

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to  
The Board of Directors  
Birlasoft Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Birlasoft Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended June 30, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. The Statement includes the results of the following entities:
  - a. Birlasoft Limited (Holding Company)

Subsidiaries and fellow subsidiaries

- b. Birlasoft Inc., USA
- c. Birlasoft (UK) Limited, UK
- d. Birlasoft Sdn. Bhd., Malaysia
- e. Birlasoft Solutions Limited, UK
- f. Birlasoft Solutions France
- g. Birlasoft Solutions Inc., USA
- h. Birlasoft Computer Corporation, USA
- i. Birlasoft Solutions ME FZE, UAE
- j. Birlasoft Technologies Canada Corporation, Canada



# **SRBC & COLLP**

Chartered Accountants


- k. Birlasoft Consulting Inc., USA
  - l. Birlasoft Solutions Ltda., Brazil
  - m. Birlasoft Solutions Mexico S.A. DE C.V., Mexico
  - n. Birlasoft Solutions GmbH., Germany
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of one subsidiary, whose unaudited interim financial results include total revenues of Rs. 135.12 million, total net profit after tax of Rs.10.82 million and total comprehensive income of Rs. 10.82 million for the quarter ended June 30, 2025 as considered in the Statement which have been reviewed by its respective independent auditor. The independent auditor's reports on interim financial result and other financial information of this entity have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of this subsidiary, is based solely on the report of such auditor and procedures performed by us as stated in paragraph 3 above.

This subsidiary is located outside India whose financial results and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been reviewed by other auditor under generally accepted auditing standards applicable in their respective country. The Holding Company's management has converted the financial results of such subsidiary located outside India from accounting principles generally accepted in their respective country to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion in so far as it relates to the balances and affairs of such subsidiary located outside India is based on the report of other auditor and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

**For SRBC & COLLP**

Chartered Accountants

ICAI Firm registration number: 324982E/E300003

  
per Huzefa Ginwala  
Partner  
Membership No.: 111757



UDIN: 25111757BMIWIN7825

Place: Pune

Date: August 7, 2025




<p style="text-align: center;"><b>Birlasoft Limited</b>  Registered Office: 35 &amp; 36, Rajiv Gandhi Infotech Park, Phase I, MIDC, Hinjawadi, Pune - 411057  Phone : +91 20 6652 5000   secretarial@birlasoft.com   www.birlasoft.com   CIN : L72200PN1990PLC059594</p>				
<b>PART I</b>				
<b>STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2025</b>				
<b>₹ in million (except per share data)</b>				
Particulars	Quarter ended		Year ended	
	30 June 2025 (Unaudited)	31 March 2025 (Audited) (Refer note 7)	30 June 2024 (Unaudited)	31 March 2025 (Audited)
Revenue from operations	12,848.98	13,168.88	13,274.31	53,752.39
Other income (net) (Refer note 5)	331.01	198.71	345.36	1,085.37
<b>Total income</b>	<b>13,179.99</b>	<b>13,367.59</b>	<b>13,619.67</b>	<b>54,837.76</b>
<b>Expenses</b>				
Purchases of equipment and software licences	168.06	202.55	572.50	1,493.90
Change in inventories of equipment	38.48	98.75	-	(103.94)
Employee benefits expense	7,786.64	7,781.21	7,601.56	32,007.94
Finance costs	49.62	55.09	41.95	234.38
Depreciation and amortisation expense	207.72	216.34	205.84	857.09
Other expenses	3,267.74	3,350.62	3,149.20	13,380.05
<b>Total expenses</b>	<b>11,518.26</b>	<b>11,704.56</b>	<b>11,571.05</b>	<b>47,869.42</b>
<b>Profit before tax</b>	<b>1,661.73</b>	<b>1,663.03</b>	<b>2,048.62</b>	<b>6,968.34</b>
<b>Tax expense</b>				
Current tax	615.28	340.02	593.89	1,726.08
Deferred tax charge/ (credit)	(17.89)	101.96	(47.34)	74.66
<b>Total tax expense</b>	<b>597.39</b>	<b>441.98</b>	<b>546.55</b>	<b>1,800.74</b>
<b>Profit for the period</b>	<b>1,064.34</b>	<b>1,221.05</b>	<b>1,502.07</b>	<b>5,167.60</b>
<b>Other comprehensive income/(losses)</b>				
Items that will not be reclassified subsequently to profit or loss				
Remeasurements of defined benefit plans	(4.79)	(14.66)	9.78	39.08
Less: Income tax effect	1.21	3.69	(2.46)	(9.84)
Items that will be reclassified subsequently to profit or loss				
(i) Exchange differences in translating of foreign operations	280.50	39.96	(76.35)	376.24
(ii) Net gains/(losses) on cash flow hedges	34.80	131.95	41.87	(74.76)
Less: Income tax effect	(8.58)	(33.21)	(10.54)	18.81
<b>Total other comprehensive income for the period (net of tax)</b>	<b>303.14</b>	<b>127.73</b>	<b>(37.70)</b>	<b>349.53</b>
<b>Total comprehensive income for the period</b>	<b>1,367.48</b>	<b>1,348.78</b>	<b>1,464.37</b>	<b>5,517.13</b>
<b>Profit attributable to</b>				
Owners of the Company	1,064.34	1,221.05	1,502.07	5,167.60
<b>Profit for the period</b>	<b>1,064.34</b>	<b>1,221.05</b>	<b>1,502.07</b>	<b>5,167.60</b>
<b>Other comprehensive income attributable to</b>				
Owners of the Company	303.14	127.73	(37.70)	349.53
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<b>Total comprehensive income attributable to</b>				
Owners of the Company	1,367.48	1,348.78	1,464.37	5,517.13
<b>Total comprehensive income for the period</b>	<b>1,367.48</b>	<b>1,348.78</b>	<b>1,464.37</b>	<b>5,517.13</b>
Paid up equity capital [Face value ₹ 2/- per share]	555.78	555.75	552.16	555.75
Other equity				34,226.53
<b>Earnings per equity share (face value ₹ 2/- per share) (not annualized for interim periods)</b>				
Basic (₹)	3.81	4.38	5.41	18.64
Diluted (₹)	3.78	4.34	5.32	18.48


INITIALED FOR IDENTIFICATION  
BY  
SRBC  
SRBC & COLLP



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<p align="center"><b>Birlasoft Limited</b>  Registered Office: 35 &amp; 36, Rajiv Gandhi Infotech Park, Phase I, MIDC, Hinjawadi, Pune - 411057  Phone : +91 20 6652 5000   secretarial@birlasoft.com   www.birlasoft.com   CIN : L72200PN1990PLC059594</p>					
<b>PART I</b>					
<b>STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2025</b>					
<b>Notes:</b> 1 The above unaudited consolidated financial results have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at its meeting held on 07 August 2025. These unaudited consolidated financial results are prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time. 2 The Statutory Auditors of the Company have conducted limited review of the above consolidated financial results of the Company for the quarter ended 30 June 2025. An unmodified conclusion has been issued by them thereon. 3 Standalone information:					
₹ in million					
Sr No	Particulars	Quarter ended		Year ended	
		30 June 2025	31 March 2025	30 June 2024	31 March 2025
		(Unaudited)	(Audited) (Refer note 7)	(Unaudited)	(Audited)
a	Revenue	6,265.51	6,325.02	7,213.78	26,578.83
b	Profit before tax	495.47	1,039.87	1,425.30	3,884.32
c	Net profit for the period	367.01	802.71	1,083.72	2,985.48
d	Other comprehensive income/(losses)	22.64	87.77	38.65	(26.71)
e	Total comprehensive income	389.65	890.48	1,122.37	2,958.77
4 The results for the quarter ended 30 June 2025, are available on the Company's website at <a href="https://www.birlasoft.com/company/investors/policies-reports-filings">https://www.birlasoft.com/company/investors/policies-reports-filings</a> and also on the website of BSE Limited at <a href="http://www.bseindia.com">www.bseindia.com</a> and National Stock Exchange of India Limited at <a href="http://www.nseindia.com">www.nseindia.com</a> , where the shares of the Company are listed. 5 Following items are disclosed on net basis in Other Income:					
₹ in million					
Particulars		Quarter ended		Year ended	
		30 June 2025	31 March 2025	30 June 2024	31 March 2025
		(Unaudited)	(Audited) (Refer note 7)	(Unaudited)	(Audited)
Exchange (loss)/ gain		(3.86)	(90.08)	8.08	(117.71)
Fair value gain/(loss) on financial assets (investments) at fair value through profit or loss		97.88	88.71	109.41	305.23
6 Ms. Kamini Shah, Chief Financial Officer and Key Managerial Personnel of the Company, has tendered her resignation from the position, and the same is effective close of business hours on 07 August 2025. Pursuant to the recommendation of the Nomination and Remuneration Committee and the approval of the Audit Committee and the Board of Directors, Mr. Chandrasekar Thyagarajan has been appointed as the Chief Financial Officer and Key Managerial Personnel of the Company, effective 08 August 2025. 7 The figures for quarter ended 31 March 2025 are arrived at, as difference between audited figures in respect of the full financial year and the unaudited published figures upto nine months of the relevant financial year. 8 During the quarter ended 30 June 2024, the management had withdrawn the policy of Long-Term Special Award which was formulated to reward a special group of senior leaders. Consequently, the accumulated provision amount to ₹ 222 million has been reduced from Employee benefit expenses for that quarter.					
<div style="text-align: right;">On behalf of the Board of Directors For Birlasoft Limited</div> <div style="text-align: right;">   <b>Angan Guha</b>  CEO &amp; Managing Director  DIN: 09791436 </div> <div> Place : New Delhi  Date : 07 August 2025 </div>					



Birlasoft Limited					
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Phone : +91 20 6652 5000   secretarial@birlasoft.com   www.birlasoft.com   CIN : L72200PN1990PLC059594					
PART II					
SEGMENT WISE REVENUE AND RESULTS					
₹ in million					
Sr No	Particulars	Quarter ended		Year ended	
		30 June 2025 (Unaudited)	31 March 2025 (Audited) (Refer note 7 of Part I)	30 June 2024 (Unaudited)	31 March 2025 (Audited)
1	<b>Revenue by Industry Practice</b>				
	Banking, Financial Services and Insurance	3,129.35	3,170.85	3,134.45	12,786.29
	Manufacturing	4,900.94	5,190.18	5,195.18	21,314.74
	Energy and Utilities	2,245.30	2,224.20	2,099.12	8,671.56
	Life Sciences & Services	2,573.39	2,583.65	2,845.56	10,979.80
	<b>Revenue from operations</b>	<b>12,848.98</b>	<b>13,168.88</b>	<b>13,274.31</b>	<b>53,752.39</b>
2	<b>Segment Results</b>				
	Banking, Financial Services and Insurance	860.15	839.01	934.42	3,409.41
	Manufacturing	1,037.17	1,086.73	734.64	4,244.90
	Energy and Utilities	787.28	745.80	712.99	2,652.68
	Life Sciences & Services	428.21	320.11	534.45	1,730.77
	<b>Total</b>	<b>3,112.81</b>	<b>2,991.65</b>	<b>2,916.50</b>	<b>12,037.76</b>
	Less:				
	- Finance costs	49.62	55.09	41.95	234.38
	- Other unallocable expenditure (net of unallocable income)	1,401.46	1,273.53	825.93	4,835.04
	<b>Profit before tax</b>	<b>1,661.73</b>	<b>1,663.03</b>	<b>2,048.62</b>	<b>6,968.34</b>
<b>Note :</b> Assets and liabilities are not identified to any reportable segment, since these are used interchangeably across segments and consequently, the management believes that it is not practicable or meaningful to provide segment disclosures relating to total assets and liabilities.					
<div> <div>On behalf of the Board of Directors</div> <div>For Birlasoft Limited</div> <div>  </div> <div>Angan Guha</div> <div>CEO &amp; Managing Director</div> <div>DIN: 09791436</div> </div> <div> <div>Place : New Delhi</div> <div>Date: 07 August 2025</div> </div>					

