Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

Sr. No.	Particulars	Details
1.	Corporate Identity Number (CIN) of the Listed Entity	L72200PN1990PLC059594
2.	Name of the Listed Entity	Birlasoft Limited
3.	Year of Incorporation	December 28, 1990
4.	Registered office address	35 & 36, Rajiv Gandhi Infotech Park, Phase-I, MIDC, Hinjawadi, Pune-411057, Maharashtra, India.
5.	Corporate address	Assotech Business Cresterra, Tower 3, Plot No. 22, Sector 135, Expressway Noida - 201301, India.
6.	E-mail	contactus@birlasoft.com
7.	Telephone	+91-20- 6652 5000
8.	Website	www.birlasoft.com
9.	Financial year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	• The National Stock Exchange of India Limited • BSE Limited
11.	Paid-up Capital (₹)	559.01 million
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Poonam Jindgar Designation: Global Head, ESG and Sustainability Email ID: poonam.jindgar@birlasoft.com Telephone: +91 20 6652 5000
13.	Reporting boundary (Standalone or Consolidated basis)	Consolidated, unless stated otherwise in the sections of the report. In some disclosures, data for previous year FY 2024-25 was on a standalone basis and thus may not be comparable. Please refer footnotes for disclaimers on the same. Certain restatements have been made for previous year data due to changes in approach and methodology applied. The rationales for these changes are explained in the relevant sections of the report.
14.	Name of assurance provider	TUV India Private Limited
15.	Type of assurance obtained	Reasonable

II. Products/Services:

16. Details of business activities (accounting for 90% of the turnover):

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Information and Communication	Computer Programming, Consultancy and related activities	100%

17. Product/Services sold by the entity (accounting for 90% of the entity's Turnover):

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Computer programming, consultancy and related activities	62011	100%

III. Operations:

18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National	-	7	7
International	-	22	22

19. Markets Served by the entity:

a. Number of Locations:

Locations	Number
National (No. of States)	6
International (No. of Countries)	19

b. What is the contribution of exports as a percentage of the total turnover of the entity?

In FY 2025-26, Birlasoft's export contribution was 94% of standalone turnover.

c. A brief on types of customers?

Industries We Serve

Birlasoft partners with leading enterprises across diverse industries, helping them navigate complexity, accelerate innovation and unlock sustainable growth.

Banking, Financial Services & Insurance (BFSI)

Birlasoft enables financial institutions to navigate an increasingly dynamic and regulated environment through next-generation digital solutions. From core banking modernization and digital lending platforms to AI-led compliance and GenAI-powered underwriting, the Company helps banks, insurers and financial services providers enhance operational agility, strengthen risk management and deliver superior customer experiences across the value chain.

Life Sciences and Services (LSS)

Birlasoft partners with life sciences organizations to drive end-to-end transformation across research and development, clinical operations, manufacturing and commercialization. Leveraging AI-powered solutions and deep domain expertise, the Company helps accelerate innovation, improve regulatory compliance, enhance operational efficiency and ultimately deliver better patient outcomes across the life sciences spectrum.

Manufacturing

Birlasoft empowers manufacturers to build intelligent, connected, and sustainable enterprises. Through smart factory solutions, resilient supply chain capabilities, and exponential technologies such as AI, Physical AI, and IoT, supported by its bMACH™ framework, the Company enables operational excellence, product innovation, and seamless IT-OT convergence, helping clients create manufacturing ecosystems of the future. As the advent of Physical AI accelerates innovation across the manufacturing ecosystem, Birlasoft will continue to support this transformation by helping enterprises unlock greater agility, efficiency, and sustainable growth through intelligent, connected operations.

Energy & Utilities (E&U)

Birlasoft supports energy and utility companies in modernizing critical infrastructure and accelerating their digital transformation journeys. By combining AI/ML-driven intelligence, connected field operations and advanced analytics, the Company helps clients optimize performance across the energy value chain, from digital oilfields and renewable energy assets to smart utility networks.

IV. Employees:

20. Details as at the end of Financial Year 2025-26:

a. Employees and Workers (including differently abled)

Employees (including differently abled)

Sr. No.	Particulars	Total (A)	Male		Female		Others*	
			Number (B)	Percentage (B/A)	Number (C)	Percentage (C/A)	Number (D)	Percentage (D/A)
1.	Permanent Employees	10,266	7,444	73%	2,729	27%	93	1%
2.	Other than Permanent Employees	1,097	682	62%	154	14%	261	24%
3.	**Total Employees (1+2)**	**11,363**	**8,126**	**72%**	**2,883**	**25%**	**354**	**3%**

Notes:
1. *Others here mean those employees whose gender is undisclosed.
2. Due to rounding of figures, the percentage of total permanent employees may exceed 100%.

Workers (including differently abled)

Sr. No.	Particulars	Total (A)	Male		Female	
			Number (B)	Percentage (B/A)	Number (C)	Percentage (C/A)
4.	Permanent Workers	Not Applicable, the Company does not identify its workforce as workers.				
5.	Other than Permanent Workers					
6.	**Total Workers (4+5)**					

b. Differently abled Employees and Workers

Differently Abled Employees

Sr. No.	Particulars	Total (A)	Male		Female	
			Number (B)	Percentage (B/A)	Number (C)	Percentage (C/A)
1.	Permanent Employees	25	21	84%	4	16%
2.	Other than Permanent Employees	-	-	-	-	-
3.	**Total differently abled employees (1+2)**	**25**	**21**	**84%**	**4**	**16%**

Differently Abled Workers

Sr. No.	Particulars	Total (A)	Male		Female	
			Number (B)	Percentage (B/A)	Number (C)	Percentage (C/A)
4.	Permanent Workers	Not Applicable, the Company does not identify its workforce as workers.				
5.	Other than Permanent Workers					
6.	**Total differently abled workers (4+5)**					

21. Participation/Inclusion/Representation of Women

Particulars	Total (A)	Number and percentage of Females	
		Number (B)	Percentage (B/A)
Board of Directors	7	3	43%
Key Management Personnel	3	1	33%

22. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

	FY 2025-26				FY 2024-25				FY 2023-24			
	Male	Female	Others*	Total	Male	Female	Others*	Total	Male	Female	Others*	Total
Permanent Employees	14.9%	16.5%	2.2%	14.9%	15.3%	16.7%	0.3%	15.3%	13.8%	16.2%	2.1%	14.1%
Permanent Workers	Not Applicable, the Company does not identify its workforce as workers.											

*Others here mean those employees whose gender is undisclosed.

V. Holding, Subsidiary and Associate Companies (including joint ventures):

23. (a) Names of holding/subsidiary/associate companies/joint ventures

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ subsidiary/ associate/joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/ No)
1.	Birlasoft Inc.	Subsidiary	100%	Yes
2.	Birlasoft Sdn. Bhd.	Subsidiary	100%	Yes
3.	Birlasoft Solutions Limited	Subsidiary	100%	Yes
4.	Birlasoft Solutions France	Subsidiary	100%	Yes
5.	Birlasoft Solutions Inc.	Subsidiary	100%	Yes
6.	Birlasoft Computer Corporation	Subsidiary	100%	Yes
7.	Birlasoft Solutions ME FZE	Subsidiary	100%	Yes
8.	Birlasoft (UK) Limited	Subsidiary	100%	Yes
9.	Birlasoft Solutions GmbH	Subsidiary	100%	Yes
10.	Birlasoft Solutions Mexico, S.A. DE C.V.	Subsidiary	100%	Yes
11.	Birlasoft Solutions Ltda.	Subsidiary	100%	Yes
12.	Birlasoft Consulting Inc.	Subsidiary	100%	Yes
13.	Birlasoft Technologies Canada Corporation	Subsidiary	100%	Yes

Note: As of March 31, 2026, the Company has 13 subsidiaries, including step-down subsidiaries. The Company has two material subsidiaries, namely Birlasoft Solutions Inc. & Birlasoft Inc.

VI. CSR Details:

24.	(i)	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
	(ii)	Turnover (in ₹)	28,220.03 million
	(iii)	Net Worth (in ₹)	17,919.11 million

Note: Turnover and net worth are on standalone basis as per Indian Accounting Standards (Ind AS).

VII. Transparency and Disclosures Compliances:

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct

Stakeholder Group from whom complaint is received	Grievance Redressal Mechanism in place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	Current Financial Year 2025-26			Previous Financial Year 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes. Grievances are addressed at the community level through various process including dialogue with affected stakeholders from the community and NGO program managers. Engagement between the parties is carried out to enable prompt and amicable resolution, while safeguarding objectives and outcomes of the CSR project. Any complaint that remain unresolved at the community level are escalated to the corporate level for further resolution.	Nil	Nil	Complaints are addressed on spot	Nil	Nil	Complaints are addressed on spot
Shareholders	Yes. The Company has well-established mechanisms for addressing shareholders' grievances, including a dedicated email ID: secretarial@birlasoft.com, available for the redressal of such grievances. To ensure prompt resolution of concerns and to handle other requests related to share transfers, dividend matters, and share-related correspondence, details of the Company Secretary and Compliance Officer and the Registrar & Transfer Agent ("RTA") are provided on the Company's website at https://www.birlasoft.com/company/investors. In the event of any further dispute with the Company and/or the RTA arising from delays or defaults in processing shareholders' requests, members may raise grievances, complaints, or disputes in accordance with the process outlined on the Company's website at https://www.birlasoft.com/company/investors/policies-reports-filings#Shareholders-info.	6	Nil	All complaints were resolved satisfactorily	4	Nil	All complaints were resolved satisfactorily
Employees and workers	Yes. The Company has in place a Whistleblower Policy, POSH Policy, Grievance Redressal Policy, and Secured Workplace Policy to address workplace harassment and related concerns. These policies encourage employees and stakeholders to report any incidents of harassment they experience or become aware of and to formally raise complaints through the available mechanisms. Birlasoft is committed to promptly reviewing and addressing all concerns raised under these policies by employees or stakeholders. Employees who wish to report an issue may do so by emailing securedworkplace@birlasoft.com or the grievance mailbox at grievanceredressal@birlasoft.com.	10	Nil	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 Company's Policy. This year, Birlasoft has disclosed whistleblower complaints in addition to other complaints.	6	Nil	Complaints received & closed appropriately as per Company's Policy.
Customers	The customer complaints are technology specific and get resolved at the appropriate level through the defined resolution process, at the time of delivery of the Services/Software before contract closure.	4	1	1 complaint is pending to be resolved. Further, the 2 pending complaints from previous year were resolved satisfactorily.	9	2	Based on customer complaint RCA done & however 2 customer complaints action closure is pending.
Value Chain Partners	Yes. Birlasoft has regular connects with its value chain partners through both online and offline interactions. The Supplier Conduct Guidelines and Global Supplier Management Policy also outline processes through which suppliers may report any unethical activity anonymously to the Birlasoft team. The quarterly business review meeting with the suppliers also serve as an opportunity for suppliers to raise any concerns.	Nil	Nil	-	Nil	Nil	-
Implementation Partner (NGOs)	Yes. Any grievances arising from implementing partners (NGOs) are resolved through mediums such as regular connects, interactions, or in a need-based manner.	Nil	Nil	Complaints are addressed on spot	Nil	Nil	Complaints are addressed on spot

Note: The Policies are available on the website at - https://www.birlasoft.com/company/investors/policies-reports-filings.

26. Overview of the entity's material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format:

Sr. No.	Material issue Identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial Implications of the risk or opportunity (Indicate positive or negative implications)
1.	Data Privacy and Cyber Security	Risk	Risk: Increasing digitalization, hybrid working models, cloud adoption, and evolving global data protection regulations such as GDPR and CCPA have heightened exposure to cybersecurity threats, including ransomware, malware, data breaches and unauthorized access to sensitive information. Failure to adequately safeguard stakeholder data or comply with applicable regulations may impact business continuity, client trust and operational resilience.	Birlasoft has established a mature Information Security Management System (ISMS) supported by robust governance mechanisms, policies, and controls to manage cybersecurity and data privacy risks. The Company maintains certifications aligned with ISO/IEC 27001:2022 and ISO/IEC 27701:2019 and periodically validates compliance with the NIST cybersecurity framework through independent assessments. Key measures include Privacy Impact Assessments, Incident and Breach Management Procedures, Subject Access Request Management, secure PII Repositories, and project-level Business Continuity Plans (BCP) with periodic testing. The Company also maintains defined incident response and client communication protocols to ensure timely action during disruptions or security incidents.	Negative: Cybersecurity incidents, regulatory non-compliance, or data privacy breaches may result in financial penalties, legal liabilities, operational disruptions, remediation costs, and reputational damage, potentially impacting stakeholder trust and business continuity.
2.	Customer Engagement and Satisfaction	Risk & Opportunity	Opportunity: Birlasoft drives sustainable growth by leveraging its portfolio of multiservice accounts through client management, cross-selling and business transformation initiatives. This enables the Company to strengthen customer retention, expand annuity-based revenues, and build long-term partnerships founded on trust and value delivery. Risk: Birlasoft's concentration across selected industry verticals, geographies, customers, and service offerings may expose the Company to business volatility.	Birlasoft continuously strengthens its service capabilities and customer engagement processes through a structured Voice of Customer (VOC) implemented across projects and engagements. Customer feedback is periodically assessed and analyzed to identify improvement opportunities, enhance service delivery and strengthen customer experience. Based on customer ratings, projects undertake improvement plans, WOW initiatives, or Root Cause Analysis (RCA) to address concerns and improve performance. The Company also evaluates strategic partnerships to enhance technological capabilities and support long-term business growth, while continuous monitoring and customer engagement help mitigate risks related to service quality and customer satisfaction.	Positive: Improved customer satisfaction and long-term client relationships support revenue growth, business expansion and customer retention. Negative: Decline in customer satisfaction, service quality issues, or loss of customer trust may result in reduced business opportunities, lower revenue growth, reputational impact and loss of existing or potential clients.
3.	Talent Attraction, Retention and Development	Risk & Opportunity	Risk: Given the nature of Birlasoft's business, the Company must hire and retain talent that is well-equipped to handle evolving customer requirements. High turnover rates can lead to higher operational costs and loss of workforce productivity. Opportunity: By creating a working environment that integrates continuous learning and development, engagement opportunities and a focus on well-being, the Company can have a positive impact on talent acquisition and retention.	Birlasoft's Talent Supply Chain (TSC) team is dedicated to ensuring that all business requirements are met, while maintaining diversity and equity through talent management. Once employees are onboarded, the various functions of the Human Resources (HR) team ensure that employees are provided with: 1. Continuous learning and development opportunities 2. Adequate benefits as per local laws 3. Access to well-being platforms and initiatives 4. Feedback mechanisms and opportunities for open dialogue with management/leadership 5. Focus on integrating diversity, equity and inclusion in the workplace In addition, the HR team has several initiatives such as BCares and BEngaged through which employee development and wellness is fostered and maintained as a key priority throughout the year.	Negative: High turnover rates can lead to loss of business opportunities due to shortage of skilled workforce that are equipped to handle evolving customer demand. Positive: Focusing on talent management and development allows the Company to enhance productivity, resulting in improved financial performance. In addition, upskilling opportunities enable Birlasoft to create a pipeline of high-potential talent, aiding succession planning.
4.	Diversity, Equity and Inclusion (DEI)	Risk & Opportunity	Risk: Insufficient DEI practices can lead to loss of opportunity to work with stakeholders who provide unique perspectives. Moreover, lack of DEI initiatives and practices may discourage potential, highly skilled talent from joining the Company. Opportunity: A strong focus on integrating DEI allows Birlasoft to build a diverse workforce that understands varied customer needs across markets. Overall, an inclusive workplace environment also fosters innovation, creativity and increased collaboration amongst employees.	Birlasoft has a dedicated DEI team that is dedicated to building an inclusive working environment and empowering diverse talent. To supplement the Company's Global DEI Policy, a DEI Charter with defined focus areas ensures that these practices are integrated across hiring, upskilling, retention and employee experience. Progress against all key focus areas is tracked against targets set for each financial year. The Company has a DEI Council and DEI ambassadors who monitor this progress and develop strategies for further expansion of DEI initiatives across the organization.	Positive: Integrating DEI allows the Company to accelerate business growth by accessing wider markets, improving productivity amongst teams and building a strong employer brand. Negative: Absence of DEI practices can lead to loss of opportunities to hire skilled talent from diverse groups, which may impact potential business opportunities.
5.	Climate Change and Energy Management	Risk & Opportunity	Risk: Climate change presents both physical and transition risks, including extreme weather events, rising energy consumption, regulatory changes and evolving stakeholder expectations. These risks may disrupt operations, impact infrastructure, data centres and supply chains, increase operating costs, affect business continuity and workforce well-being. Opportunity: Investments in green infrastructure, energy efficiency and digital capabilities enhance Birlasoft's ability to meet evolving stakeholder expectations and sustainability commitments.	Birlasoft continues to strengthen its sustainability and climate resilience initiatives through the transition to green buildings, adoption of energy-efficient technologies, and increased focus on renewable energy sourcing. Key office facilities have been designed with energy-efficient systems, natural lighting, ventilation, and water conservation technologies to reduce environmental impact and improve resource efficiency. The Company has also implemented measures such as modular UPS systems, EV and CNG-based transportation, and smart commute solutions to optimize energy consumption and reduce emissions. In addition, Birlasoft is increasing its Renewable Energy (RE) share in the total energy mix by adopting the Power Purchase Agreement (PPA) model or sourcing power from solar parks and wind farms to reduce dependence on non-renewable energy sources.	Positive: Improved energy efficiency and sustainable infrastructure can reduce operational costs, enhance resource efficiency, and support long-term business growth and stakeholder confidence. Negative: Climate-related disruptions, evolving regulatory and compliance requirements, and rising energy costs may result in operational disruptions, increased expenditure, and potential impacts on business continuity and profitability.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies, and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Ethics and Integrity	Sustainable Business	Employee Well-being	Stakeholder Inclusiveness	Human Rights	Environment Sustainability	Public Advocacy	Social Development	Customer Well-being
Policy and Management Processes									
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes*	Yes*	Yes	Yes*	Yes*	Yes*	Yes	Yes*
c. Policies covered under each principle and web-link of the Policies, if available	1. Code of Business Ethics and Conduct (COBEC) Policy 2. Whistle Blower Policy 3. Conflict of Interest Policy 4. Anti-Bribery& Anti-Corruption Policy	1. Global Supplier Management Policy# 2. Environment Social Governance (ESG) Policy	1. Environment, Occupational Health and Safety (EOHS) Policy 2. Global Diversity Equity and Inclusion (DEI) Policy 3. Global Supplier Management Policy# 4. Grievance Redressal Policy# 5. POSH Policy 6. Equal Opportunity Employer Policy# 7. Maternity Benefits Policy#	1. Corporate Social Responsibility (CSR) Policy 2. ESG Policy	1.POSH Policy 2. Human Rights Policy 3. Equal Opportunity Employer Policy# 4. Whistle Blower Policy	1. EOHS Policy 2. Energy Management Policy# 3. Water Management Policy# 4. Waste Management Policy# 5. ESG Policy	COBEC Policy	CSR Policy	Policies on Intranet: 1. Cloud Security Policy# 2. Data Protection Policy# 3. Information Security Policy# 4. Privacy Policy# 5. Information Security Awareness and Training Policy#
2. Whether the entity has translated the policy into procedures? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 14001:2015 – Environment Management System ISO 45001:2018 – Occupational Health and Safety Management System ISO 27701:2019 – Privacy Information Management System ISO 27001:2022 – Information Security Management System ISO 9001:2015 – Quality Management System ISO 20000:2018 – Information Technology Service Management System								
5. Specific commitments, goals, and targets set by the entity with defined timelines, if any.	• Birlasoft is committed to achieving Net Zero emissions by 2040, with its net-zero commitment approved by the Science Based Targets initiative and its emissions reduction targets currently under validation. • Birlasoft has set a near-term target to reduce Scope 1 and Scope 2 GHG emissions by 42% by FY 2030 and Scope 3 GHG emissions by 25% by FY 2030. • Birlasoft has set a long-term target to reduce its overall emissions by 90%. • Increase Renewable Energy share to 30% of Total Electricity consumption by FY 2029-30. • Birlasoft plans to achieve 100% green energy usage at its Mumbai office.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Ethics and Integrity	Sustainable Business	Employee Well-being	Stakeholder Inclusiveness	Human Rights	Environment Sustainability	Public Advocacy	Social Development	Customer Well-being
	• Achieve Zero Liquid Discharge across all premises. • Achieve Zero Waste to Landfill (ZWL) at all owned premises by 2030, with improved waste intensity per Full Time Employees ("FTE"). • Ensure 100% annual E-waste recycling through authorized recyclers. • Ensure 100% employee coverage under holistic well-being initiatives, including the BCares Programme. • Ensure 100% of employees are sensitized and trained to overcome unconscious bias in the workplace. • Nurture long-term and high-potential employees, including promoting gender diversity to prepare them for elevated and senior management roles. • Achieve a Voice of Customer (VOC) score of ≥ 4 (on a scale of 1 to 5) and improve performance in over 90% of projects compared to the previous VOC score. • Ensure 100% of new suppliers align with the Birlasoft Supplier Code of Conduct and adopt sustainable ESG practices. • Ensure zero instances of bribery, corruption, conflicts of interest and anti-competitive practices during reporting period. • Strengthen data protection by ensuring all digital assets are managed with the highest standards of security and privacy. • Ensure zero incidents of data privacy breaches and cybersecurity incidents across the organization.								
6. Performance of the entity against the specific commitments, goals, and targets along with reasons in case the same are not met.	During FY 2025-26, Birlasoft made steady progress towards its Environmental, Social, and Governance (ESG) commitments through continuous innovation, technology driven solutions, social initiatives and strong ethical and compliance practices. The Company's focused efforts and proactive implementation of improvement measures identified through internal and external audits have strengthened its sustainability performance and operational resilience. As part of its environmental commitments, Birlasoft continues to expand its green infrastructure footprint, with its Mumbai, Hyderabad, and Chennai offices operating from green buildings designed to enhance energy efficiency, optimize natural lighting and ventilation, and improve water conservation, thereby reducing the Company's environmental footprint. On the social front, Birlasoft's BCares wellness programme continued to strengthen employee health, safety, and wellbeing by promoting a holistic approach across six key pillars, physical, mental, social, financial, workplace, and environmental wellness reinforcing the Company's commitment to building a sustainable and people centric workplace.								
Governance, leadership, and oversight									
7. Statement by the director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	The BRSR FY 2025-26 outlines Birlasoft's approach to responsible business conduct in alignment with the Securities and Exchange Board of India ("SEBI") BRSR framework and the NGRBC. The report reflects the Company's commitment to transparency, accountability, and long-term value creation by embedding ESG considerations into its business strategy, governance, operations and risk management framework. Birlasoft continues to strengthen its sustainability focus through environmental performance improvement, talent development, diversity and inclusion and responsible value chain practices. In response to the transition towards a low-carbon economy, the Company has initiated steps towards science-based targets and is developing a structured decarbonization roadmap as part of its long-term net-zero strategy. Birlasoft remains committed to ethical conduct, responsible innovation and sustainable growth. In addition to the BRSR, the Company will publish a separate Sustainability Report for FY 2025-26, providing detailed insights into its sustainability strategy, progress and performance.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies)	Name: Angan Guha Designation: CEO & Managing Director								
9. Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No). If "Yes", provide details	The Board of Directors holds the responsibility of overseeing ESG risks and opportunities at Birlasoft. To further strengthen this oversight, the Risk Management Committee (RMC) and the ESG Committee monitor ESG-related risks alongside business, geopolitical, and other operational risks under the Enterprise Risk Management (ERM) framework and other integration of sustainability considerations into the Company's business strategy and long-term vision. The RMC periodically reports its findings to the Board of Directors, who hold the ultimate accountability for reviewing ESG risks and opportunities of the organization.								

Notes:

*Most of the policies in respect of the aforesaid principles have been approved by the Board and some of the policies have been approved by the CEO & Managing Director. The remaining policies are internal policies, which have been approved by the concerned Department Heads. Most of the policies approved by the Board can be viewed on the website of the Company at https://www.birlasoft.com/company/investors/policies-reports-filings and the remaining policies are internal documents and are available on intranet for all employees.

#Indicates policies that are approved by the leadership team of Birlasoft.

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/ Any other Committee									Frequency (Annually/Half-Yearly/Quarterly/ Any Other-please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Policies and procedures are periodically reviewed by the Board/Board Committees/Functional Heads, as and when applicable.									Annually/Half-Yearly/Periodically								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company complies with all the applicable laws of land where we operate. Compliance with statutory requirements is reviewed by the Board/ Board Committees/Functional Heads of the Company on a periodic basis.																	

11. Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If "Yes", provide name of the agency.

P1	P2	P3	P4	P5	P6	P7	P8	P9
Yes	Yes	Yes	No	Yes	Yes	No	No	Yes

Note: TUV Nord conducted audits for the following management systems:

1. ISO 9001:2015 – Quality Management System (Principle 2 and Principle 9)
2. ISO 14001:2015 – Environmental Management System (Principle 6)
3. ISO 45001:2018 – Occupational Health and Safety Management System (Principle 3 and Principle 5)
4. ISO 20000:2018 – Information Technology Service Management System (Principle 2 and Principle 9)

BSI conducted audits for the following management systems:

1. ISO 27701:2019 – Privacy Information Management System (Principle 1 and Principle 9)
2. ISO 27001:2022 – Information Security Management System (Principle 1 and Principle 9)

12. If Answer to Question (1) above is "No", i.e. not all Principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year 2025-26:

Segment	Total number of training and awareness programs held	Topics/Principles covered under training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors (BoD)	6	During the reporting year, several Board meetings were conducted on topics such as Company's business growth strategy and long-term trajectory, expansion initiatives, 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.	100%
Key Managerial Personnel (KMP)	10	Training and capacity-building sessions were conducted across key areas including the evolving ESG landscape, disclosure and regulatory requirements, renewable energy implementation and internal control frameworks. In addition, trainings were carried out on topics such as ESG, information security awareness, Prevention of Sexual Harassment (POSH), business ethics, anti-bribery and anti-corruption, ERM and prohibition of insider trading.	100%
Employees other than BoD and KMPs	3,929	Trainings include EOHS, Mindfulness and Well-being, Session on ESG Essentials: Building a Sustainable Future with AI, ESG Essentials for Sustainable Business Generative AI for Leaders, Information Security Training, Cybersecurity, Data Privacy and Protection Standards, Code of Business Ethics & Conduct, Success with Integrity: Business Ethics Foundation, What is Corruption: Anti-Corruption and Compliance, Stakeholder Management, POSH trainings and so on. We also undertake technical and skill development training in areas such as Generative AI, GitHub, AWS, Agile, Oracle Cloud, Azure DevOps, Python, SQL, Power BI, Deep Learning and many more.	95%
Workers	Not Applicable, the Company does not identify its workforce as workers.		

2. Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by Directors/KMPs) with regulators/law enforcement agencies/judicial institutions in the financial year, in the following format:

(Note: the entity shall make disclosures based on materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the entity's website)

Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	Principle 3	Federal Agency for Occupational Risks, Belgium (FEDRIS)	12,41,458.67	Penalty levied in connection with mandatory occupational accident insurance requirements.	No
Settlement	Nil				
Compounding Fee					

Non-Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Not Applicable			
Punishment				

Notes:

1. During the reporting period, Birlasoft incurred a one-time regulatory penalty of €11,797.91 from Federal Agency for Occupational Risks, Belgium (FEDRIS) due to delayed compliance with mandatory occupational accident insurance requirements. The matter was rectified with no continuing impact and strengthened monitoring controls have been implemented.
2. Exchange rate used 1 EUR = 105.227 INR, as per RBI Reference Rate archive for date of penalty received January 12, 2026 : https://www.rbi.org.in/scripts/referenceratearchive.aspx

3. Of the instances disclosed in Question 2, above detail of the Appeal/Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
	Not Applicable

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide web-link to the policy.

Yes, Birlasoft has an Anti-Bribery and Anti-Corruption policy in place, which highlights the zero-tolerance approach to corruption and bribery. The policy is available to all stakeholders on the Investors page of our website: https://www.birlasoft.com/sites/default/files/resources/downloads/investors/anti-bribery-anti-corruption-2023-24.pdf

Birlasoft is committed to conducting all business dealings with fairness and building relationships with our stakeholders on the principles of transparency and accountability. We ensure that adequate trainings, compliance checks and risk management measures are in place to counter corruption and bribery across our operations and in the value chain.

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/corruption:

	Current Financial Year 2025-26	Previous Financial Year 2024-25
Directors	Nil	Nil
Key Managerial Personnel (KMPs)		
Employees		
Workers	N.A.	

6. Details of complaints with regard to conflict of interest:

	Current Financial Year 2025-26		Previous Financial Year 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	-	Nil	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	-	Nil	-

7. Provide details of any corrective action taken or underway on issues related to fines/penalties/action taken by regulators/ law enforcement agencies/judicial institutions, on cases of corruption and conflicts of interest.

During the FY 2025-26 there were no instances of corruption, bribery, or conflict of interest, therefore, no corrective action was required.

8. Number of days of accounts payables (Accounts payable*365)/Cost of goods/services procured) in the following format:

	Current Financial Year 2025-26	Previous Financial Year 2024-25
Number of days of accounts payables	77	71

Note: Number of days of accounts payables is reported on consolidated basis for FY 2025–26, whereas the data for FY 2024–25 was reported on a standalone basis.

9. Open-ness of Business:

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	Current Financial Year 2025-26	Previous Financial Year 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of the total purchases	Not Applicable, Birlasoft does not engage in export or imports via trading houses	
	b. Number of trading houses where purchases are made from		
	c. Purchases from top 10 trading houses as % of total purchases from trading houses		
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	Not Applicable, Birlasoft is in service sector industry	
	b. Number of dealers/distributors to whom sales are made		
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors		

Parameter	Metrics	Current Financial Year 2025-26	Previous Financial Year 2024-25
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	-	1%
	b. Sales (Sales to related parties/Total Sales)	0.08%	87%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	-	70%
	d. Investments (Investments in related parties/Total Investments made)	-	28%

Note: There is a significant variation in the share of RPTs due to change in reporting boundary to a consolidated basis for FY 2025 - 26, whereas the data for FY 2024 - 25 was reported on a standalone basis.

Leadership Indicators

1. **Awareness programmes conducted for the value chain partners on any of the principles during the financial year 2025-26:**

Total number of awareness programmes held	Topics/Principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
61	The awareness session focused on enhancing suppliers' understanding of ESG within the supply chain ecosystem, including Birlasoft's expectations from supply chain partners on ESG performance and an overview of the 17 UN Sustainable Development Goals (SDGs). The session also covered 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, along with guidance on sustainability reporting practices and evolving compliance expectations.	27%

2. **Does the entity have processes in place to avoid/manage conflict of interests involving members of the Board? (Yes/No). If "Yes", provide details of the same.**

Yes, Birlasoft obtains periodic and continuous disclosures from its Directors with respect to their interests in other entities, in accordance with the provisions of applicable laws and the Company's policies. A comprehensive Conflict-of-Interest Policy is internally maintained to uphold Birlasoft's commitment to ethical conduct and transparent decision making, and to establish clear guidelines for identifying, disclosing, and appropriately managing situations in which personal interests may conflict, or appear to conflict with the interests of the organization.

Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe.

Essential Indicators

1. **Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve environmental and social impacts of product and processes to total R&D and capex investments made by the entity respectively.**

	Current Financial Year 2025-26	Previous Financial Year 2024-25	Details of improvements in environmental and social impacts
R&D	54%	54%	Birlasoft undertook various digitalization initiatives and automations that resulted in positive environmental impacts including reduction in waste generated, lower CO_2 emissions and improved energy efficiency. Some of the key efforts include the following: 1. New facility at Chennai with upgraded wireless, AV infrastructure for better collaboration. 2. Consolidated print server infrastructure across India by reducing servers from 7 to 2, simplifying operations and optimizing infrastructure utilization. 3. Consolidated enterprise backups into a single VEEAM solution. 4. Decommissioned server infrastructure across remote sites. 5. Implemented cloud-based international telephony using Webex Calling. 6. Deployed a standardized Unified Communications (UC) solution at the Coimbatore office. 7. Migrated the remote-assist platform from Rescue to Zoho Assist, enhancing governance and technician capabilities. 8. Electronic Offer Letter & Work Order Distribution. 9. AI-enabled Resume Screening & Bot-based Interview Automation.
Capex	52%	39%	

Note: The data for FY 2024-25 has been restated due to change in methodology for calculating the total R&D and Capex for the entity.

2. a. **Does the entity have procedures in place for sustainable sourcing? (Yes/No).**

   b. **If "Yes", what percentage of inputs were sourced sustainably?**

Yes, sustainable sourcing and building a responsible value chain is a key priority for Birlasoft. Our commitment to conducting business in accordance with the highest standards of transparency and accountability is strengthened by our Supplier Code of Conduct. This Code lays out guidelines for business partners with respect to principles of environmental responsibility, social accountability and ethical conduct, including the following:

- Human Rights, Employment Laws and Non-Discrimination
- Supplier Diversity
- Compliance with Environmental Laws and Permits and Product Safety
- Health and Safety
- Intellectual Property and Confidential Information
- Cyber Security, Confidential Information and Data Privacy
- Laws Relating to Government and Regulatory Agencies and Dealings with public officials, Competition Laws, anti-boycott, Export Control and Anti-Corruption Laws and Conflicts of Interest

We conduct a due diligence of our business partners during the onboarding stage, which includes compliance with applicable labour laws and management system certifications such as ISO 45001. The onboarded suppliers also digitally acknowledge Birlasoft's Supplier Conduct guidelines, wherein they agree to align with the guidelines provided. Through these efforts, 100% of our suppliers abide by our Supplier Code of Conduct. The Company also conducts periodic training sessions for our business partners on key ESG principles, data requirements as per applicable regulations and any updates to Birlasoft's sustainable sourcing strategy.

The supplier management team and ESG team work closely to resolve any bottlenecks in supplier onboarding, engagement and assessment processes. These consistent efforts have resulted in 100% of inputs being sourced sustainably at Birlasoft.

3. Describe the processes in place to safely reclaim your products for reusing, recycling, and disposing at the end of life for: (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) Other waste.

Birlasoft is an IT services Company, and the nature of its business does not involve manufacturing products that can be reclaimed at the end of their life cycle; therefore, this question is not applicable. The Company remains committed to responsible waste management and the principles of circularity. All waste generated from business operations is disposed through authorized vendors for recycling, reuse, or safe disposal in accordance with the applicable State Pollution Control Board (SPCB) guidelines and standards.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No).

- **If yes, whether the waste collection plan is in line with the EPR plan submitted to Pollution Control Boards?**
- **If not, provide steps taken to address the same.**

EPR is not applicable to Birlasoft's operations, as the Company operates as an IT software services provider and is not involved in manufacturing or packaging activities.

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective/Assessment (LCA) for any of its products (for manufacturing industries) or for its services (for service industry)? If yes, provide details in the following format:

NIC Code	Name of Product/ Service	% of Total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide web-link.
As an IT services company, Birlasoft does not engage in manufacturing of physical products, and hence Life Cycle Assessment (LCA) is not considered materially applicable to its core service offerings. Accordingly, the Company has not conducted LCA during the reporting period. However, the Company remains committed to minimizing environmental impact through responsible operational practices, including energy efficiency, sustainable procurement, and waste management through authorized vendors.					

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products/services, as identified in the Life Cycle Perspective/Assessments (LCA) or through any other means, briefly describe the same along with action-taken to mitigate the same.

Name of Product/Service	Description of the risk/concern	Action Taken
Not Applicable to Birlasoft Limited, as it is an IT company.		

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	Recycled or re-used input material to total material	
	Current Financial Year 2025-26	Previous Financial Year 2024-25
Not applicable, as the Company's business involves providing IT services and it does not engage in the manufacturing of goods.		

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Not applicable, as the Company's business involves providing IT services to the clients and it does not engage in the manufacturing of goods.					
E-Waste						
Hazardous Waste						
Other Waste						

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category

Indicate Product Category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not Applicable to Birlasoft Limited, as it is an IT company. The Company does not manufacture products nor packaging materials.	

Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.

Essential Indicators

1. a. Details of measures for the well-being of employees:

Category	Total (A)	% of employees covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	7,444	7,444	100%	7,444	100%	-	-	7,444	100%	6,728	90%
Female	2,729	2,729	100%	2,729	100%	2,729	100%	-	-	2,624	96%
Others*	93	93	100%	93	100%	-	-	-	-	-	-
Total	**10,266**	**10,266**	**100%**	**10,266**	**100%**	**2,729**	**27%**	**7,444**	**73%**	**9,352**	**91%**
Other than Permanent Employees#											
Male	682	682	100%	-	-	-	-	-	-	-	-
Female	154	154	100%	-	-	154	100%	-	-	-	-
Others*	261	261	100%	-	-	-	-	-	-	-	-
Total	**1,097**	**1,097**	**100%**	**-**	**-**	**154**	**14%**	**-**	**-**	**-**	**-**

Notes:

1. *Others here mean those employees whose gender is undisclosed.
2. #The benefits are provided by third-party, hence, the details are not available.
3. Day care facilities are applicable for FTEs in India.

1. b. Details of measures for the well-being of Workers:

Category	Total (A)	% of employees covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	Not Applicable, the Company does not identify its workforce as workers.										
Female											
Total											
Other than Permanent Workers											
Male	Not Applicable, the Company does not identify its workforce as workers.										
Female											
Total											

1. c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:

	Current Financial Year 2025-26	Previous Financial Year 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	1%	3%

Notes:

1. There is a decline in cost incurred on well-being measures due to change in reporting boundary to consolidated basis for FY 2025-26. Previous year's calculation was based on standalone revenue.
2. There is a decline in employee headcount for FY 2025-26 which has led to a decrease in well-being expenditures such as employee benefits.

2. Details of retirement benefits, for Current FY 2025-26 and Previous FY 2024-25

Benefits	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	No. of employees covered as % of total employees	No. of workers covered as % of total workers	Deducted and deposited with the authority (Yes/No/N.A.)	No. of employees covered as % of total employees	No. of workers covered as % of total workers	Deducted and deposited with the authority (Yes/No/N.A.)
PF	100%	Not Applicable	Yes	100%	Not Applicable	Yes
Gratuity	100%		N.A.	100%		N.A.
ESI	100%*		Yes	100%*		Yes

Notes:

1. This data is pertaining to employees present at India locations only.
2. *ESI coverage is reported for eligible employees

3. Accessibility of Workplaces:

Are the premises/offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

If "Not", then whether any steps are being taken by the entity in this regard.

Yes, Birlasoft offices are designed to be accessible to differently abled employees, in compliance with the requirements of the Rights of Persons with Disabilities Act, 2016. The workplace infrastructure emphasizes inclusivity and ease of access, with features such as designated wheelchair parking, height-adjustable workstations, and entry ramps to ensure equal access for all employees.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, please provide the web-link of the policy.

Birlasoft is committed to being an equal opportunity employer and is committed to fair and equitable remuneration practices, ensuring that all qualified candidates are considered for employment based on merit, without discrimination on the grounds of race, color, religion, gender, sexual orientation, gender identity or expression, age, nationality, disability, genetic information, veteran status, or any other legally protected characteristic. Relevant training is provided to HR professionals who are a part of the hiring process, to ensure no bias in the process of selecting and onboarding candidates.

This Equal Opportunity Employer (EOE) Policy is applied consistently across the entire employee lifecycle, from hiring and onboarding through to career progression and eventual separation or retirement.

The EOE Policy is available at: https://www.birlasoft.com/sites/default/files/resources/downloads/investors/equal-opportunity-policy.pdf

5. Return to work and Retention rates of permanent employees and workers that took parental leave for FY 2025-26.

Gender	Permanent Employees		Permanent Workers	
	Return to Work Rate	Retention Rate	Return to Work Rate	Retention Rate
Male	100%	75%	Not Applicable, the Company does not identify its workforce as workers.	
Female	100%	74%		
Total	**100%**	**75%**		

Note: The above rates are calculated for full-time employees based in India locations, who are eligible for parental leave.

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and workers? If yes, give details of the mechanism in brief:

Permanent Workers	Not Applicable, the Company does not identify its workforce as workers.
Other than Permanent Workers	
Permanent Employees	Yes, Birlasoft has established processes to receive, review, and resolve different types of grievances raised by both permanent and other than permanent employees. 1. The Whistle Blower Policy establishes a formal framework for reporting concerns or grievances related to breaches of the Code of Conduct, ethical standards, integrity issues, or unethical and unfair business practices. 2. The POSH Policy outlines the process and procedures for reporting, examining, and resolving complaints related to sexual harassment in the workplace. 3. The Grievance Redressal Policy provides clarity on how employees can raise grievances related to their concerns on the internal grievance portal. The grievances submitted are handled by assigned process owners or designated teams, who are responsible for ensuring timely and appropriate resolution and for keeping the aggrieved individual informed of the progress and outcome. 4. We also provide an online incident management system through ServiceNow that enables employees to report general incidents, raise service requests, or log routine grievances related to areas such as compensation, reimbursements, systems and software, facilities, infrastructure and transportation. These requests are tracked and addressed by the relevant teams, with updates and resolutions communicated to the concerned employee. The system includes an inbuilt escalation process for issues not resolved within the stipulated timelines, along with a feedback mechanism to capture employee input.
Other than Permanent Employees	

7. Membership of employees and worker in association(s) or Unions recognized by the listed entity:

Category	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of Association(s) or Unions (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of Association(s) or Unions (D)	% (D/C)
Total Permanent Employees	The Company recognizes and respects employees' rights to freedom of association and collective bargaining in line with applicable laws and regulations. However, there are currently no employee associations or unions recognized by the Company, as there has been no formal demand or interest expressed by employees for formation of such bodies. The Company fosters an open and inclusive work environment and provides multiple internal channels for employee engagement, feedback, and grievance redressal.					
- Male						
- Female						
Total Permanent Workers						
- Male						
- Female						

8. (a) Details of training given to employees and workers on "Health and Safety Measures"

Category	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	Total (A)	Number (B)	% (B/A)	Total (C)	Number (D)	% (D/C)
Employees						
Male	7,444	7,444	100%	8,112	-	-
Female	2,729	2,729	100%	2,710	-	-
Others*	93	93	100%	60	-	-
Total	**10,266**	**10,266**	**100%**	**10,882**	**6,045**	**56%**
Workers						
Male	Not Applicable, the Company does not identify its workforce as workers.					
Female						
Total						

Notes:

1. *Others here mean those employees whose gender is undisclosed.
2. The data for FY 2025-26 includes coverage of all permanent employees under health and safety measures related training, awareness programs and mock drills carried out at Birlasoft.
3. Gender-wise break-up is not available for FY 2024-25 data.

(b) Details of training given to employees and workers on "Skill Upgradation"

Category	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	Total (A)	Number (B)	% (B/A)	Total (C)	Number (D)	% (D/C)
Employees						
Male	7,444	7,059	95%	8,112	7,490	92%
Female	2,729	2,578	94%	2,710	2,523	93%
Others*	93	79	85%	60	48	80%
Total	**10,266**	**9,716**	**95%**	**10,882**	**10,061**	**92%**
Workers						
Male	Not Applicable, the Company does not identify its workforce as workers					
Female						
Total						

Notes:

1. *Others here mean those employees whose gender is undisclosed.
2. The skill training data pertains to permanent employees, includes capacity building on technical, soft skill and behavior training aspects.

9. Details of Performance and Career Development reviews of employees and workers:

Category	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	Total (A)	Number (B)	% (B/A)	Total (C)	Number (D)	% (D/C)
Employees						
Male	7,444	7,329	98%	8,112	7,603	94%
Female	2,729	2,652	97%	2,710	2,554	94%
Others*	93	62	67%	60	36	60%
Total	**10,266**	**10,043**	**98%**	**10,882**	**10,193**	**94%**
Workers						
Male	Not Applicable, the Company does not identify its workforce as workers.					
Female						
Total						

Notes:

1. *Others here mean those employees whose gender is undisclosed.
2. Performance review and career development feedback is undertaken for both permanent and other than permanent employees of Birlasoft through a formal and informal communication channel and feedback mechanism.

10. Health and Safety Management System:

a.	**Whether an occupational health and safety management system has been implemented by the entity? (Yes/No)** **If "Yes", then coverage of the system.**	Yes, our Pune and Noida locations are certified as ISO 14001:2015 (Environmental Management System) and ISO 45001:2018 (Occupational Health and Safety Management System). Occupational health and safety practices are implemented across all Birlasoft locations, including both owned and leased facilities.
b.	**What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis of the entity?**	Birlasoft undertakes risk assessments in accordance with ISO 45001 standards and has a Hazard Identification and Risk Assessment (HIRA) framework in place to identify routine and non-routine risks and hazards.
c.	**Whether you have processes for workers to report work-related hazards and to remove themselves from such risks? (Yes/No)**	Yes, employees can report such issues through email feedback or the online service tool (ServiceNow). In addition, for the Pune location, a dedicated email ID: workplacesafety@birlasoft.com is available for reporting work-related hazards, addressing grievances, and enabling employees to remove themselves from situations involving risk or hazard.
d.	**Do the employees/workers of the entity have access to non-occupational medical and healthcare services? (Yes/No)**	Yes, all employees have medical insurance which has tie ups with various hospitals in different localities.

11. Details of safety related incidents, in the following format:

Safety Incidents/Number	Category*	Current Financial Year 2025-26	Previous Financial Year 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	N.A.	N.A.
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	N.A.	N.A.
Number of fatalities	Employees	Nil	Nil
	Workers	N.A.	N.A.
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	N.A.	N.A.

*Including in the contract workforce

12. Describe the measures taken by the entity to ensure a safe and healthy workplace.

Birlasoft has an EOHS Policy aligned with ISO 14001:2015 and ISO 45001:2018 standards and is committed to providing a safe and healthy workplace for its associates, business partners and other stakeholders impacted by its operations. The Company aims to achieve a zero-accident workplace while promoting the physical and emotional well-being of all stakeholders through training, counselling, preventive measures and risk-control programmes. Key initiatives undertaken by Birlasoft to ensure a safe and healthy workplace include:

1. **Focused health awareness sessions:** Holistic sessions on ergonomics, joint pain, heart health, hepatitis, cervical cancer, diabetes, and sleep apnea are conducted to raise awareness on prevention and management of these conditions. These sessions are organized in collaboration with leading hospitals and senior medical professionals who address employee queries.
2. **Mental well-being and counselling sessions:** To strengthen employee emotional well-being, Birlasoft conducts mental health awareness campaigns, workshops such as Barefoot Counselling to equip leaders and managers to support team members in distress and regular face-to-face counselling sessions. Employees have responded positively, valuing the access to trusted and empathetic guidance.

13. Number of Complaints on the following made by employees and workers:

Category	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	Filed during the year	Pending Resolution at the end of year	Remarks	Filed during the year	Pending Resolution at the end of year	Remarks
Working Conditions	Nil	Nil	-	Nil	Nil	-
Health & Safety	Nil	Nil	-	Nil	Nil	-

14. Assessments for the Year (2025-26):

	% of plants and offices that were assessed (by entity or statutory authorities or third party)
Health and Safety Practices	100%
Working Conditions	100%

Note: Birlasoft maintains safe and healthy working conditions across all owned and leased offices through established OHS practices. The Pune and Noida locations are ISO 45001 certified by TUV India Private Limited, and the Company has also been recognized as a Great Place to Work.

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risk/concerns arising from assessment of health and safety practices and working conditions.

No incidents were reported or observed during FY 2025-26. The Company has identified workplace related risks through its Hazard Identification and Risk Assessment (HIRA) process and has implemented necessary measures and operational controls to mitigate and reduce such risks.

Leadership Indicators

1. Does the entity extends any life insurance or any compensatory package in the event of death of (A) Employees; (B) Workers (Yes/No).

(A) Birlasoft provides Group Term Life (GTL) and Group Personnel Accident (GPA) Insurance compensatory package in case of death of an employee. Apart from this, Birlasoft has an internal benevolent fund 'IKSHANA', that provides additional death coverage for its employees, which has been increased to INR 20 lakhs in FY 2025-26. In addition, the benevolent fund provides support or assistance in form of education assistance, differential cost treatment of hospitalization before death, and support for major life-threatening medical exclusions from health insurance scheme for its employees, so that medical expenses for critical ailments beyond insured amount is covered.

(B) N.A. as the Company does not identify workers as a part of its workforce.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

At Birlasoft, we have engaged external compliance partner, who audits and verifies all our manpower vendors, for their statutory and labour law compliances, including PF, ESIC, minimum wages etc. The compliance partner prepares a dashboard based on the audit of each process, highlighting the level of compliance against each applicable statutory act and law as well as the appropriate remedial, corrective or punitive action taken by the respective function(s), based on the audit findings. Non-compliances attract various actions such as penalty, warning or even termination of contracts of value chain partners.

3. Provide the number of employees/workers having suffered high consequence work-related injury/ill-health/fatalities (as reported in Q 11 of Essential Indicators above), who have been/are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total Number of affected employees/ workers		No. of employees/workers that are rehabilitated or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	Nil			
Workers				

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/No)

At present, Birlasoft does not have a formal transition support program for retiring employees, as the organization has a relatively young workforce and the number of retirements does not exceed 5 employees annually. In certain cases, and depending on business requirements and individual expertise, the Company may engage retiring employees on a contractual basis to continue leveraging their skills post-retirement.

For employees whose services are terminated, the Company does not offer transition or separation assistance. Such terminations generally arise from disciplinary matters or breaches of the employment agreement.

5. Details on assessment of value chain partners (FY 2025-26):

	% of value chain partners (by value of business done with such partners) **that were assessed**
Health and Safety Practices	100%
Working Conditions	100%

Note: Birlasoft undertakes health and safety training and assessment of its on-site third-party partners or vendors deployed at their premises as per the health and safety management system.

6. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from assessments of health and safety practices and working conditions of value chain partners.

No significant risk nor concern was identified; all its third-party vendors deployed at premises adhere to Birlasoft's health and safety norms as per ISO 45001 requirements.

Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders.

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

At Birlasoft, proactive stakeholder engagement, collaboration, transparent communication, and continuous relationship building delivers long-term value and is closely aligned with our business strategy. Through various communication channels and engagement forums, we engage with both primary and secondary stakeholder groups:

1. Primary stakeholders include those with a direct interest in its operations, such as customers, employees, suppliers, vendors and local communities.
2. Secondary stakeholders consist of groups with indirect interests or influence, including non-governmental organizations, government bodies, the media and shareholders/investors.

During its stakeholder engagement and materiality assessment exercise, Birlasoft has identified and prioritized stakeholders who are most significantly affected by its activities, as well as those whose actions can influence the Company's ability to achieve its strategic objectives. Based on this prioritization, Birlasoft developed tailored engagement strategies to understand stakeholder expectations and concerns, thereby ensuring effective, meaningful and outcome-driven stakeholder engagement.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable or Marginalized Group (Yes/No)	Channels of Communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors	No	Annual General Meeting, Annual Report, Investor Presentation, Quarterly Earnings Calls, Press Release, Mails, Website and Direct Communication.	Quarterly/ Annually/ Event-based	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.
Shareholder(s)	No			
Employees	No	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	The objective of employee engagement is 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.
Customers (Customer PM, DM, AM)	No	Weekly Status Report (WSR), Direct communication, and Mails.	Weekly, Monthly & Quarterly	Mentioning the current progress, performance & update as agreed in Kickoff meeting highlighting the Risk, Issues and Support required.

Stakeholder Group	Whether identified as Vulnerable or Marginalized Group (Yes/No)	Channels of Communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customer Leads/Manager, Sub-Vertical Head /Vertical Head, AM, HBU SPOC, DM, PM	No	Monthly Business Review (MBR)	Monthly	Current program status and customer feedback including satisfaction level.
Engagement Manger/CIO/ Vendor Manager, VBU Head, HBU Head, Cross Functional team, Sales Head, DM/ Sub-Vertical Head	No	Quarterly Business Review (QBR)	Quarterly	Engagement Level Status, feedback, and satisfaction level.
Vendors and Suppliers	No	Mails, Online and In-person meetings, Review meetings, and engagement in Surveys.	Weekly, Monthly, and Quarterly	Regular supplier engagements are aimed at enhancing 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.
Implementing Agency (NGO)	No	Mails, online and in-person meetings.	Continuous	Project oversight and governance, milestones accomplished, challenges encountered during implementation, and the corrective actions undertaken to resolve them.
Communities	Yes	Online and in-person interactions including emails, phone calls, collaterals, printed materials, workshops, door-to-door outreach, and announcements.	Continuous	Change management, behavioral change initiatives, impact assessments, grievance redressal, mentoring, capacity building and governance-related discussions.

Leadership Indicators

1. **Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.**

   At Birlasoft, we ensure that any feedback or concerns pertaining to ESG issues are reviewed by departmental heads and senior management personnel within the Company, who serve on a cross-functional ESG Taskforce for Birlasoft. The ESG Committee oversees the functioning of this ESG Taskforce and is jointly responsible for reviewing the ESG-related concerns raised, along with the Risk Management Committee (RMC). The RMC further reports its findings to the Board of Directors on a periodic basis.

   In addition, Birlasoft regularly undertakes stakeholder engagement activities to identify key material ESG issues for both internal and external stakeholders. The results of this exercise are presented to the Board for their review and input on the prioritization of ESG initiatives and developing strategies for Birlasoft.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topic? (Yes/No)**

   If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

   Yes, Birlasoft undertakes stakeholder engagement activities to gather insight on management of key ESG issues that are most relevant for the Company. The Company carries out a periodic materiality assessment exercise, where numerous stakeholder groups such as employees, suppliers, investors and community partners provide their insights. To supplement this, various departments carry out continuous engagement with stakeholders throughout the year and incorporate their feedback in Company's ESG activities and initiatives. This continuous engagement supports transparent disclosure, strengthens stakeholder relationships, and enhances Birlasoft's performance across various ESG rating platforms.

3. **Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.**

   Birlasoft is guided by the Mission Statement of **"Making societies more productive by helping our customers run their business".** Our positive contribution towards society not only includes delivering excellence to our customers but also our responsibility towards the communities we serve. The Company actively encourages employee participation in community service through our Corporate Social Responsibility (CSR) initiatives, aligned to its thematic focus areas and the United Nations Sustainable Development Goals (UN SDGs).

   Our CSR team conducts a thorough assessment to understand the needs, expectations, and priorities of target beneficiaries from our local communities. Recognizing that collaborative efforts enhance scale, impact, and sustainability, the Company partners with government bodies, local authorities, sector experts, industry partners, and federations to deliver community-driven socio-development initiatives with measurable qualitative and quantitative outcomes. Community members have access to various channels of communication such as emails, phone calls, and in-person meets, where they can raise their concerns and voice any feedback.

Principle 5: Businesses should respect and promote human rights.

Essential Indicators

1. **Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:**

Category	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	10,266	10,069	98%	10,882	10,603	97%
Other than permanent	1,097	635	58%	1,048	520	50%
Total Employees	**11,363**	**10,704**	**94%**	**11,930**	**11,123**	**93%**
Workers						
Permanent	Not Applicable, the Company does not identify its workforce as workers.					
Other than permanent						
Total Workers						

2. **Details of minimum wages paid to employees and workers, in the following format:**

Category	Current Financial Year 2025-26					Previous Financial Year 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	10,266	-	-	10,266	100%	10,882	-	-	10,882	100%
- Male	7,444	-	-	7,444	100%	8,112	-	-	8,112	100%
- Female	2,729	-	-	2,729	100%	2,710	-	-	2,710	100%
- Others	93	-	-	93	100%	60	-	-	60	100%
Other than Permanent	1,097	-	-	1,097	100%	1,048	-	-	1,048	100%
- Male	682	-	-	682	100%	611	-	-	611	100%
- Female	154	-	-	154	100%	136	-	-	136	100%
- Others	261	-	-	261	100%	301	-	-	301	100%
Workers										
Permanent	Not Applicable, the Company does not identify its workforce as workers.									
- Male										
- Female										
Other than Permanent										
- Male										
- Female										

3. **Details of remuneration/salary/wages, in the following format for FY 2025-26:**

a. **Median remuneration/wages:**

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (₹ in million)	Number	Median remuneration/ salary/ wages of respective category (₹ in million)
Board of Directors (BoD)				
- Executive Directors	1	154.51	-	-
- Non-Executive Directors	3	N.A.	3	N.A.
Key Managerial Personnel (KMP)	2	45.67	1	7.08
Employees other than BoD and KMP	7,442	2.06	2,728	1.43
Workers	Not Applicable, the Company does not identify its workforce as workers.			

Notes:

1. To provide a fair interpretation of the median, the annual Cost to Company (CTC) has been considered and not actual payout during the year, which could vary on account of several reasons, for instance, perquisite value on account of ESOPs allotment.
2. Non-Executive Directors received no remuneration, except sitting fee for attending Board/Committee meetings and an annual commission. Hence these details are not applicable.
3. For Employees other than BoD and KMP, only full permanent employees have been considered for the median remuneration calculation.

b. **Gross wages paid to females as % of total wages paid by the entity, in the following format:**

	Current Financial Year 2025-26	Previous Financial Year 2024-25
Gross wages paid to females as % of total wages	17.47%	21.27%

Note: There is a decline in percentage due to change in reporting boundary to consolidated basis for FY 2025-26.

4. **Do you have a focal point (Individual/Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)**

Yes. Birlasoft has a well-established internal committee known as the Secure Workplace Council to handle concerns or complaints related to workplace harassment or human rights violation. The Council has a minimum of three members, and the Head of the Committee is a senior employee, well trained to handle such grievances. During the course of an inquiry, the Committee may seek guidance or support from external organizations or legal professionals engaged in workplace safety and security, whenever required by law or considered necessary for effective investigation and counsel. These external experts are drawn from organizations dedicated to social safety, empowerment, and welfare initiatives, with a particular focus on supporting women and persons with disabilities.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

At Birlasoft, employees may raise concerns or red flags related to violation of human rights with their supervisor, Function Head or HR Business Partner at any time. The contact details of members of the Secure Workplace Council, established by the Company deals with such violations, are available on Company's intranet portal and at the notice boards. Employees have multiple ways in which they can report human rights violations to the Council:

1. Employees or any individuals impacted by human rights violations may submit their complaints directly to the Council by emailing securedworkplace@birlasoft.com. Complaints regarding incidents of harassment, threats, violations, or grievances should be reported as soon as possible and no later than 90 days from the date of occurrence, either through the HR Business Partner or by contacting the Council directly.
2. Complaints may also be submitted in writing, duly signed and dated, and addressed to the Head of the Secure Workplace Council at Birlasoft's Corporate Office.

In situations where the affected employee is unable to file a complaint due to physical or mental incapacity, or in the event of death (as a result of the harassment incident), a legal heir or any other individual with direct knowledge of the matter, as permitted under applicable guidelines, may submit the complaint on the employee's behalf.

6. Number of Complaints on the following made by employees and workers:

	Current Financial Year 2025-26			Previous Financial Year 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	0	Complaint investigated and closed appropriately as per POSH Policy.	6	0	Complaints received and closed appropriately as per the POSH Policy.
Discrimination at workplace	Nil	Nil	-	Nil	Nil	-
Child Labour	Nil	Nil	-	Nil	Nil	-
Forced Labour/ Involuntary Labour	Nil	Nil	-	Nil	Nil	-
Wages	Nil	Nil	-	Nil	Nil	-
Other human rights related issues	Nil	Nil	-	Nil	Nil	-

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	Current Financial Year 2025-26	Previous Financial Year 2024-25
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	6
Complaints on POSH as a % of female employees/workers	0.03%	0.2%
Complaints on POSH upheld	1	4

Note: Data is only for Indian operations as per the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

As a part of its investigation process, the Secure Workplace Council ensures that the particulars of the affected parties, including the complainants, respondents, and witnesses, are kept strictly confidential. In cases where the respondent's employment is continued, the Council further ensures that a respectful and harmonious work environment is restored and maintained by all parties even after conclusion of the investigation. The Council, in coordination with HR team, takes necessary steps to ensure that the complainant and any witnesses are not subjected to retaliation, harassment, or victimization by anyone within the Company for raising a complaint or providing testimony.

When an associate formally registers a grievance through the prescribed system, strict confidentiality is maintained for all involved parties and is considered a fundamental expectation. All concerns raised by associates are duly examined by the appropriate investigating committee, which conducts a fair inquiry and initiates suitable action in accordance with Company policies, contractual obligations, and applicable guidelines, including disciplinary measures up to and including termination of employment, where warranted. Any breach of confidentiality is viewed seriously and may attract disciplinary action proportionate to the severity of the violation:

- Reprimand - Written Warning
- Additional Trainings and/or Counselling
- Reverse Reprimand
- Impact on performance appraisal rating and/or monetary rewards and benefits
- Termination of employment including impact on any possibilities of rehiring

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)

Yes, human rights-related commitments are included in Birlasoft's Supplier Conduct Guidelines, which are accepted by suppliers during the onboarding process. By signing off on these commitments, suppliers agree to comply with all applicable laws, regulations and Birlasoft's requirements of upholding human rights in their operations.

10. Assessments for the FY 2025-26:

	% of plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/Involuntary Labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%

Note: The Company ensures that its operating locations are evaluated against human rights–related parameters through its statutory compliance audits in line with regulatory requirements and internal policy requirements.

11. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 10 above.

No additional or significant risks have been noted/reported in FY 2025-26.

Leadership Indicators

1. Details of a business process being modified/ introduced as a result of addressing human rights grievances/complaints.

We have modified our POSH Policy to incorporate an additional mechanism to submit sexual harassment complaints to the complaint platform provided by the Ministry of Women and Child Development. By doing so, the employees have been provided with an additional or alternative mechanism to raise their POSH complaints.

2. Details of the scope and coverage of any Human Rights due diligence conducted.

Birlasoft undertakes comprehensive human rights assessment in line with its Human Rights Policy, embedding respect for human rights across its operations and supply chain in compliance with applicable laws. The Company has established structured systems and processes, including regular internal audits and third-party assessments, to monitor compliance by both business units and supply chain partners.

Through its Enterprise Risk Management framework, Birlasoft systematically identifies, assesses, and addresses potential human rights risks. The Company is certified under ISO 14001:2015 and ISO 45001:2018, with periodic third-party assessments currently covering approximately 40% of its headcount. Additionally, a third-party compliance management tool supports adherence to global regulatory requirements across geographies.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes, Birlasoft's offices are accessible to differently abled employees in compliance with the requirements of the Rights of Persons with Disabilities Act, 2016. The office infrastructure has been thoughtfully designed to promote inclusivity, with features such as designated wheelchair parking spaces, height-adjustable workstations and entry ramps to facilitate safe and convenient access for all employees.

4. Details on assessment of Value Chain Partners:

	% of value chain partners (by value of business done with such partners) that were assessed:
Sexual Harassment	100%
Discrimination at workplace	100%
Child Labour	100%
Forced/Involuntary Labour	100%
Wages	100%

Note: Birlasoft conducts quarterly vendor audits to assess vendor compliance, with particular focus on business-critical vendors. During FY 2025-26 the Company carried out audits covering human rights–related aspects, as per regulatory requirements and internal company policy.

5. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessment at Question 4 above.

During the quarterly vendor audit, neither major nor significant risks were identified by the Company. To ensure compliance, Birlasoft ensures ethical and responsible business practices and continuously updates its COBEC Policy and Human Rights Policy as applicable.

Principle 6: Businesses should respect and make efforts to protect and restore the environment.

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format

(in terms of Giga Joules - GJ)

Parameter	Current Financial Year 2025-26	Previous Financial Year 2024-25
From Renewable Sources		
Total Electricity Consumption (A)	2,752	2,636
Total Fuel Consumption (B)	-	-
Energy consumption through Other Sources (C)	-	-
Total Energy Consumption from renewable sources (A+B+C)	**2,752**	**2,636**
From Non-Renewable Sources		
Total Electricity Consumption (D)	15,732	18,254
Total Fuel Consumption (E)	8,313	8,551
Energy consumption through Other Sources (F)	-	-
Total Energy Consumption from non-renewable sources (D+E+F)	**24,046**	**26,805**
Total energy consumed (A+B+C+D+E+F)	**26,798**	**29,441**
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations)	0.0000005	0.0000011
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	0.0000103	0.0000229
Energy intensity in terms of physical output (Total energy/Total Employees)	2.36	2.47

Notes:

1. 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.
3. PPP conversion factor for USD is 20.34, source: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No). If yes, name the external agency.: Yes, Independent assurance has been carried out by TUV India Private Limited for FY 2025-26.

2. Does the entity have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve, and Trade (PAT) Scheme of the Government of India? (Yes/No)

If yes, disclose whether targets set under the PAT Scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Not Applicable to Birlasoft as the Company's nature of business is IT service offering to clients and not manufacturing goods.

3. Provide details of the following disclosures related to water, in the following format:

Parameter	Current Financial Year 2025-26	Previous Financial Year 2024-25
Water withdrawal by source (in kilolitres- kL)		
(i) Surface Water	0	0
(ii) Groundwater	0	0
(iii) Third party Water: Municipal Water	29,415	33,893
(iv) Seawater/Desalinated water	0	0
(v) Others (Tanker water and bottled drinking water)	6,959	4,270
Total volume of water withdrawal (in KL) (i + ii + iii + iv + v)	**36,373**	**38,163**
Total volume of water consumption (in kilolitres)	36,373	35,038
Water intensity per rupee of turnover (Total water consumed/Revenue from operations)	0.0000007	0.0000013
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP)	0.0000139	0.0000272
Water intensity in terms of physical output (Total Water Consumed/Total Employees)	3.20	2.94

Notes:

1. 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.
3. PPP conversion factor for USD is 20.34, source: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No). If yes, name the external agency.: Yes, Independent assurance has been carried out by TUV India Private Limited for FY 2025-26.

4. Provide the following details related to water discharged:

Parameter	Current Financial Year 2025-26	Previous Financial Year 2024-25#
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface Water		
- No treatment	0	0
- With treatment - please specify level of treatment		
(ii) To Groundwater		
- No treatment	0	0
- With treatment - please specify level of treatment		
(iii) To Seawater		
- No treatment	0	0
- With treatment - please specify level of treatment		
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment - please specify level of treatment		
(v) Others		
- No treatment	0	3,125
- With treatment - please specify level of treatment	0	0
Total water discharged (in kilolitres)	**0**	**3,125**

#Data for Mumbai location is only for FY 2024-25.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No). If yes, name the external agency: Yes, Independent assurance has been carried out by TUV India Private Limited for FY 2025-26.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

Yes, Birlasoft recognizes the importance of wastewater treatment, and wastewater generated within its premises is treated through STPs (Sewage Treatment Plants) across its locations. The treated water is tested to ensure compliance with standards prescribed by the State Pollution Control Boards under the Consent to Operate (CTO) and is reused for gardening and landscaping, thereby reducing freshwater consumption. All our owned facilities are thus 'Zero Water Discharge' facilities.

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	Please specify unit*	Current Financial Year 2025-26#	Previous Financial Year 2024-25#
NOx	kg	3.75	5.15
SOx	kg	3.80	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)			

Notes:

1. #Data for Pune location only i.e., owned premises for FY 2024-25 and FY 2025-26.
2. *The reported values of Air emissions for FY 2024-25 are in kilograms.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No). If yes, name the external agency.: Yes, Independent assurance has been carried out by TUV India Private Limited for FY 2025-26.

7. Please provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	Current Financial Year 2025-26	Previous Financial Year 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	452	472
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	3,133	3,634
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	MT/INR	0.000000068	0.00000015
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 & 2 GHG emissions/Revenue from operations adjusted for PPP)	MT/USD (PPP)	0.00000137	0.00000319
Total Scope 1 and Scope 2 emission intensity in terms of physical output	MT/FTE	0.3155	0.3515

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 $MTCO_2e/MWh$) for both FY 2024-25 and FY 2025-26. Accordingly, the Scope 2 emission and intensity values for FY 2024-25 are revised.
3. 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.
4. PPP conversion factor for USD is 20.34, source: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No). If yes, name the external agency.: Yes, Independent assurance has been carried out by TUV India Private Limited for FY 2025-26.

8. Does the entity have any project related to reducing Green House Gas emission?

If yes, then provide details.

At Birlasoft, we believe energy conservation and emission reduction is a continuous and enduring process, and this core belief is at the forefront of our strategy. The key initiatives contributing to the reduction in Green House Gas (GHG) emissions are:

a. Our Pune campus now operates on 100% Renewable Energy through a combination of rooftop Solar PPA and Green Energy sourcing through DISCOM.

b. As a responsible corporate entity, the Company is transitioning its offices to green buildings. In FY 2025-26, the Chennai office was moved to a green certified facility, and currently, the Hyderabad, Mumbai, and Chennai offices operate from green buildings, resulting in reduction of environmental footprint.

c. We have replaced the Monolithic UPS with modular UPS; this will reduce the power consumption by 1 lac units as compared to previous consumption which will reduce the CO_2 emission about 84 Ton.

d. We have introduced EV and CNG vehicles in transport fleet. The Smart commute Application that we use for end-to-end automation of employee transportation creates automated optimum routes based on address data.

e. We continue to encourage the use of clean energy to reduce our dependence on non-renewable energy sources at all other locations. To achieve our objective, we are exploring various aspects such as signing PPAs through solar plants & wind farms.

9. Provide details related to waste management by the entity, in the following format:

Parameter		Current Financial Year 2025-26	Previous Financial Year 2024-25
Total Waste Generated (in metric tonnes)			
Plastic Waste (A)		0	0
E-Waste (B)		12.04	32.59
Bio-medical Waste (C)		0.12	0.11
Construction and Demolition Waste (D)		0	0
Battery Waste (E)		5.45	5.82
Radioactive Waste (F)		0	0
Other Hazardous Waste *Please specify, if any* (G) (DG Waste Oil)		0	1.47
Other Non-Hazardous Waste generated. (H) *Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)*		64.11	62.11
Total Waste Generated (A+B+C+D+E+F+G+H)		**81.72**	**102.10**
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)		0.0000000015	0.0000000038
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)		0.000000031	0.000000079
Waste intensity in terms of physical output (Total waste generated/Total Employees)		0.0072	0.0085
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)			
Category of waste			
(i)	Recycled	47.70	71.92
(ii)	Re-used	0.79	0.01
(iii)	Other recovery operations	0	0
Total		**48.48**	**71.93**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)			
Category of waste			
(i)	Incineration	0	0
(ii)	Landfilling	1.28	1.91
(iii)	Other disposal operations	31.95	28.26
Total		**33.23**	**30.17**

Notes:

1. 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 25-26 due to the waste reduction measures implemented by the company.
3. PPP conversion factor for USD is 20.34, source: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No). If yes, name the external agency.: Yes, Independent assurance has been carried out by TUV India Private Limited for FY 2025-26.

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

Birlasoft is dedicated towards enabling a circular economy through the 3R's principles of 'Reduce, Reuse, Recycle'. Birlasoft acknowledges the strategic importance of waste management and is committed to investing in technologies and solutions that encourage reusability/recyclability and promote waste minimization. The ultimate goal is to drive 'zero waste to landfill', and to pursue this goal the Company has implemented several waste management initiatives focused on minimizing waste at source, driving recycle and reuse of waste.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones, etc.) where environmental approvals/clearances are required, please specify details in the following format:

Sr. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval/ clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
None of the Birlasoft offices are in/around ecologically sensitive zone. Birlasoft offices are built on government approved land in industrial zones.			

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year 2025-26:

Name and brief of the project	EIA Notification No.	Date	Whether conducted by independent agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web-link
Not Applicable to the Company, as no EIA undertaken as per compliance regulations.					

13. Is the entity compliant with the applicable environmental law/regulations/guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act and Rules thereunder (Y/N).

If not, provide details of all such non-compliances, in the following format:

Sr. No.	Specify the law/ regulation/guidelines which was not compliant	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control board or by courts	Corrective action taken, if any
Yes, Birlasoft complies with all applicable environmental laws, regulations, and guidelines in India, including the Water (Prevention and Control of Pollution) Act, the Air (Prevention and Control of Pollution) Act, and the Environment Protection Act, along with the rules thereunder. No instances of non-compliance have been reported, and no fines, penalties, or actions have been imposed by regulatory authorities or courts during the reporting period.				

Leadership Indicators

1. Water withdrawal, consumption, and discharge in areas of 'water stress' (in kilolitres):

For each facility/plant located in areas of water stress, provide the following information:

i. Name of the area:

ii. Nature of operations:

iii. Water withdrawal, consumption, and discharge in the following format:

None of Birlasoft office located in water stress zone, therefore Not Applicable.

Parameter		Current Financial Year 2025-26	Previous Financial Year 2024-25
Water withdrawal by source (in kilolitres)			
(i)	Surface Water		
(ii)	Ground Water		
(iii)	Third party Water		
(iv)	Seawater/desalinated Water	Not Applicable	
(v)	Others		
Total volume of water withdrawal (in kilolitres)			
Total volume of water consumption (in kilolitres)			
Water intensity per rupee of turnover (Water consumed/Turnover)			
Water discharge by destination and level of treatment (in Kilolitres)			
(i)	Into Surface water		
	- No treatment		
	- With treatment - please specify level of treatment		
(ii)	Into Groundwater		
	- No treatment		
	- With treatment - please specify level of treatment		
(iii)	Into Seawater		
	- No treatment	Not Applicable	
	- With treatment- please specify level of treatment		
(iv)	Sent to third-parties		
	- No treatment		
	- With treatment- please specify level of treatment		
(v)	Others		
	- No treatment		
	- With treatment- please specify level of treatment		
Total water discharged (in kilolitres)			

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No). If yes, name the external agency.: Yes, Independent assurance has been carried out by TUV India Private Limited for FY 2025-26.

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	Current Financial Year 2025-26	Previous Financial Year 2024-25
Total Scope 3 Emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	26,188	32,100
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO_2e per rupee of turnover	0.00000049	0.00000121

Notes:

1. 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.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No). If yes, name the external agency: Yes, Independent assurance has been carried out by TUV India Private Limited for FY 2025-26.

3. With respect to the ecologically sensitive areas reported in Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities.

Not Applicable since none of the Birlasoft offices are in ecologically sensitive zone.

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions/effluent discharge/waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr. No.	Initiative undertaken	Details of the initiative *(Web-link, if any, may be provided along with summary)*	Outcome of the Initiative
1.	100% Renewable electricity at Pune campus through green energy sourcing from DISCOM	Birlasoft's Pune campus now operates on 100% renewable electricity. The company has started sourcing renewable energy from DISCOM through Green tariffs.	106.44 tCO_2e avoided through this initiative in March 2026.
2.	Transitioning to Green Building in Chennai	Birlasoft's Chennai office was shifted to an efficient green building in FY 2025-26, leading to significant improvements in energy management performance, water management performance, and waste management performance.	1. The office operates from an IGBC Platinum certified building, reflecting best-in-class green building design and construction standards. 2. The transitioned facility is a BEE 5-Star rated building, demonstrating high energy efficiency performance. 3. Certified with WELL Equity and WELL Health-Safety Ratings, ensuring a healthy, safe, and inclusive workplace.
3.	Decommissioned server infrastructure across remote sites	Decommissioned server infrastructure at remote sites by removing 4 site servers, 9 virtualization hosts, 13 standalone hosts, and 21 VMs (with 2 VMs reused), significantly simplifying the infrastructure footprint and reducing operational overhead.	1. Reduced electronic waste by retiring under-utilized infrastructure. 2. Reduced GHG/CO_2 emissions through a smaller infrastructure footprint. 3. Lower energy consumption from decommissioned servers and hosts.
4.	Consolidated print server infrastructure across India	Consolidated print servers across India by reducing the infrastructure footprint from 7 servers to 2, simplifying operations and optimizing infrastructure utilization. Delivered $5.64K–$7.89K potential annual cost savings while improving overall efficiency and manageability.	1. Reduced hardware and infrastructure waste through server rationalization. 2. Lower energy consumption due to reduced server footprint.
5.	Reducing paper waste	The Company has replaced the paper cups with ceramic cups for drinking tea/coffee across locations in India.	Over 200 trees saved, and a carbon absorption of over 5000 kg was achieved in FY 2025-26.
		The Company replaced tissue paper with 750-watt motor hand dryers for all locations. Since program inception, 96 hand dryers have been installed across all locations.	In FY 2025-26, approx. 220 trees were saved, over 5,600 kg carbon absorbed due to the transition to energy-efficient hand dryers. Cumulatively, the initiative resulted in reduced municipal waste to landfill.
6.	Introduction of EV's in Fleet	The Company replaced its Petrol and Diesel based cabs with EV cabs as a step to reduce its emissions from transport fleet. In addition, the Company plans to set up EV Charging station at locations of Birlasoft to promote further use of electric mobility.	Reduction in emission based on fuel replacement with electric mobility.
7.	Energy Conservation Program	Optimization of UPS.	1.25 Lac KWH units projected saving per annum.
8.	Environment friendly activities in Engineering Services applications	Dark Mode in myWorld 2.0 has the facility of switching into eco mode which helps to lower power consumption on machines. Screen brightness adjustor implies eye health of employees.	Reduces power consumption by optimizing the device's operations, which can lead to energy savings, i.e., saves 8% to 10% energy on each machine.
		All HR letters are now automated on system, a functionality which has helped reduce paper usage and wastage.	Almost saves 1,000 papers per month.

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/web-link.

Yes, we have a Business Continuity Plan (BCP) in place. The BCP is aligned with industry's best practices and is developed with reference to the ISO 22301:2019 framework and the Birlasoft Information Security & Data Privacy Manual, which is based on ISO 27001:2022 & ISO 27701:2019 Standards.

At the account level, a Business Impact Analysis ("BIA") is conducted for all in-scope new and existing projects. This process helps identify, evaluate, and prioritize accounts, projects, and critical resources that require a detailed Business Continuity Planning exercise.

At the functional level, BIA is performed to assess criticality based on the potential impact resulting from the loss of a function. Functions include manual processes, automated processes, applications, and end-user activities. Potential events that may cause disruptions to these resources or services are also identified as part of this assessment.

The business continuity strategy forms a critical component of the BCP and is derived from the outcomes of the BIA. BCPs are supported by relevant team members and support functions as required, and support function BCPs, in turn, leverage dependencies on other functions where applicable. The BCP shall consider and include the following aspects:

1. Critical personnel, facilities, computer systems, operations, and equipment
2. RTO and MBCO before recovery of operations

To ensure effectiveness, the BCP is regularly practiced, tested, and refined. Continuous testing and employee training enable seamless execution of the BCP in the event of an actual disruption. BCP also incorporates climate-related risks such as extreme heat, water scarcity, floods, and other physical disruptions, alongside cyberattacks, human errors, and large-scale outages. These risks are integrated into the Company's Enterprise Risk Management (ERM) framework and are periodically assessed to strengthen operational resilience. Regular testing, employee training, and scenario-based drills ensure preparedness and effective response during disruptions.

6. Disclose any significant adverse impact on the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

Birlasoft conducts regular ESG assessment of its supply chain which includes assessment of any adverse impact on the environment through declaration, disclosure and consultation. In the current FY 2025-26 no such adverse impact was observed.

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

Birlasoft evaluated 19% of its value chain partners on Environmental parameters during Climate Risk Assessment (CRA). Birlasoft is currently in the process of gathering BRSR Core data from its value chain partners as per SEBI's BRSR Core requirements.

8. How many "Green Credits" have been generated or procured:

a. By the listed entity.

b. By the top ten (in terms of the value of purchases and sales, respectively) value chain partners.

Birlasoft is closely monitoring developments under the Ministry of Environment, Forest and Climate Change (MoEFCC) Green Credit Programme (GCP) for potential future alignment. During FY 2025-26, the Company did not procure any green credits; however, it may evaluate opportunities to procure green credits for eligible projects and programmes in the future.

Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

Essential Indicators

1. (a) Number of affiliations with trade and industry chambers/associations.

Birlasoft is currently affiliated with 10 trade and industry chambers/associations.

(b) List the top 10 trade and industry chambers/associations (determined based on the total numbers of such body) the entity is member of/affiliated to.

Sr. 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

2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of authority	Brief of the Case	Corrective action taken
Not Applicable since no complaint was filed on account of anti-competitive conduct by Birlasoft.		

Leadership Indicators

1. Details of public policy positions advocated by the entity:

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/Quarterly/ Others – please specify)	Web Link, if available
Not Applicable. The Company has not engaged in any direct public policy advocacy initiatives. However, it participates in industry associations and forums to engage on relevant public policy and regulatory matters.					

Principle 8: Businesses should promote inclusive growth and equitable development.

Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year 2025-26:

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant web-link
Not Applicable as the Company has not undertaken any SIA in the reporting period as per regulatory norms.					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of project Affected families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (in ₹)
Not Applicable as the Company has not undertaken any SIA in the reporting period as per regulatory norms.						

3. Describe the mechanisms to receive and redress grievances of the community.

Grievances are solved at the ground level through open dialogue and participatory processes that involve the community members and NGO program managers. The dialogue is facilitated between both parties to ensure that all grievances are resolved promptly, while maintaining project objectives and intended outcomes. Any unresolved grievances are escalated to the corporate level for further resolution.

4. Percentage of input material (input to total inputs by value) sourced from suppliers:

	Current Financial Year 2025-26	Previous Financial Year 2024-25
Directly sourced from MSMEs/Small producers	27%	16.6%
Directly from within India*	57%	67%

*Sourcing in India reduced due to changing business requirements and sourcing outside India remaining same with existing vendors.

5. Job creation in smaller towns - Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/on contract basis) in the following locations, as % of the total wage cost:

Location	Current Financial Year 2025-26	Previous Financial Year 2024-25
Rural	N.A.	N.A.
Semi-urban	N.A.	N.A.
Urban	22%	23%
Metropolitan	78%	77%

Notes:

1. Data reflects Birlasoft's office locations in India in urban and metropolitan areas as per RBI classification. In FY 2025-26, the Company did not have any operations in rural and semi-urban areas.
2. There is a slight decline in job creation in urban areas, and increase in job creation for metropolitan areas, due to changing project requirements and employee headcount of the Company.

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators, above).

Details of negative social impact identified	Corrective action taken
Not Applicable as the Company has not undertaken any SIA in the reporting period as per regulatory norms.	

2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

Sr. No.	State	Aspirational District	Amount Spent (in ₹)
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

Notes:

1. The investment in aspirational districts was lower as the number of beneficiaries reached in these districts was limited.
2. Data is limited to aspirational districts in India.

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups? (Yes/No)

No, Birlasoft does not follow a preferential procurement policy and primarily focuses on partnering with suppliers who are technically most suitable (T1) with a preference for suppliers remaining commercially competitive (L1). However, the Company also encourages diversity in its sourcing practices by proactively engaging with local suppliers, MSMEs, and women-led enterprises wherever feasible. This approach enables us to maintain excellence in performance while also promoting inclusive and responsible sourcing practices at Birlasoft.

(b) From which marginalized/vulnerable groups do you procure?

Small producers and Micro, Small, and Medium Enterprises (MSMEs) certified by the Government of India.

(c) What percentage of total procurement (by value) does it constitute?

27%

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year 2025-26), based on traditional knowledge:

Sr. No.	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit Shared (Yes/No)	Basis of calculating benefit share
Not Applicable to the Company				

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Name of authority	Brief of Case	Corrective action taken
Not Applicable to the Company		

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	**Disha Program:** The program aims 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. Implemented at a PAN India level in partnership with various vendors, the program supports girls pursuing undergraduate education across multiple phases (Phase 1 – 90; Phase 2 – 379; Phase 3 – 623), enabling them to overcome economic barriers and build future-ready employability. During the reporting period, 65% of the women beneficiaries secured employment post-program completion.	581	100%
2.	**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. Over 60 employees volunteered their time and effort across both locations, enabling independent and inclusive learning opportunities for persons with disabilities.	215	100%
3.	**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.	557	100%
4.	**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 728 children from underprivileged communities, reinforcing societal well-being through active employee engagement.	728	100%
5.	**I-pledge:** A purpose-led commitment initiative under the BFORCe 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. Through the distribution of 3,000+ menstrual hygiene kits and accompanying awareness sessions, the program advances health awareness, dignity, and well-being among women and girls in underserved communities, strengthening women's health outcomes at scale.	3000	100%

Note: CSR projects are implemented by Birlasoft Limited as per Section 135 of the Companies Act, 2013

Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner.

Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

Birlasoft has established a mechanism to receive and respond to customer complaints and feedback through its Voice of Customer (VOC) process, also referred to as the Customer Satisfaction (CSAT) Survey. The CSAT survey is conducted through the DRONA tool on a half-yearly basis for Managed and Staff Aug (SAS) projects to assess customer feedback on project deliverables. In addition, project-level VOC is mandatory at the time of project closure, and Transition VOC is conducted after completion of transition activities. Feedback is measured on a scale of 1 to 5 and WOW. Projects receiving a WOW rating prepare a WOW story, projects rated 4 or 5 develop a WOW plan, and projects with lower ratings undertake a Root Cause Analysis (RCA) in consultation with the customer. For low-rated projects, the VOC process is re-initiated after closure of all action items to ensure customer concerns are effectively addressed.

2. Turnover of products and/services as a percentage of turnover from all products/services that carry information about:

Parameters	As percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable, as Birlasoft is an IT service sector Company.
Safe and responsible usage	
Recycling and/or safe disposal	

3. Number of consumer complaints in respect of the following:

	Current Financial Year 2025-26		Remarks	Previous Financial Year 2024-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data Privacy	Nil	Nil	-	Nil	Nil	-
Advertising	Nil	Nil	-	Nil	Nil	-
Cyber-security	Nil	Nil	-	Nil	Nil	-
Delivery of essential services	Nil	Nil	-	Nil	Nil	-
Restrictive Trade Practices	Nil	Nil	-	Nil	Nil	-

	Current Financial Year 2025-26		Remarks	Previous Financial Year 2024-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Unfair Trade Practices	Nil	Nil	-	Nil	Nil	-
Other - Customer Complaints	4	1	1 complaint is pending to be resolved. Further, the 2 pending complaints from previous year were resolved satisfactorily.	9	2	Based on customer complaint RCA done, however 2 customer complaints action closure is pending.

4. Details of instances of product recalls on account of safety issues:

	Number	Reasons for recall
Voluntary recalls	Not Applicable to Birlasoft Limited, as being an IT Service Company	
Forced recalls		

5. Does the entity have a framework/policy on cyber security and risks related to data privacy? (Yes/No).
If available, provide a web-link of the policy.

Birlasoft has a mature Information Security Management System (ISMS) supported by well-defined policies, processes, and controls designed to minimize cybersecurity risks. Governance and management of security risks and compliance are reviewed on a periodic basis, as evidenced by the continued ISO/IEC 27001:2022 certification and independent third-party validation of alignment with the NIST Cyber Security framework.

Additionally, Birlasoft is certified against ISO/IEC 27701:2019 across enterprise functions and client delivery projects, demonstrating our sustained commitment to global privacy and data protection requirements.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services, cyber security, and data privacy of customers; re-occurrence of instances of product recalls; penalty/action taken by regulatory authorities on safety of products/services.

During FY 2025-26, no incidents were reported relating to advertising and delivery of essential services, cyber security and customer data privacy, recurrence of product recalls, or penalties/actions taken by regulatory authorities concerning the safety of products or services. Accordingly, no corrective actions were required during the reporting period. Birlasoft maintains a robust information security framework with periodic reviews and strong controls, supported by ISO 27001:2022 and ISO/IEC 27701:2019 certifications and alignment with the NIST Cyber Security framework.

7. Provide the following information relating to data breaches:

(a) Number of instances of data breaches: Nil

(b) Percentage of data breaches involving personally identifiable information of customers: Nil

(c) Impact, if any, of the data breaches: NA

Leadership Indicators

1. Channels/platforms where information on products and services of the entity can be accessed (provide web link, if possible)

Detailed information on Birlasoft's products, services, and solution offerings is available on the official website of Birlasoft (www.birlasoft.com), which provides comprehensive insights into the Company's service portfolio, industry-specific solutions, and digital transformation capabilities.

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

Birlasoft provides its customers with a 'Technical Document', which outlines the quality procedures and includes reference documents, entry criteria, input and output details, process workflows, process descriptions, customer feedback and grievance redressal mechanisms, quality standards and parameters, work products, and quality records for customer review and reference.

3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

At Birlasoft, delivery system processes are designed with resilience as a core principle. We proactively support a hybrid working model, enabling associates to continue operations from any location with reliable internet access, thereby ensuring continuity of service delivery.

Business Continuity Plan (BCP) processes are defined at the project level and include identified disruption scenarios with corresponding test cases. These test cases are exercised at regular intervals to validate preparedness and effectiveness.

In addition, the Incident Management Plan clearly defines incidents that may warrant client notification, including disasters or disruptions impacting delivery to one or more clients. As per the defined process, the Information Security team will notify the respective Project Leads, who will subsequently communicate with their designated client stakeholders.

4. a) Does the entity display product information on the product over and above what is mandated as per the local laws? (Yes/No/Not Applicable).

If yes, provide details in brief.

Not Applicable

b) Did your entity carry out any survey about customer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No).

Yes, Birlasoft focuses on customer satisfaction surveys and on Half-yearly basis undertakes Voice of Customer (VOC) to gauge the perception and overall satisfaction level of its customers. Overall feedback score is 4.50 based on VoC cycle closed.

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 ("Birlasoft") has engaged TÜV India Private Limited (TUVI) to perform an independent external assurance of its Business Responsibility and Sustainability Report (BRSR). The assurance covers Section A and Section B of the BRSR, BRSR Core disclosures (including the attributes specified in Annexure I), and all nine BRSR Principles, including the Essential and applicable Leadership Indicators. Birlasoft has prepared an Annual Report (hereinafter the 'Annual Report') for the period 01/04/2025 to 31/03/2026. The Annual Report includes disclosures relating to the Section A and Section B, as well as the BRSR Core (the "nine attributes") and all the nine BRSR principles, including Essential and applicable Leadership Indicators. TUVI confirms that, prior to acceptance of the engagement, the preconditions for the assurance engagement were assessed in accordance with ISAE 3000 (Revised). TUVI determined that the subject matter is supported by suitable criteria (SEBI BRSR Core framework and GHG Protocol), management has acknowledged its responsibility for the preparation and presentation of the sustainability information and for providing access to relevant records, and that sufficient appropriate evidence was expected to be available to support the assurance conclusion. Accordingly, the engagement was accepted and performed in accordance with ISAE 3000 (Revised). The assurance process was conducted with reference to the following applicable frameworks and guidelines as below:

i. *Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, requiring disclosure of the Business Responsibility and Sustainability Report (BRSR);*

ii. *The Industry Standards on Reporting of BRSR Core, as per SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024;*

iii. *SEBI circular SEBI/HO/CFD/CMD-2/P/CIR/2021/562, dated 10/05/2021;*

iv. *The SEBI notification SEBI/LAD-NRO/GN/2023/131, dated 14/06/2023, related to BRSR reporting requirements;*

v. *The BRSR Core – Framework for Assurance and ESG Disclosures for the Value Chain, as stipulated by SEBI circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12/07/2023; and*

vi. *ISO 14064-1:2018, referenced only as a basis for the quantification and reporting of greenhouse gas (GHG) emissions and not applied as assurance criteria for this engagement.*

This assurance statement provides reasonable assurance over the BRSR Core indicators (nine attributes) and the nine BRSR principles, including Essential and applicable Leadership Indicators. The qualitative disclosures in Section A and Section B of the BRSR were reviewed as supporting and contextual information and are not, in themselves, the subject of a separate assurance conclusion. The conclusion is presented under 'Our Conclusion' and must be read in its entirety, together with the defined scope, methodology, limitations, and criteria described in this assurance statement. The engagement was performed following the requirements of International Standard on Assurance Engagements ISAE 3000 (Revised). The procedures for this reasonable assurance engagement were designed and performed to obtain sufficient appropriate evidence and to reduce assurance engagement risk to an acceptably low level as the basis for a positive form of conclusion.

Management's Responsibility

Birlasoft developed its sustainability information forming part of the Annual Report (based on BRSR). Birlasoft management is responsible for carrying out the collection, analysis, preparation, and disclosure of the information presented in the Report (web-based and print), including website maintenance, integrity, and for ensuring its quality and accuracy in reference with the applied criteria stated in the Report, such that it is free of intended or unintended material misstatements. Additionally, Birlasoft is responsible for the archiving and reproduction of the disclosed information and for ensuring that such data is made available to relevant stakeholders and regulatory authorities upon request. Birlasoft is responsible for complying with applicable laws. Any partial reproduction of this assurance statement could lead to misinterpretation of the assurance scope, procedures, and conclusions. The assurance conclusion is intended to be read in its entirety, together with the defined scope, methodology, limitations, and criteria described in this assurance statement.

Scope and Boundary

The scope of this assurance engagement conducted by TUVI covered the verification of disclosures made by Birlasoft in its Annual Report. The Annual Report includes disclosures related to the organization's Environmental, Social, and Governance (ESG) performance, including the Business Responsibility and Sustainability Report (BRSR), as mandated under Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, which requires listed entities to include a BRSR as part of their Annual Report.

The assurance engagement included the following activities:

1. Review of General Disclosures, Management and Process Disclosures, and Birlasoft's responses to all nine BRSR principles;
2. Review and evaluation of the nine attributes specified under Annexure I – Format of BRSR Core, as disclosed in the BRSR;
3. Assessment of the quality, clarity, and completeness of the reported information; and
4. Verification of supporting evidence on a sample basis, involving:
   a) Reasonable assurance for nine BRSR principles, including Essential and applicable Leadership Indicators and
   b) Reasonable assurance for the nine attributes as per the BRSR Core framework.
5. The assurance engagement did not include assurance of any value chain ESG disclosures. The applicability of value chain ESG disclosures was assessed with reference to the phase-in requirements under the SEBI BRSR Core framework, and such value chain disclosures are currently outside the scope of this assurance engagement. This applicability determination is documented in the value chain applicability assessment worksheet (Ref. TUVI/BRSR/VC-APP/Birlasoft/FY2025-26), which forms part of the engagement file.

The procedures were designed in accordance with ISAE 3000 (Revised).

TUVI has verified the below nine attributes as per Annexure I - Format of BRSR Core disclosed in the BRSR with reference to the Industry Standards on Reporting of BRSR Core (SEBI circular dated 20/12/2024) as part of the applicable assurance criteria.

Attributes	KPI
Greenhouse gas (GHG) footprint	Total Scope 1 emissions (with breakup by type) - GHG (CO_2e) Emission in MT - Direct emissions from organization's owned or controlled sources - Monitored
	Total Scope 2 emissions in MT - Indirect emissions from the generation of energy that is purchased from a utility provider - Monitored
	GHG Emission Intensity (Scope 1+2), Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP - Calculated
	GHG Emission Intensity (Scope 1+2), Total Scope 1 and Scope 2 emissions (MT) / FTE - Calculated
Water footprint	Total water consumption (in kL) – Monitored and estimated
	Water consumption intensity - kL / Total Revenue from Operations adjusted for PPP - Calculated
	Water consumption intensity - kL / FTE - Calculated
	Water Discharge by destination and levels of Treatment (kL) – Estimated on assumption basis
Energy footprint	Total energy consumed in GJ - Calculated
	% of energy consumed from renewable sources - In % terms - Monitored
	Energy intensity - GJ / Rupee adjusted for PPP - Calculated
	Energy intensity - GJ / FTE - Calculated

Attributes	KPI
Embracing circularity - details related to waste management by the entity	Plastic waste (A) (MT)
	E-waste (B) (MT)
	Bio-medical waste (C) (MT)
	Battery waste (D) (MT)
	Engine oil (E)
	Oil containers (F)
	Engineering spares (G) (MT)
	Mixed metal (H) (MT)
	Mixed Organic (I) (MT)
	Total waste generated (A + B + C + D + E + F + G + H + I) (MT)
	Waste intensity – • MT / Rupee adjusted for PPP; • MT / FTE
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (MT)
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (Intensity) – ✓ Waste Recycled Recovered / Total Waste generated
	For each category of waste generated, total waste disposed by nature of disposal method (MT)
	For each category of waste generated, total waste disposed by nature of disposal method (Intensity) ✓ Waste disposed / Total Waste generated
Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company - In % terms - Calculated
	Details of safety related incidents for employees and workers (including contract - workforce e.g. workers in the company's construction sites) - Monitored: 1) Number of Permanent Disabilities 2) Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) 3) No. of fatalities
Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid - In % terms - Monitored
	Complaints on POSH: 1) Total Complaints on Sexual Harassment (POSH) reported - Monitored 2) Complaints on POSH as a % of female employees / workers - Monitored 3) Complaints on POSH upheld - Monitored
Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs / small producers and from within India - In % terms – As % of total purchases by value - Monitored
	Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent / on contract) as % of total wage cost - In % terms – As % of total wage cost - Monitored
Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events - In % terms - Monitored
	Number of days of accounts payable - (Accounts payable * 365) / Cost of goods / services procured - Monitored

Attributes	KPI
Openness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties; Loans and advances & investments with related parties: 1) Purchases from trading houses as % of total purchases* 2) Number of trading houses where purchases are made from* 3) Purchases from top 10 trading houses as % of total purchases from trading houses* 1) Sales to dealers / distributors as % of total sales* 2) Number of dealers / distributors to whom sales are made* 3) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors* Share of RPTs (as respective %age) in - Monitored: Purchases; Sales; Loans & advances; Investments

**marked indicators are not applicable as per the nature of Company's product and service offerings.*

TUVI has verified the Essential and applicable Leadership Indicators listed below in accordance with the BRSR Principles and has conducted a reasonable assurance engagement in line with the ISAE 3000 (Revised) Assurance Standard.

BRSR Principles	Essential Indicators	Leadership Indicators
PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.	1,2,4,5,6,7,8,9	1,2
PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe	1,2	-
PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains	1(a),1(c),2,3,4,5,6,8,9,10,11,12,13,14,15	1,2,4,5,6
PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders	1,2	1,2,3
PRINCIPLE 5: Businesses should respect and promote human rights	1,2,3,4,5,6,7,8,9,10,11	1,2,3,4,5
PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment	1,3,4,5,6,7,8,9,10,11,13	2,4,5,6,7,8
PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	1	-
PRINCIPLE 8: Businesses should promote inclusive growth and equitable development	3,4,5	2,3(a), 3(b), 3(c),6
PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner	1,3,5,6,7(a),7(b)	1,2,3,4(b)

Note: Disclosures reported as 'Not applicable' are not included in the table above.

Note: 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.

The reporting boundaries for the above attributes include 7 locations of Birlasoft across India (Noida, Mumbai, Pune, Chennai, Bangalore, Coimbatore & Hyderabad).

An on-site and online verification was conducted between 03/06/2026 to 04/06/2026.

Onsite Verification

i. Birlasoft Limited, Assotech Business Cresterra, Sector 135, Noida, Uttar Pradesh 201301 – 03/06/2026 to 04/06/2026

The assurance activities were carried out together with a desk review as per reporting boundary.

Use of Estimates: Certain BRSR Core KPIs are based on estimates due to limitations in direct measurement. The estimated data streams comprise water consumption (recycled water) and water discharge. These estimates were derived using reasonable assumptions, the Industry Standards on Reporting of BRSR Core, and industry-accepted factors. For such KPIs, TUVI's assurance procedures focused on evaluating the appropriateness and consistent application of the estimation methodologies, the reasonableness of key assumptions, and the reliability of supporting data. The intensity-KPI denominators are taken directly from the audited financial statements and are not themselves estimated. For intensity KPIs expressed on a "Total Revenue from Operations adjusted for PPP" basis, the Purchasing Power Parity (PPP) conversion factor for India published by the World Bank for the relevant reporting year was applied. TUVI verified that the PPP conversion factor (GDP, LCU per international $) for India applied for the reporting period was the appropriate factor published by the World Bank for the relevant reporting year, and confirmed that it was applied correctly, and TUVI verified that this factor was sourced from that reference and applied consistently across the relevant intensity calculations. Based on our procedures, the estimated portion of each affected KPI is not significant in the context of the total reported value and was assessed as appropriate and within the materiality applied for the engagement; accordingly, the use of estimation did not affect our reasonable assurance conclusion on the selected KPIs taken as a whole.

ISF Compliance Declaration: TUVI confirms that this assurance engagement has been conducted in compliance with the Industry Standards on Reporting of BRSR Core specified in SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024, read with the Master Circular for compliance with the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, dated 30/01/2026), which consolidates the applicable BRSR reporting requirements. The nine BRSR Core attributes (Annexure I KPIs), the scope of reasonable assurance, the assurance methodology, and the reporting format adopted in this engagement are aligned with the applicable requirements of the said circulars. The applicability matrix under the Industry Standards on Reporting of BRSR Core was evaluated, and each of the nine BRSR Core attributes was assessed against it to confirm relevance to Birlasoft's sector and operational profile; the Annexure I applicability evaluation has accordingly been completed for all nine attributes and forms part of the documented assurance record for the engagement. The applicability of each Leadership Indicator across the nine BRSR principles was likewise determined with reference to Birlasoft's sector, operations, and the nature of its products and services; only those Leadership Indicators assessed as applicable were subject to assurance, and indicators reported as 'Not applicable' were reviewed for the reasonableness of that classification but are not the subject of an assurance conclusion. The applicability determination for the BRSR Core attributes and for the Essential and applicable Leadership Indicators is recorded in the BRSR applicability assessment worksheet (Ref. TUVI/BRSR/APP-ASSESS/Birlasoft/FY2025-26), which forms part of the engagement file.

Limitations

GHG Reporting Boundary: This assurance engagement covers Scope 1, Scope 2 and Scope 3 (with appliable categories) GHG emissions as defined under the WRI/WBCSD GHG Protocol, consistent with the BRSR Core (Annexure I) GHG footprint attributes. TUVI did not perform any assurance procedures on the prospective information disclosed in the Report, including targets, expectations, and ambitions. Consequently, TUVI draws no conclusion on the prospective information. During the assurance process, TUVI did not come across any limitation to the agreed scope of the assurance engagement. TUVI did not verify any ESG goals and claims through this assignment. TUVI has taken reference of the financial figures from the audited financial statements. Birlasoft will be responsible for the appropriate application of the financial data. The application of this assurance statement is limited with respect to SEBI circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12/07/2023 and Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024. The assurance procedures are subject to inherent limitations (sampling risk, estimation uncertainty, reliance on management-provided data). All limitations applicable to this engagement are consolidated in this Limitations section and should not be read as applying independently in each separate section of this statement. TUVI disclaims liability for decisions or consequences arising from this assurance statement or from inaccurate data, relying on the completeness and accuracy of information provided by Birlasoft. The responsibility for the authenticity of the data is confirmed by Birlasoft. Any reliance placed by any person or third party on disclosed KPIs is entirely at their own risk. This assurance statement does not validate any environmental or social claims, nor is it intended to mislead or contribute to greenwashing. TUVI also reviewed the disclosures marked 'Not Applicable' by Birlasoft to assess the reasonableness and appropriateness of such classifications in the context of Birlasoft's operations, sector, and applicable reporting requirements.

TUVI's Responsibility

TUVI's responsibility is to express an independent assurance conclusion, at the Reasonable Assurance level, on the BRSR Core indicators (nine attributes) and on the non-Core BRSR disclosures covering the nine BRSR principles, including Essential and applicable Leadership Indicators. Our engagement did not include an assessment of the adequacy or the effectiveness of Birlasoft's strategy, management of ESG-related issues or the sufficiency of the Report against BRSR reporting principles, other than those mentioned in the scope of the assurance. TUVI's responsibility regarding this verification is in reference to the agreed scope of work, which includes assurance of non-financial quantitative and qualitative information disclosed by Birlasoft. Birlasoft is responsible for archiving the related data for a reasonable time period. This assurance statement is issued for the exclusive use of Birlasoft's Board of Directors, shareholders, and applicable regulators. This assurance engagement is based on the assumption that the data and information provided to TUVI by Birlasoft are complete and true.

Assurance Methodology

TUVI applied a risk-based approach, focusing verification on disclosures of high material relevance to Birlasoft and its stakeholders. The objective was to evaluate the reliability of the non-financial information and the adequacy of supporting data systems, internal controls, and information flows. Procedures comprised document and data review, stakeholder interviews, process and system assessment, substantive and control testing, risk-based sampling, and review of reporting-framework adherence.

1. **Document and Data Review**

   TUVI examined documents, datasets, and supporting evidence for Section A and Section B of the BRSR, covering all nine BRSR principles (Essential and applicable Leadership Indicators) and the nine attributes listed in Annexure I – Format of BRSR Core. Management Approach and performance-indicator disclosures were evaluated.

2. **Stakeholder Interviews**

   Interviews were conducted with data owners, process managers, and decision-makers across relevant departments, both onsite and remotely. Birlasoft's stakeholder engagement and materiality determination processes were reviewed to validate the qualitative statements included in the Annual Report.

3. **Process and System Assessment**

   TUVI reviewed the systems and processes used to implement ESG policies and to collect, manage, and report quantitative data and qualitative information for the reporting period, together with the internal controls supporting data accuracy, traceability, and consistency. As part of understanding the ESG control environment, TUVI obtained an understanding of, and performed walkthrough procedures over, the key controls relevant to the BRSR Core KPIs and BRSR principles, including maker-checker (preparer-reviewer) controls over data entry and consolidation, system-and ERP-based controls over source-data capture and access, defined data-ownership responsibilities for each KPI, and the management approval hierarchy through which reported data is reviewed and authorised prior to disclosure. These procedures were performed to assess whether the controls were suitably designed and placed in operation to support the reliability of the reported disclosures, and to inform the nature, timing, and extent of our substantive procedures, consistent with the requirements of ISAE 3000 (Revised).

4. **Substantive and Control Testing**

   Walkthrough procedures, recalculation, document verification, analytical review, and data traceability checks were performed for selected KPIs and disclosures. Control testing was performed to support the reasonable assurance procedures on both the BRSR Core indicators (nine attributes) and the nine BRSR principles and does not constitute a stand-alone opinion on the design or operating effectiveness of Birlasoft's internal control framework. The combined procedures provided sufficient appropriate evidence in accordance with ISAE 3000 (Revised). Examples of procedures applied include recalculation of Scope 1 and Scope 2 GHG emissions from primary energy-consumption data using GHG Protocol emission factors and reconciliation of Scope 2 emissions against purchased-energy records; cross-verification of energy consumption against utility bills and validation of renewable-energy records; review of water-consumption and discharge records with traceability to

source-level documentation; verification of Lost Time Injury Frequency Rate (LTIFR) and safety-incident data against incident registers and human-resource records, including contract-workforce records; and reconciliation of waste data against disposal records and third-party disposal manifests.

5. **Sampling Methodology and Materiality**

A risk-based sampling methodology was applied. Samples were selected based on (a) sites assessed as making a significant contribution to the total reported environmental or safety KPI values; (b) KPIs with higher inherent risk due to estimation complexity; and (c) the BRSR Core indicators and the nine BRSR principles, which received more extensive sampling under the reasonable assurance level.

A quantitative materiality threshold, set at a level assessed as appropriate for non-financial assurance, was applied to sampled sustainability disclosures, determined with reference to: (i) **benchmarking** with standard practice for non-financial assurance engagements under ISAE 3000 (Revised), where this threshold is widely accepted as appropriate; (ii) **inherent risk per KPI**, calibrated to the engagement risk profile — higher-risk KPIs (Scope 1 and Scope 2 GHG emissions, water consumption, LTIFR, fatalities) received intensified procedures, while lower-risk KPIs (training counts, MSME procurement percentages) were tested at threshold; and (iii) **stakeholder sensitivity**, with KPIs of high external user interest to investors, regulators, and affected communities (emissions, safety, POSH complaints, water) receiving increased scrutiny regardless of quantitative size. Qualitative factors — regulatory significance under SEBI BRSR Core, degree of estimation uncertainty, and contribution to overall ESG performance — override the quantitative threshold where applicable. Materiality was assessed at the individual KPI level, considering both quantitative and qualitative factors. A qualitative zero-tolerance approach was applied to high-risk indicators — including fatalities, permanent disabilities, POSH complaints upheld, regulatory non-compliances, and customer data breaches — for which any occurrence, misstatement, or omission is treated as material irrespective of magnitude. The detailed KPI-level materiality methodology applied for the engagement, including the basis for estimation uncertainty, is set out in the accompanying Management Report.

6. **Reporting Framework Adherence**

TUVI reviewed Birlasoft's adherence to the SEBI BRSR Core reporting requirements. The disclosures were evaluated against the BRSR reporting-quality principles: governance and oversight, connectivity of information, stakeholder responsiveness, materiality, conciseness, reliability, completeness, consistency, comparability, and impact.

Opportunities for Improvement

The following are the opportunities for improvement reported to Birlasoft. However, they are generally consistent with Birlasoft management's objectives and programs. Birlasoft already identified the below topics.

1. Birlasoft may further increase share of the renewable energy in the energy mix,
2. Birlasoft may establish a process to monitor the chain of custody for suppliers who are not directly recycling the non-hazardous waste,
3. Birlasoft can utilize the best practices/ requirements of ISO 20400 to develop its sustainable procurement policy,

Conflict of Interest

TUVI confirms that no conflicts of interest exist in relation to this assurance engagement. During the reporting period, TUVI did not provide any non-assurance services (including consulting, advisory, data preparation, system design or implementation, target setting, or materiality assessment) to Birlasoft and was not involved in the preparation of the Annual Report or its underlying data. Independence safeguards have been applied in accordance with the IESBA Code of Ethics, ISQM 1, and the SEBI BRSR Core a ssurance expectations, including segregation of assurance and advisory functions, independent technical review, and documented conflict-of-interest controls. These safeguards are further supported by oversight mechanisms maintained in accordance with ISO 14064-3:2019 and ISO 17029:2019.

Our Conclusion

Our conclusion is set out in the Reasonable Assurance Conclusion sections below. The engagement was conducted in accordance with ISAE 3000 (Revised), and professional judgement and professional scepticism were applied throughout.

Reasonable Assurance Conclusion – BRSR Core

In our opinion, based on the procedures performed and evidence obtained, the BRSR Core Key Performance Indicators (KPIs) presented in Birlasoft's Annual Report for the period 01/04/2025 to 31/03/2026 have been prepared, in all material respects, in accordance with the applicable BRSR Core criteria, including the SEBI BRSR Core framework and Annexure I KPIs, for the nine attributes within the defined scope. This conclusion is subject to the inherent limitations described in the consolidated Limitations section.

Reasonable Assurance Conclusion – BRSR Principles

In our opinion, based on the procedures performed and evidence obtained, the non-Core BRSR disclosures covering the nine BRSR principles, including Essential and applicable Leadership Indicators, presented in Birlasoft's Annual Report for the period 01/04/2025 to 31/03/2026 have been prepared, in all material respects, in accordance with the applicable reporting criteria. This conclusion is subject to the inherent limitations described in the consolidated Limitations section.

Competency and Independence: TUVI confirms its competence to conduct this assurance engagement in accordance with SEBI guidelines. The engagement team holds the qualifications required for ESG verification, assurance methodologies, and applicable regulatory frameworks. TUVI maintains independence in accordance with ISAE 3000 (Revised) and the IESBA Code of Ethics for Professional Accountants.

Quality Control: In accordance with the International Standard on Quality Management (ISQM 1), TUVI maintains a documented system of quality management covering ethical requirements, acceptance and continuance of engagements, engagement performance, resources, and monitoring and remediation. The engagement partner is responsible for the overall quality of this engagement, and the assigned team collectively holds the competence and capabilities required to perform this reasonable assurance engagement in accordance with professional standards and applicable legal and regulatory requirements.

Disclosures: TUVI is of the opinion that the reported disclosures comply with the requirements of the BRSR. Birlasoft's general disclosures provide appropriate contextual information about the organization, while the Management & Process Disclosures describe the management approach for each indicator in Section A and Section B, covering all nine BRSR principles, including Essential and applicable Leadership Indicators and the nine attributes as per Annexure I – Format of BRSR Core.

In our opinion, based on the scope of this assurance engagement, the disclosures on BRSR Core KPIs described in the BRSR Report along with the referenced information have been prepared, in all material respects, in accordance with the applicable BRSR Core criteria, for the nine attributes, and meet the content and quality requirements of the BRSR. TUVI maintains independence and applies ISAE 3000-compliant assurance procedures.

Evaluation of BRSR Reporting Principles

a) **Governance, Leadership, and Oversight:** The Annual Report discloses messages from top management and the business model relating to inclusive growth and equitable development, including Birlasoft's organisational priorities of services, risk management, and protection and restoration of the environment.

b) **Connectivity of Information:** Birlasoft discloses the nine BRSR principles (Essential and applicable Leadership Indicators), the nine Annexure-I BRSR Core attributes, and their inter-relatedness with factors affecting the organisation's ability to create value over time.

c) **Stakeholder Responsiveness:** Stakeholder identification and engagement is carried out by Birlasoft on a periodic basis to derive material topics of significance. The Report describes the mechanisms of communication with key stakeholders and the short-, medium-, and long-term strategies prioritised in response.

d) **Materiality:** Stakeholder Engagement and Materiality Assessment (SEMA) has been carried out, considering topics internal and external to Birlasoft's range of businesses as per the Climate Risk Assessment (CRA). Material issues identified through the assessment are reported in the Annual Report / Sustainability Report.

e) **Conciseness:** The Annual Report presents information using a structured layout and appropriate visual aids. TUVI assessed the Conciseness principle as met.

f) **Reliability and Completeness:** Birlasoft has established internal data aggregation and evaluation systems to derive performance, and confirms that all data provided to TUVI has been subject to internal checks. Based on the sample-basis procedures performed, the assured disclosures have been prepared, in all material respects, in accordance with the applicable reporting criteria.

g) **Consistency and Comparability:** The BRSR presents information on an annual basis, consistently applied across the reporting period. TUVI assessed the

Consistency and Comparability principle as met. No material inconsistencies in methodology, boundary, or reporting approach were identified between the FY 2025-26 and FY 2024-25 disclosures, and any boundary changes have been appropriately disclosed by Birlasoft. Birlasoft's policy is to recalculate or restate prior-year figures only where there is a significant change in methodology, emission factors, organisational boundary, or the identification of a material error, and to disclose any such restatement together with its rationale.

h) **Impact:** Birlasoft communicates its ESG performance through internal and external reporting aligned with BRSR, supported by its policy framework (including the Code of Conduct, ESG Policy, POSH Policy, and Whistle Blower Policy). ESG performance is reported to the Board of Directors, which oversees implementation and monitors progress against established goals and targets.

Reporting Principles for defining report quality: The mainstream of the data and information was verified by TUVI's assurance team as per the agreed scope of work as defined above on a sample basis. The disclosures related to ESG issues and performance are reported in a balanced manner and are clear in terms of content and presentation. In our view, the Annual Report meets the requirements.

Birlasoft discloses the KPIs and actions relating to the creation of value over the short, medium and long term. On the basis of the procedures we have performed and the evidence obtained, the information subject to the reasonable assurance engagement has been prepared, in all material respects, in accordance with the applicable reporting criteria.

Independence and Impartiality Statement

TUVI is an independent, neutral third-party providing sustainability assurance services with qualified environmental and social specialists. TUVI confirms its independence and impartiality in accordance with ISAE 3000 (Revised), supported by internal conflict-of-interest checks, adherence to a documented code of ethics, and implementation of independence safeguards, including separation of assurance and advisory functions, reviewer oversight, and quality control procedures. TUVI confirms that, in relation to this engagement, no non-assurance services were provided to Birlasoft that could impair independence or create self-review, advocacy, familiarity, or self-interest threats. In particular, TUVI was not involved in activities such as preparation or drafting of BRSR disclosures, development of ESG strategy or targets, design or implementation of ESG data management systems, calculation of GHG emissions inventories, internal audit of ESG data, consulting on materiality assessment, or advisory services related to improvement of KPIs subject to assurance.

TUVI confirms that there is no conflict of interest with respect to this assurance engagement. In the reporting year, TUVI did not work with Birlasoft on any engagement that could compromise the independence or impartiality of our findings, conclusions, and observations. TUVI was not involved in the preparation of any content or data included in the BRSR, with the exception of this assurance statement. TUVI maintains complete impartiality towards any individuals interviewed during the assurance engagement. These measures support the conduct of the engagement on an objective and impartial basis.

For and on behalf of TÜV India Private Limited

Manojkumar Borekar
Product Head – Sustainability Assurance Service
TÜV India Private Limited

Date: 29/06/2026
Place: Mumbai, India
Project Reference No: 8124855397

Independent Auditor's Report

To the Members of Birlasoft Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of Birlasoft Limited ("the Company"), which comprise the Balance sheet as at March 31, 2026, the Statement of Profit and Loss, including the statement of Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the standalone financial statements, including a summary of material accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its profit including other comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements for the financial year ended March 31, 2026. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. For each matter below, our description of how our audit addressed the matter is provided in that context.

We have determined the matters described below to be the key audit matters to be communicated in our report. We have fulfilled the responsibilities described in the Auditor's responsibilities for the audit of the standalone financial statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the standalone financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying standalone financial statements.

Key audit matters	How our audit addressed the key audit matter
Revenue recognition (as described in note 32 of the standalone financial statements)	
The Company earns revenue primarily from providing IT services, consulting and business solutions. The scope and pricing arrangement vary depending upon the nature of the contract viz. time-and-materials or fixed price contract. Revenue related to fixed price contracts is recognized as follows: • In case of maintenance and support services, on a straight-line basis where the Company is ready to provide services on time elapsed mode; and • In fixed price contracts where the performance obligation is satisfied over time, it is recognized using percentage-of-completion computed as per the input method of accounting.	Our audit procedures include the following, among others: • Evaluated the Company's accounting policy for revenue recognition and assessed its compliance with Ind AS 115 "Revenue from contract with customers". • Obtained an understanding of the processes, systems and the controls implemented by the Company for recording and computing revenue, contract assets and unearned revenue. • Evaluated the design and tested the operating effectiveness of management's key internal controls (including key IT controls) over revenue recognition.