S R B C & CO LLP
Chartered Accountants

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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, 2026 (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:

   1. Birlasoft Limited (Holding Company)

   <u>Subsidiaries and fellow subsidiaries</u>

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

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SRBL

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5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of other auditor 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. 137.37 million, total net loss after tax of Rs.13.29 million and total comprehensive loss of Rs. 13.29 million for the quarter ended June 30, 2026 as considered in the statement which have been reviewed by their respective independent auditor.

   The independent auditor's report on interim financial results and other financial information of this entity has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of 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 country 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.

   Our conclusion on the Statement in respect of matters stated in paragraph 6 above is not modified with respect to our reliance on the work done and the report of the other auditor.

For S R B C & CO LLP
Chartered Accountants
ICAI Firm registration number: 324982E/E300003

per Sumit Kumar Agrawal
Partner
Membership No.: 135859

UDIN: 26135859AWLJYB2242

Place: New Delhi
Date: July 28, 2026

S R B C & CO LLP ★ CHARTERED ACCOUNTANTS ★ SRBC

Birlasoft Limited
Registered Office: 35 & 36, Rajiv Gandhi Infotech Park, Phase I, MIDC, Hinjawadi, Pune - 411057
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PART I

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

₹ in million (except per share data)

Particulars	Quarter ended			Year ended
	June 30, 2026 (Unaudited)	March 31, 2026 (Audited) (Refer note 7)	June 30, 2025 (Unaudited)	March 31, 2026 (Audited)
Revenue from operations	13,793.96	13,486.25	12,848.98	53,099.58
Other income (net) (Refer note 5)	290.27	(37.37)	331.01	648.05
Total income	**14,084.23**	**13,448.88**	**13,179.99**	**53,747.63**
Expenses				
Purchases of equipment and software licences	10.07	28.20	168.06	249.01
Change in inventories of equipment	10.40	(0.13)	38.48	57.68
Employee benefits expense	8,378.70	7,862.98	7,786.64	31,707.79
Finance costs	42.96	38.56	49.62	196.02
Depreciation and amortisation expense	193.17	193.01	207.72	803.25
Other expenses	3,167.19	3,103.42	3,267.74	12,424.62
Total expenses	**11,802.49**	**11,226.04**	**11,518.26**	**45,438.37**
Profit before exceptional items and tax	**2,281.74**	**2,222.84**	**1,661.73**	**8,309.26**
Exceptional item				
Impact of New Labour Codes (Refer note 6)	-	-	-	406.88
Profit before tax	**2,281.74**	**2,222.84**	**1,661.73**	**7,902.38**
Tax expense				
Current tax	569.48	380.36	615.28	2,788.66
Deferred tax charge/ (credit)	102.29	83.16	(17.89)	(69.85)
Total tax expense	**671.77**	**463.52**	**597.39**	**2,718.81**
Profit for the period	**1,609.97**	**1,759.32**	**1,064.34**	**5,183.57**
Other comprehensive income/(losses)				
Items that will not be reclassified subsequently to profit or loss				
Remeasurements of defined benefit plans	(12.84)	(5.86)	(4.79)	20.97
Less: Income tax effect	3.23	1.47	1.21	(5.28)
Items that will be reclassified subsequently to profit or loss				
(i) Exchange differences in translating of foreign operations	(63.01)	1,351.68	280.50	2,726.84
(ii) Net gain on effective portion of cash flow hedges	50.43	53.62	34.80	11.78
Less: Income tax effect	(12.69)	(13.50)	(8.58)	(2.96)
Total other comprehensive income/(losses) for the period (net of taxes)	**(34.88)**	**1,387.41**	**303.14**	**2,751.35**
Total comprehensive income for the period	**1,575.09**	**3,146.73**	**1,367.48**	**7,934.92**
Profit attributable to				
Owners of the Company	1,609.97	1,759.32	1,064.34	5,183.57
Profit for the period	**1,609.97**	**1,759.32**	**1,064.34**	**5,183.57**
Other comprehensive income/(losses) attributable to				
Owners of the Company	(34.88)	1,387.41	303.14	2,751.35
Other comprehensive income/(losses) for the period	**(34.88)**	**1,387.41**	**303.14**	**2,751.35**
Total comprehensive income attributable to				
Owners of the Company	1,575.09	3,146.73	1,367.48	7,934.92
Total comprehensive income for the period	**1,575.09**	**3,146.73**	**1,367.48**	**7,934.92**
Paid up equity capital [Face value ₹ 2/- per share]	559.20	559.01	555.78	559.01
Other equity				40,571.65
Earnings per equity share (face value ₹ 2/- per share) (not annualized for interim periods)				
Basic (₹)	5.72	6.27	3.81	18.54
Diluted (₹)	5.70	6.24	3.78	18.50

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BY
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SRBC & CO LLP

BIRLASOFT LIMITED

Birlasoft Limited

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PART I

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

Notes:

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 July 28, 2026. 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 June 30, 2026. An unmodified conclusion has been issued by them thereon.

3 Standalone information:

₹ in million

Sr No	Particulars	Quarter ended			Year ended
		June 30, 2026 (Unaudited)	**March 31, 2026 (Audited) (Refer note 7)**	**June 30, 2025 (Unaudited)**	**March 31, 2026 (Audited)**
a	Revenue	8,291.62	7,558.40	6,265.51	28,220.03
b	Profit before exceptional item and tax	1,962.27	1,306.30	495.47	4,417.97
c	Exceptional item - Impact of New Labour Codes	-	-	-	406.88
d	Profit before tax	1,962.27	1,306.30	495.47	4,011.09
e	Net profit for the period	1,467.85	986.74	367.01	3,016.49
f	Other comprehensive income	28.13	35.73	22.64	24.51
g	Total comprehensive income	1,495.98	1,022.47	389.65	3,041.00

4 The results for the quarter ended June 30, 2026, are available on the Company's website at https://www.birlasoft.com/company/investors/policies-reports-filings and also on the website of BSE Limited at www.bseindia.com and National Stock Exchange of India Limited at www.nseindia.com, 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
	June 30, 2026 (Unaudited)	**March 31, 2026 (Audited) (Refer note 7)**	**June 30, 2025 (Unaudited)**	**March 31, 2026 (Audited)**
Exchange loss	(22.41)	(317.44)	(3.86)	(646.59)
Fair value gain on financial assets (investments) at fair value through profit or loss	133.11	79.41	97.88	329.50

6 On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, ('Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during employment and post-employment.

The Group has assessed the financial implications of these changes which has resulted in an increase in gratuity liability arising from past service cost and an increase in leave liability aggregating to ₹ 406.88 million primarily due to changes in wage definition. Considering that the impact arising from the enactment of the new legislation is an event of a non-recurring nature, the Group has presented this incremental amount as "Impact of Labour Codes" under "Exceptional Item" in the Consolidated Financial Results for the year ended March 31, 2026.

7 The figures for quarter ended March 31, 2026 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.

On behalf of the Board of Directors
For Birlasoft Limited

BIRLASOFT LIMITED

Angan Guha
CEO & Managing Director
DIN. 09791436

Place: New Delhi
Date: July 28, 2026

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PART II

SEGMENT WISE REVENUE AND RESULTS

₹ in million

Sr No	Particulars	Quarter ended			Year ended
		June 30, 2026 (Unaudited)	March 31, 2026 (Audited)	June 30, 2025 (Unaudited)	March 31, 2026 (Audited)
1	**Revenue by Industry Practice**				
	Banking, Financial Services and Insurance	3,509.66	3,250.88	3,129.35	12,958.97
	Manufacturing	5,182.43	5,267.92	4,900.94	20,111.56
	Energy and Utilities	2,396.01	2,383.97	2,245.30	9,175.80
	Life Sciences & Services	2,705.86	2,583.48	2,573.39	10,853.25
	Revenue from operations	**13,793.96**	**13,486.25**	**12,848.98**	**53,099.58**
2	**Segment Results**				
	Banking, Financial Services and Insurance	1,128.75	1,027.92	860.15	3,853.45
	Manufacturing	1,293.17	1,480.67	1,037.17	5,317.05
	Energy and Utilities	964.75	939.78	787.28	3,516.83
	Life Sciences & Services	517.13	301.92	428.21	1,815.39
	Total	**3,903.80**	**3,750.29**	**3,112.81**	**14,502.72**
	Less:				
	- Finance costs	42.96	38.56	49.62	196.02
	- Exceptional Item - Impact of New Labour Codes (Refer note 6)	-	-	-	406.88
	- Other unallocable expenditure (net of unallocable income)	1,579.10	1,488.89	1,401.46	5,997.44
	Profit before tax	**2,281.74**	**2,222.84**	**1,661.73**	**7,902.38**

Note : 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.

On behalf of the Board of Directors
For Birlasoft Limited

BIRLASOFT LIMITED

Angan Guha
CEO & Managing Director
DIN: 09791436

Place: New Delhi
Date: July 28, 2026

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