistical inference about the untested population. The adequacy of each sample was evaluated against the following criteria: (i) achievement of the planned coverage for the KPI's risk tier, with higher-risk and more complex KPIs subjected to larger samples and full recalculation; (ii) consistency of the sampled records with source documentation and the absence of unexplained exceptions; (iii) corroboration of sampled values through analytical review of the residual population; and (iv) satisfactory resolution of any exceptions identified, through correction or corrective action, within the applicable materiality thresholds. On this basis, the assurance team concluded that the nature, timing, and extent of the samples obtained provided sufficient appropriate evidence to support the limited assurance conclusion. A limited level of assurance provides a lower level of assurance than a reasonable assurance engagement, the procedures being less extensive in nature and timing, and the conclusion is expressed in the limited-assurance (negative) form.

KPI-Specific Materiality Approach: A KPI-specific materiality approach was applied in accordance with TUVI's internal ESG materiality methodology, the basis and approval of which are documented in the engagement working papers: (i) a **5% quantitative threshold** was applied to volume-based KPIs (GHG emissions, energy, water, and waste); and (ii) a **qualitative zero-tolerance threshold** was applied to high-risk ESG indicators – fatalities, permanent disabilities, POSH complaints upheld, and regulatory non-compliances – for which any occurrence is treated as material irrespective of magnitude. Where disclosures are based on estimation or standard assumptions, the estimation uncertainty has been acknowledged and factored into the assurance conclusion. Birlasoft is encouraged to supplement estimated KPIs with explicit quantitative uncertainty ranges or sensitivity analysis in future reporting periods to further enhance the reliability and comparability of disclosed data.

7. Evaluation Against GRI Reporting Principles

As part of the limited assurance engagement, TUVI evaluated whether the Report applied the GRI Standards 2021 reporting principles – accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability – in accordance with ISAE 3000 (Revised).

Assurance Limitations

This assurance engagement was based on selected samples of qualitative and quantitative information and therefore is subject to the inherent limitations of sampling and internal control systems. The assurance procedures relied on information, data, and explanations provided by Birlasoft management and personnel. Estimation uncertainty may exist in selected ESG indicators due to the use of assumptions, conversion factors, and estimation methodologies. Accordingly, the assurance conclusion should be read in the context of these inherent limitations.

No assurance is provided on any disclosures, data, or statements falling outside the stated scope and boundary of this engagement, including forward-looking statements (targets, projections, ambitions and future commitments) and value-chain disclosures other than the applicable Scope 3 (value-chain) GHG emission categories included within the agreed scope of this engagement, on which no conclusion is expressed.

Action Area Planned

The following are the opportunities for improvement identified for Birlasoft. However, they are generally consistent with Birlasoft management's objectives and programs. Each opportunity for improvement set out below has been mapped to the related material topic(s) and associated stakeholder concerns identified through Birlasoft's materiality determination process – covering materiality and stakeholder engagement (GRI 3), sustainable procurement and supplier assessment (GRI 204, 308 and 414), waste management (GRI 306), and energy and emissions (GRI 302 and 305).

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1. **Materiality determination**: Birlasoft may conduct a double materiality assessment, incorporating stakeholder engagement in alignment with relevant global and national sector-specific standards, in accordance with the principles outlined under the Corporate Sustainability Reporting Directive (CSRD).
2. **Sustainable procurement**: Birlasoft may utilise the best practices and requirements of ISO 20400 to further develop and strengthen its sustainable procurement policy and practices.

Our Conclusion

Applicable Assurance Level vs Subject Matter

Subject Matter	Applicable Standard	Assurance Level
Selected non-financial ESG disclosures prepared with reference to GRI Standards 2021	ISAE 3000 (Revised)	Limited Assurance

Engagement Type: Independent limited assurance engagement conducted in accordance with ISAE 3000 (Revised), covering Birlasoft's selected non-financial ESG disclosures prepared with reference to the GRI Standards 2021, and evaluating the reliability of selected performance information within the defined scope.

Applicable Criteria: GRI Standards 2021 (GRI 1: Foundation, GRI 2: General Disclosures, GRI 3: Material Topics, and applicable Topic-specific Standards).

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the selected ESG disclosures and related information provided by Birlasoft have not been prepared, in all material respects, in accordance with the applicable GRI Standards 2021 requirements within the defined scope and boundary of the engagement. Birlasoft has appropriately disclosed Key Performance Indicators (KPIs) and actions aimed at creating value over the short, medium, and long term. The selected KPIs are fairly represented, and the underlying data management processes reflect a commitment to transparency and integrity. The practitioner applied professional judgment and maintained professional scepticism throughout the engagement, consistent with the requirements of ISAE 3000 (Revised). TUVI did not perform any assurance procedures on prospective information, such as targets, forecasts, expectations, or ambitions disclosed in the Report. Consequently, TUVI draws no conclusion on such prospective information, any value-chain KPIs (other than the applicable Scope 3 value-chain emission categories included within the agreed scope of this engagement), or any disclosure outside the agreed scope of work. For the avoidance of doubt, the applicable upstream and downstream Scope 3 (value-chain) GHG emission categories identified as material to Birlasoft's operations were included within the agreed scope of this engagement and were verified accordingly; other value-chain activities and Scope 3 categories not identified as applicable remained outside the agreed scope of this engagement and were neither verified nor concluded upon. Birlasoft Limited has initiated the implementation of the ZLD and ZWL program across all operational location (s). In addition to the BRSR assurance and the assurance of the Sustainability Report prepared in accordance with the GRI Standards, verification of Zero Waste to Landfill (ZWL) and Zero Liquid Discharge (ZLD) status is carried out for the location nominated by Birlasoft Limited for the respective assessment year, and separate verification statement(s) are issued for the nominated location(s) accordingly.

Data Governance and Internal Controls

Sustainability data is generated at the office/location level, validated by the corporate sustainability team, and subjected to internal review before external assurance. ESG data governance at Birlasoft operates through defined roles and oversight layers, comprising location-level data owners and ESG coordinators responsible for source-data capture, a central sustainability/ESG team responsible for consolidation and review under maker-checker (preparer-reviewer) controls, management review and sign-off of the consolidated disclosures, and Board-level oversight of sustainability performance through the committee responsible for ESG and sustainability matters (the exact name of the Board-level ESG/Sustainability Committee to be confirmed by ST). This hierarchical data validation process supports data accuracy, traceability, and transparency within the reporting framework.

Disclosures Evaluation

TUVI is of the opinion that Birlasoft's sustainability disclosures generally meet the requirements of the GRI Standards 2021. The following reporting elements have been appropriately addressed:

Universal Standards:

- GRI 1: Foundation 2021 – requirements and principles for using the GRI Standards;
- GRI 2: General Disclosures 2021 – disclosures about Birlasoft's organisational profile, strategy, ethics and integrity, governance, stakeholder engagement practices, and reporting process; and
- GRI 3: Material Topics 2021 – disclosures and guidance about Birlasoft's material topics and management approach.

Topic-Specific Standards: The GRI 300 series (Environmental topics) and GRI 400 series (Social topics) were applied to report the organisation's impacts on relevant environmental and social issues. TUVI is of the opinion that the reported material topics and Topic-specific Standards used by Birlasoft to prepare its Report are appropriately identified and addressed.

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Evaluation Against GRI Reporting Principles

Stakeholder Engagement: Stakeholder identification and engagement are carried out by Birlasoft on a periodic basis to bring out key stakeholder concerns as material topics of significant stakeholders.

Sustainability Context: Birlasoft has established the relationship between ESG and organisational strategy within the Report, as well as the context in which disclosures are made.

Materiality: The materiality determination process has been conducted based on the requirements of the GRI Standards 2021, considering the involvement of internal and external stakeholders across the upstream and downstream value chain in identifying material issues relevant to Birlasoft's range of businesses. The Report fairly brings out the aspects, topics, and their respective boundaries across Birlasoft's operations.

Responsiveness to Material Topics: TUVI believes that the responses to the material topics identified through the materiality determination process are fairly articulated in the Report, including disclosures on Birlasoft's policies, management systems, and governance.

Sustainability Performance and Impacts: Birlasoft communicates its sustainability performance through regular, transparent internal and external reporting, aligned with the GRI Standards 2021, as part of its policy framework encompassing environmental, social, ethical, and other policies. Birlasoft reports on sustainability performance to the Board of Directors, who oversees and monitors implementation, performance against objectives, and progress against goals and targets for addressing sustainability-related issues.

Completeness: The Report has fairly disclosed the selected non-financial KPIs as per the GRI Standards 2021.

Reliability: The majority of the data and information were verified by TUVI's assurance team during onsite visits and remote assessments, and were found to be fairly accurate. Some inaccuracies identified during the verification process – commonly arising from manual data aggregation, transcription between source records and reporting templates, and differences in interpretation of definitions – have been corrected. In reference to the GRI Standards 2021, nothing has come to our attention that causes us to believe that the selected ESG data and information presented in the Report are materially misstated. The corrections arose from a limited number of discrete observations raised through the formal Corrective Action Request (CAR) process across the in-scope office locations and were below the applicable materiality threshold, both individually and in aggregate. The affected KPIs were energy and emissions, water consumption, and selected social KPIs (employee turnover/retention and training hours). Each observation was resolved at source, re-verified, and closed prior to issuance. A total of 18 observations/Corrective Action Requests (CARs) were raised and subsequently closed across the in-scope office locations, as summarised in the Corrective Action closure table in the Management Report.

Compliance (GRI 2-27): Based on the disclosures reviewed and management representations obtained, together with our review of supporting compliance records – including the legal and statutory compliance register and tracker, records of notices and show-cause communications received from regulatory authorities, the litigation and case-status register, and periodic internal compliance reports and certifications, where applicable – and in reference to GRI 2-27 (Compliance with laws and regulations), nothing has come to our attention to indicate any significant instances of non-compliance with environmental, social, or occupational health and safety laws and regulations, or any significant fines or non-monetary sanctions, during the reporting period at the sites within the assurance boundary. Birlasoft confirmed nil significant fines and nil significant non-monetary sanctions for FY 2025-26. This statement relates only to the selected disclosures within the defined scope and is not an assurance conclusion on Birlasoft's overall legal or regulatory compliance.

Balance: The disclosures related to ESG issues and performance are reported in a neutral and balanced manner, in terms of content and presentation.

This assurance statement does not endorse any environmental or social claims by Birlasoft and should not be used in connection with any misleading or unsubstantiated representations, or for purposes of greenwashing. This assurance statement has been prepared solely in connection with Birlasoft's Sustainability Report prepared with reference to the GRI Standards 2021, and should not be used, relied upon, or distributed for any purpose other than its intended reporting context without the prior written consent of the assurance provider.

Our Assurance Team and Independence

TUVI is an independent and neutral third-party assurance provider offering sustainability assurance services through a team of qualified environmental and social specialists. TUVI confirms its independence, impartiality, and objectivity in relation to this engagement in accordance with ISAE 3000 (Revised), through internal conflict-of-interest checks, adherence to a documented code of ethics, separation of assurance and advisory functions, reviewer oversight, and quality control procedures. TUVI affirms that no conflict of interest exists and that its independence and impartiality have been maintained throughout the engagement in accordance with its internal independence policies (TUVI Independence and Impartiality Policy, Doc. Ref. TUVI-IMP-POL, Rev. 03) and the IESBA Code of Ethics. The assurance team possesses relevant experience and competence in ESG assurance engagements, GRI Standards 2021 application, ISAE 3000 (Revised) methodology, and sustainability performance evaluation.

TUVI confirms that: (i) its fees for this engagement are fixed and are not contingent on the outcome or conclusions of the assurance, eliminating any fee-dependency threat to independence; (ii) no consulting, advisory, or other non-assurance relationships exist with Birlasoft that could create a conflict of interest or impair objectivity; and (iii) the engagement team has completed mandatory pre-engagement conflict-of-interest declarations in accordance with the IESBA Code of Ethics and TUVI's internal independence policy.

TUVI confirms that no non-assurance services were provided to Birlasoft that could create self-review, advocacy, familiarity,

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self-interest, or other independence threats — including preparation of GRI disclosures, ESG strategy development, target setting, ESG data system design, GHG inventory calculations, internal ESG audits, materiality assessments, or KPI improvement advisory services. TUVI further confirms that no engagements during the reporting year compromised its independence, and it was not involved in the preparation of any content or data presented in Birlasoft's Report, with the sole exception of this independent assurance statement.

TUVI follows the IESBA (International Ethics Standards Board for Accountants) Code, which adopts a threats-and-safeguards approach to independence. The Assurance Team was selected to avoid situations of self-interest, self-review, advocacy, and familiarity, and was safeguarded from any type of intimidation. TUVI further maintains complete neutrality and impartiality with respect to all individuals interviewed during the course of the assurance process.

Quality Control: The Assurance Team complies with the Code of Ethics for Professional Accountants issued by IESBA, founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour. In accordance with the International Standard on Quality Control, TUVI maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

This assurance statement has been prepared in accordance with the terms of our engagement and ISAE 3000 (Revised) requirements.

TUV INDIA PRIVATE LIMITED
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For and on behalf of TUV India Private Limited
Manojkumar Borekar – Product Head (Sustainability Services)

Date: 20/07/2026
Place: Mumbai, India
Project Reference No: 8124855397
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Annexure 5: Restatement of Information Related to Previous Years

(GRI 2-4)

Certain information relating to previous reporting periods has been updated in this report. Details of the revised data, along with the reasons for these changes, are provided below.

- Scope 2 emissions for FY 2024–25 were earlier reported as 3,721 MT CO_2e; however, following recalculation, the revised figure is 3,634 MT CO_2e. This has also resulted in a revision of the combined Scope 1 and Scope 2 emissions intensity from 0.16 to 0.15 MT CO_2e per Mn INR on a standalone basis.
- Scope 3 emissions for FY 2024–25 have been revised from 25,607 MT CO_2e to 32,100 MT CO_2e following recalculation. The revisions are primarily attributable to updated estimates across key categories, driven by refinements in data inputs and calculation methodologies. These include:
    - Category 1 – Purchased Goods and Services, revised from 12,838 to 12,876.95 MT CO_2e
    - Category 2 – Capital Goods, revised from 1,523 to 17.46 MT CO_2e
    - Category 3 – Fuel- and Energy-related Activities, revised from 1,461 to 1,558.21 MT CO_2e
    - Category 5 – Waste Generated in Operations, revised from 17 to 24.97 MT CO_2e
    - Category 6 – Business Travel, revised from 6,003 to 4,738.14 MT CO_2e
    - Category 7 – Employee Commuting, revised from 3,765 to 12,884.17 MT CO_2e

Annexure 6: List of Hyperlinks

Hyperlink Title	Link
Company Website	https://www.birlasoft.com
Board of Directors	https://www.birlasoft.com/leadership
Familiarization Programme for Board of Directors	https://www.birlasoft.com/company/investors/familiarization-programmes-imparted-independent-directors
Board Diversity Policy	https://www.birlasoft.com/sites/default/files/resources/downloads/investors/board-diversity-policy.pdf
Annual Report 2025-26	https://www.birlasoft.com/sites/default/files/resources/downloads/investors/annual-reports/annual-report-2025-26.pdf
Policies, Reports and Filings	https://www.birlasoft.com/company/investors/policies-reports-filings
Nomination and Remuneration Policy	https://www.birlasoft.com/sites/default/files/resources/downloads/investors/nomination-and-remuneration-policy.pdf
Enterprise Risk Management Policy	https://www.birlasoft.com/sites/default/files/resources/downloads/investors/erm-policy.pdf
Environment Social Governance (ESG) Policy	https://www.birlasoft.com/sites/default/files/resources/downloads/investors/birlasoft-esg-policy.pdf
Code of Business Ethics and Conduct (COBEC) Policy	https://www.birlasoft.com/sites/default/files/resources/downloads/investors/birlasoft-code-of-conduct.pdf
Whistle Blower Policy	https://www.birlasoft.com/sites/default/files/resources/downloads/investors/whistle-blower-policy.pdf
Policy on Prevention of Sexual Harassment (POSH) Policy	https://www.birlasoft.com/sites/default/files/resources/downloads/investors/posh-policy.pdf
Anti-Bribery and Anti-Corruption Policy	https://www.birlasoft.com/sites/default/files/resources/downloads/investors/anti-bribery-anti-corruption-2023-24.pdf
Group Corporate Tax Policy	https://www.birlasoft.com/sites/default/files/resources/downloads/investors/group-corporate-tax-policy.pdf
Energy Management Policy	https://www.birlasoft.com/sites/default/files/resources/downloads/investors/energy-management-policy.pdf
Carbon Reduction Plan	https://www.birlasoft.com/sites/default/files/resources/downloads/birlasoft-carbon-reduction-plan.pdf
Waste Management Policy	https://www.birlasoft.com/sites/default/files/resources/downloads/waste-management.pdf
Water Management Policy	https://www.birlasoft.com/sites/default/files/resources/downloads/water-management.pdf
Global Supplier Management Policy	https://www.birlasoft.com/sites/default/files/resources/downloads/investors/global-supplier-management-policy-abridged-version-policy.pdf
Supplier Conduct Guidelines	https://www.birlasoft.com/sites/default/files/resources/downloads/supplier-code-of-conduct.pdf
Supplier Code of Conduct	https://www.birlasoft.com/sites/default/files/resources/downloads/supplier-code-of-conduct.pdf

Hyperlink Title	Link
Human Rights Policy	https://www.birlasoft.com/sites/default/files/resources/downloads/human-rights-policy.pdf
Anti-Slavery & Human Trafficking Statement	https://www.birlasoft.com/sites/default/files/resources/downloads/uk-modern-anti-slavery-and-human-trafficking.pdf
Global Diversity, Equity, and Inclusion (DE&I) Policy	https://www.birlasoft.com/sites/default/files/resources/downloads/investors/global-diversity-equity-inclusion-policy.pdf
Equal Opportunity Employer Policy	https://www.birlasoft.com/sites/default/files/resources/downloads/investors/equal-opportunity-policy.pdf
Environment, Occupational Health and Safety (EOHS) Policy	https://www.birlasoft.com/sites/default/files/resources/downloads/investors/eohs-policy-statement.pdf
Corporate Social Responsibility (CSR) Policy	https://www.birlasoft.com/sites/default/files/resources/downloads/investors/corporate-social-responsibility-policy.pdf
Maternity Benefits Policy	https://www.birlasoft.com/sites/default/files/resources/downloads/maternity-benefits-policy.pdf
Sustainability Microsite	https://www.birlasoft.com/company/sustainability
WEF Global Risks Report	https://www.weforum.org/publications/global-risks-report-2026/
Climate Risk Assessment (CRA) Report	https://www.birlasoft.com/sites/default/files/resources/downloads/birlasoft-cra-report.pdf

Annexure 7: Birlasoft's Global Presence

INDIA OFFICES

Registered Office

Pune

35 & 36, Rajiv Gandhi Infotech Park,
Phase - I, MIDC, Hinjawadi,
Pune - 411057, Maharashtra, India.
Phone: +91-20-6652 5000

Hyderabad

Software Development Centres
SEZ Premises
Wave Rock, Level 15 & 16, Tower 2.1,
Sy. No. 115(P), TSIIC IT/ITES SEZ,
Nanakramguda, Serilingampally
Mandal, Rangareddy District,
Hyderabad,
Telangana – 500008, India.
Phone: +91-40-6738 2500

India Land Tech Park Pvt. Ltd.
(KGISL - CHIL) SEZ, 3rd Floor,
Tower C, Keeranatham Village,
Saravanampatti,
Coimbatore – 641035,
Tamil Nadu, India.
Phone: 0422 6912200

Chennai

STPI Premises
9th Floor, Campus-4A,
Milenia Business Park, Phase II,
MGR Salai, Kandanchavadi,
Perungudi, Chennai – 600096.
Phone: +91-44-6143 2000

Bengaluru

Cedar Block, 4th and 5th Floor,
Kalyani Platina,
Kundalahalli Village, Kr Puram
Hobli,
Whitefield, Bengaluru,
Karnataka – 560066, India.
Phone: +91-80-4180 0000

Noida - Sec 135

Asotech Business Crestrera
Tower 3, Plot No. 22, Sector 135,
Expressway Noida – 201301, India.
Phone: +120-662 9000

Navi Mumbai

DTA Premises
1701 & 1702, Rupa Renaissance
D-33 Turbhe MIDC Road
TTC Industrial Area, Juinagar
Navi Mumbai 400705
Maharashtra, India.
Phone: +91-22-6229 1200

OVERSEAS OFFICES

UNITED STATES OF AMERICA

Edison, New Jersey

379, Thornall Street, 12th Floor,
Edison, NJ 08837,
United States of America.
Phone: +1 (732) 287-5000

Alpharetta, Georgia

Royal Centre One
11675, Great Oaks Way, Suite 145,
Alpharetta, Georgia 30022.

CANADA

1103-11871 Horseshoe Way, 2nd
Floor, Richmond, BC V7A 5H5.

2800 Skymark Avenue, Suite 203
Mississauga, Ontario, L4W 5A7.
Phone: +1 647 274 6979

MEXICO

Guadalajara

Real Acueducto 335, 1701 Piso 17,
Real Acueducto, Zapopan 45116,
Jalisco, Mexico.

BRAZIL

São Paulo / SP – Brasil

Alameda Santos, 1165 – 10°
andar – Cerqueira Cesar
CEP 01419-002 –
São Paulo / SP – Brasil.
Phone: +55 11 4081 3010

UNITED KINGDOM

London

4th Floor, 53-54, Grosvenor Street,
London W1K 3HU.
Phone: +44 20 7319 5700

GERMANY

Bielefeld

Meisenstr. 96,
D – 33607, Bielefeld, Germany.
Phone: +49 521 30 56 650

FRANCE

Paris

19 Boulevard Malesherbes 75008,
Paris, France.
Phone: +33 1 47 17 81 90

NETHERLANDS

Hoofddorp

Siriusdreef 17 – 27, 2132 WT
Hoofddorp,
Netherlands.

POLAND

Wrocławskie

Oddział w Polsce,
ul. Zwycięska 45,
53-033, Wrocław, Poland

SWITZERLAND

Zürich

C/O RSM Switzerland AG;
Löwenchenbachstrasse 45, Zürich,
Switzerland CH-8050.

SWEDEN

Stockholm

Hummelkäppen i Stockholm AB,
Villagatan 19, 114 32 Stockholm.

SPAIN

Madrid

Jose Ortega, Y Gasset 22-24,
3rd Floor Madrid 28006, Spain.

SLOVAKIA

Bratislava

Dvořákovo nábrežie 4,
Bratislava - mestská časť Staré
Mesto 811 02,
Slovakia.

SINGAPORE

60 Paya Lebar Road

#12-11 Paya Lebar Square
Singapore 409051.

AUSTRALIA

Sydney

Level 15, Grosvenor Place,
225 George Street,
Sydney, NSW 2000.

MALAYSIA

Kuala Lumpur

Unit 30-01, Level 30, Tower A
Vertical Business Suite, Avenue 3,
Bangsar South No. 8,
Jalan Kerinchi 59200
Kuala Lumpur,
Wilayah Persekutuan,
Kuala Lumpur, Malaysia.
+65 6822 7206

Level 32, Menara Allianz Sentral
203 Jalan Tun Sambanthan,
50470 Kuala Lumpur,
Wilayah Persekutuan,
Kuala Lumpur, Malaysia.

WSPACE Centrepoint North Mid
Valley
Level 8, Centrepoint North,
Mid Valley City, Lingkaran Syed
Putra, Kuala Lumpur-59200,
Malaysia.

UNITED ARAB EMIRATES

Dubai

Dubai Airport Free Zone Area,
West Wing 2, Office 2W113,
P.O. Box: 54931, Dubai,
United Arab Emirates.
+971 4 299 8842