

November 6, 2025

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001.

National Stock Exchange of India Ltd.,
Exchange Plaza, C/1, G Block,
Bandra - Kurla Complex, Bandra (E),
Mumbai - 400051.

Scrip ID: BSOF
Scrip Code: 532400

Symbol: BSOF
Series: EQ

Kind Attn: The Manager,
Department of Corporate Services

Kind Attn: The Manager,
Listing Department

Subject: - Intimation under Regulations 30, 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended - Outcome of the Board Meeting held on November 6, 2025

Time of commencement of the Board Meeting: 15:35 hours IST

Time of conclusion of the Board Meeting : 16:50 hours IST

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the Company, at its meeting concluded today, *inter alia*, has approved the following:

- a) Unaudited Standalone and Consolidated Financial Results of the Company, for the quarter and half-year ended September 30, 2025; and
- b) Interim Dividend of Rs. 2.50 per equity share (i.e. 125%) of face value of Rs. 2.00 each, for the financial year 2025-26, to be paid to the Members of the Company within 30 days from the declaration by the Board, as per the provisions of Companies Act, 2013, and the Rules made thereunder.

The unaudited Standalone and Consolidated Financial Results for the quarter and half-year ended September 30, 2025, along with the Limited Review Reports thereon are attached and the investor update is being sent separately.

This intimation is also being uploaded on the Company's website at <https://www.birlasoft.com/company/investors>.

Kindly take the same on your records.

Thanking you.

For Birlasoft Limited



Sneha Padve
Company Secretary & Compliance Officer
Membership No. ACS 9678

Birlasoft Limited

Registered Office: 35 & 36, Rajiv Gandhi Infotech Park, Phase - I, MIDC, Hinjawadi, Pune (MH) 411057, India

Tel: +91 20 6652 5000 | contactus@birlasoft.com | www.birlasoft.com

CIN: L72200PN1990PLC059594

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 September 30, 2025 and year to date from April 01, 2025 to September 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:

1. Birlasoft Limited (Holding Company)

Subsidiaries and fellow subsidiaries

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



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 assets of Rs. 532.94 million as at September 30, 2025, total revenues of Rs. 148.29 million and Rs. 283.41 million, total net profit after tax of Rs. 8.16 million and Rs. 18.98 million, total comprehensive income of Rs. 8.16 million and Rs. 18.98 million, for the quarter ended September 30, 2025 and the period ended on that date respectively, and net cash inflows of Rs. 32.63 million for the period from April 01, 2025 to September 30, 2025, as considered in the Statement which have been reviewed by their respective independent auditor.

The independent auditor's report on interim financial result 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.

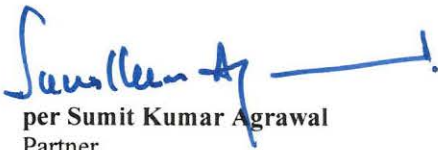
This subsidiary is located outside India whose financial results and other financial information have been prepared in accordance with accounting principles generally accepted in their respective country and which have been reviewed by other auditor under generally accepted auditing standards applicable 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: 25135859 BMTEZK7803

Place: Pune

Date: November 6, 2025

Birlasoft Limited						
Registered Office: 35 & 36, Rajiv Gandhi Infotech Park, Phase I, MIDC, Hinjawadi, Pune - 411057						
Phone : +91 20 6652 5000 secretarial@birlasoft.com www.birlasoft.com CIN : L72200PN1990PLC059594						
PART I						
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2025						
Particulars	Quarter ended			Half year ended		Year ended
	30 September 2025	30 June 2025	30 September 2024	30 September 2025	30 September 2024	31 March 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from operations	13,289.03	12,848.98	13,682.17	26,138.01	26,956.48	53,752.39
Other income (net) (Refer note 5)	220.31	331.01	333.55	551.32	678.91	1,085.37
Total income	13,509.34	13,179.99	14,015.72	26,689.33	27,635.39	54,837.76
Expenses						
Purchases of equipment and software licences	45.80	168.06	554.36	213.86	1,126.86	1,493.90
Change in inventories of equipment	15.22	38.48	(263.90)	53.70	(263.90)	(103.94)
Employee benefits expense	7,963.63	7,786.64	8,296.30	15,750.27	15,897.86	32,007.94
Finance costs	50.97	49.62	67.87	100.59	109.82	234.38
Depreciation and amortisation expense	201.75	207.72	222.30	409.47	428.14	857.09
Other expenses	3,131.73	3,267.74	3,441.95	6,399.47	6,591.15	13,380.05
Total expenses	11,409.10	11,518.26	12,318.88	22,927.36	23,889.93	47,869.42
Profit before tax	2,100.24	1,661.73	1,696.84	3,761.97	3,745.46	6,968.34
Tax expense						
Current tax	987.14	615.28	419.17	1,602.42	1,013.06	1,726.08
Deferred tax charge/ (credit)	(47.92)	(17.89)	2.61	(65.81)	(44.73)	74.66
Total tax expense	939.22	597.39	421.78	1,536.61	968.33	1,800.74
Profit for the period	1,161.02	1,064.34	1,275.06	2,225.36	2,777.13	5,167.60
Other comprehensive income/(losses)						
Items that will not be reclassified subsequently to profit or loss						
Remeasurements of defined benefit plans	11.70	(4.79)	34.88	6.91	44.66	39.08
Less: Income tax effect	(2.95)	1.21	(8.78)	(1.74)	(11.24)	(9.84)
Items that will be reclassified subsequently to profit or loss						
(i) Exchange differences in translating of foreign operations	792.73	280.50	163.95	1,073.23	87.60	376.24
(ii) Net gains/(losses) on cash flow hedges	(170.00)	34.80	(113.11)	(135.20)	(71.24)	(74.76)
Less: Income tax effect	42.61	(8.58)	28.47	34.03	17.93	18.81
Total other comprehensive income for the period (net of tax)	674.09	303.14	105.41	977.23	67.71	349.53
Total comprehensive income for the period	1,835.11	1,367.48	1,380.47	3,202.59	2,844.84	5,517.13
Profit attributable to						
Owners of the Company	1,161.02	1,064.34	1,275.06	2,225.36	2,777.13	5,167.60
Profit for the period	1,161.02	1,064.34	1,275.06	2,225.36	2,777.13	5,167.60
Other comprehensive income attributable to						
Owners of the Company	674.09	303.14	105.41	977.23	67.71	349.53
Other comprehensive income for the period	674.09	303.14	105.41	977.23	67.71	349.53
Total comprehensive income attributable to						
Owners of the Company	1,835.11	1,367.48	1,380.47	3,202.59	2,844.84	5,517.13
Total comprehensive income for the period	1,835.11	1,367.48	1,380.47	3,202.59	2,844.84	5,517.13
Paid up equity capital [Face value ₹ 2/- per share]	557.08	555.78	552.60	557.08	552.60	555.75
Other equity						34,226.53
Earnings per equity share (face value ₹ 2/- per share) (not annualized for interim periods)						
Basic (₹)	4.16	3.81	4.59	7.97	10.00	18.64
Diluted (₹)	4.13	3.78	4.52	7.92	9.85	18.48

INITIAL FOR IDENTIFICATION
BY
SRBC
SRBC&CO LLP



A. J. ...
R

Birlasoft Limited

Registered Office: 35 & 36, Rajiv Gandhi Infotech Park, Phase I, MIDC, Hinjawadi, Pune - 411057
Phone : +91 20 6652 5000 | secretarial@birlasoft.com | www.birlasoft.com | CIN : L72200PN1990PLC059594

PART I

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2025

Notes:

- 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 06 November 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.
- The Statutory Auditors of the Company have conducted limited review of the above consolidated financial results of the Company for the quarter and half year ended 30 September 2025. An unmodified conclusion has been issued by them thereon.
- Standalone information:

₹ in million

Sr No	Particulars	Quarter ended			Half year ended		Year ended
		30 September 2025	30 June 2025	30 September 2024	30 September 2025	30 September 2024	31 March 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
a	Revenue	6,900.17	6,265.51	6,436.89	13,165.68	13,650.67	26,578.83
b	Profit before tax	1,329.76	495.47	663.66	1,825.23	2,088.96	3,884.32
c	Net profit for the period	1,006.65	367.01	520.18	1,373.66	1,603.90	2,985.48
d	Other comprehensive income/(losses)	(118.64)	22.64	(58.54)	(96.00)	(19.89)	(26.71)
e	Total comprehensive income	888.01	389.65	461.64	1,277.66	1,584.01	2,958.77

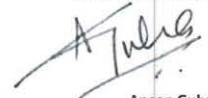
- The results for the quarter and half year ended 30 September 2025, are available on the Company's website at <https://www.birlasoft.com/company/investors/policies-reports-filings> and also on the website of BSE Limited at www.bseindia.com and National Stock Exchange of India Limited at www.nseindia.com, where the shares of the Company are listed.
- Following items are disclosed on net basis in Other Income:

₹ in million

Particulars	Quarter ended			Half year ended		Year ended
	30 September 2025	30 June 2025	30 September 2024	30 September 2025	30 September 2024	31 March 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Exchange (loss)/ gain	(116.07)	(3.86)	50.82	(119.93)	58.90	(117.71)
Fair value gain/(loss) on financial assets (investments) at fair value through profit or loss	63.74	97.88	32.86	161.62	142.27	305.23

- The Board of Directors declared an interim dividend of ₹ 2.5/- per equity share of face value of ₹ 2/- each. The record date for determining the entitlement of the Members for interim dividend is 14 November 2025.

On behalf of the Board of Directors
For Birlasoft Limited



Angan Guha
CEO & Managing Director
DIN: 09791436

Place : New York

Date: 06 November 2025

INITIAL FOR IDENTIFICATION

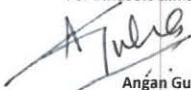
BY

SRBC

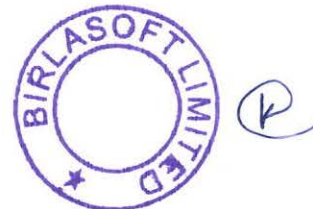
SRBC&CO LLP



(K)

Birlasoft Limited						
Registered Office: 35 & 36, Rajiv Gandhi Infotech Park, Phase I, MIDC, Hinjawadi, Pune - 411057 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			Half year ended	
		30 September 2025 (Unaudited)	30 June 2025 (Unaudited)	30 September 2024 (Unaudited)	30 September 2025 (Unaudited)	30 September 2024 (Unaudited)
						31 March 2025 (Audited)
1	Revenue by Industry Practice					
	Banking, Financial Services and Insurance	3,297.69	3,129.35	3,196.22	6,427.04	6,330.67
	Manufacturing	4,856.35	4,900.94	5,457.59	9,757.29	10,652.77
	Energy and Utilities	2,294.37	2,245.30	2,204.68	4,539.67	4,303.80
	Life Sciences & Services	2,840.62	2,573.39	2,823.68	5,414.01	5,669.24
	Revenue from operations	13,289.03	12,848.98	13,682.17	26,138.01	26,956.48
2	Segment Results					
	Banking, Financial Services and Insurance	954.61	860.15	811.84	1,814.76	1,746.26
	Manufacturing	1,257.33	1,037.17	1,179.34	2,294.50	1,913.98
	Energy and Utilities	893.01	787.28	597.10	1,680.29	1,310.09
	Life Sciences & Services	521.74	428.21	451.84	949.95	986.29
	Total	3,626.69	3,112.81	3,040.12	6,739.50	5,956.62
	Less:					
	- Finance costs	50.97	49.62	67.87	100.59	109.82
	- Other unallocable expenditure (net of unallocable income)	1,475.48	1,401.46	1,275.41	2,876.94	2,101.34
	Profit before tax	2,100.24	1,661.73	1,696.84	3,761.97	3,745.46
						6,968.34
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  Angan Guha CEO & Managing Director DIN: 09791436 Place : New York Date: 06 November 2025						

INITIAL FOR IDENTIFICATION
BY
SRBC
SRBC&CO LLP



Birlasoft Limited			
Registered Office: 35 & 36, Rajiv Gandhi Infotech Park, Phase I, MIDC, Hinjawadi, Pune - 411057			
Phone : +91 20 6652 5000 secretarial@birlasoft.com www.birlasoft.com CIN : L72200PN1990PLC059594			
PART III			
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2025			
₹ in million			
	Particulars	30 September 2025 (Unaudited)	31 March 2025 (Audited)
A	ASSETS		
1	Non-current assets		
a.	Property, plant and equipment	845.31	970.00
b.	Right-of-use assets	1,340.94	1,335.66
c.	Capital work-in-progress	91.59	48.86
d.	Goodwill	5,343.79	5,071.84
e.	Other intangible assets	43.45	61.45
f.	Intangible assets under development	257.05	176.33
g.	Financial assets		
	Investments	3,156.21	2,971.80
	Finance Lease Receivable	486.39	529.15
	Other financial assets	102.72	293.13
h.	Income tax assets (net)	336.84	335.05
i.	Deferred tax assets (net)	1,125.87	1,001.53
j.	Other non-current assets	418.38	196.75
		13,548.54	12,991.55
2	Current assets		
a.	Inventories	50.24	103.94
b.	Financial assets		
	Investments	15,855.49	14,570.56
	Trade receivables	10,730.35	9,801.60
	Cash and cash equivalents	4,100.34	3,270.84
	Bank balances other than cash and cash equivalent	322.22	1,177.98
	Finance Lease Receivable	227.21	181.98
	Other financial assets	42.35	67.12
c.	Other current assets	2,638.41	2,458.33
		33,966.61	31,632.35
	TOTAL ASSETS	47,515.15	44,623.90
B	EQUITY AND LIABILITIES		
	Equity		
a.	Equity share capital	557.08	555.75
b.	Other equity	36,453.69	34,226.53
	Total equity	37,010.77	34,782.28
	Liabilities		
1	Non-current liabilities		
a.	Financial liabilities		
	Borrowings	67.43	82.41
	Lease liabilities	1,088.80	1,037.80
	Trade payables		
	a) Total outstanding dues of micro enterprises and small enterprises	-	-
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	45.17	60.18
	Other financial liabilities	41.51	50.03
b.	Provisions	838.34	757.34
		2,081.25	1,987.76
2	Current liabilities		
a.	Financial liabilities		
	Borrowings	31.42	31.66
	Lease liabilities	325.89	358.10
	Trade payables		
	a) Total outstanding dues of micro enterprises and small enterprises	2.73	3.45
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,559.12	2,349.87
	Other financial liabilities	1,603.99	1,677.67
b.	Other current liabilities	2,439.65	2,566.14
c.	Provisions	799.97	671.94
d.	Income tax liabilities (net)	660.36	195.03
		8,423.13	7,853.86
	Total Liabilities	10,504.38	9,841.62
	TOTAL EQUITY AND LIABILITIES	47,515.15	44,623.90

On behalf of the Board of Directors
For Birlasoft Limited

Angan Guha
CEO & Managing Director
DIN: 09791436

Place : New York
Date: 06 November 2025

INITIAL FOR IDENTIFICATION
BY *SPBC*
SRBC & CO LLP



Birlasoft Limited			
Registered Office: 35 & 36, Rajiv Gandhi Infotech Park, Phase I, MIDC, Hinjawadi, Pune - 411057			
Phone : +91 20 6652 5000 secretarial@birlasoft.com www.birlasoft.com CIN : L72200PN1990PLC059594			
PART IV			
CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 SEPTEMBER 2025			
₹ in million			
	Particulars	30 September 2025 (Unaudited)	30 September 2024 (Unaudited)
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before tax	3,761.97	3,745.46
	Adjustments for		
	(Profit)/Loss on sale of property, plant and equipment and intangible assets (net)	(0.46)	6.12
	Depreciation and amortization expense	409.47	428.14
	Interest expense	100.59	109.82
	Interest income	(401.99)	(336.71)
	Gain on sale / redemption of mutual funds / bonds	(69.55)	(65.49)
	Fair value gain on financial assets (investments) at fair value through profit or loss	(161.62)	(142.27)
	Provision for doubtful debts and advances (net)	(20.57)	(61.52)
	Bad debts written off	-	41.58
	Liabilities written back	(36.55)	(45.89)
	Share based compensation expenses	101.06	284.12
	Unrealized foreign exchange loss	422.08	49.00
	Operating Profit before working capital changes	4,104.43	4,012.36
	Adjustments for changes in working capital:		
	Decrease/(Increase) in inventories	53.70	(263.90)
	(Increase) in trade receivables	(860.93)	(472.96)
	Decrease/(Increase) in Finance Lease Receivable	27.47	(477.51)
	(Increase)/Decrease in other financial assets and other assets	(379.02)	65.86
	Increase in trade Payables	193.07	89.42
	(Decrease)/Increase in other financial liabilities, other liabilities and provisions	(100.48)	160.46
	Cash generated from operations	3,038.24	3,113.73
	Income taxes paid (net of refunds)	(1,140.62)	(1,010.68)
	Net cash generated from operating activities (A)	1,897.62	2,103.05
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of property, plant and equipment and intangible assets (including net movement in capital work-in-progress, intangible assets under development and capital advances & payable with respect to property, plant & equipment)	(190.24)	(197.68)
	Proceeds from sale of property, plant and equipment	1.96	1.70
	Purchase of investments	(26,586.72)	(25,517.86)
	Sale of investments	25,773.30	24,900.57
	Interest received	275.44	210.82
	Bank deposits placed	(11.31)	(2,024.72)
	Proceeds from redemption of bank deposits	1,084.48	662.09
	Net cash generated from/(used in) investing activities (B)	346.91	(1,965.08)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from issue of share capital and share application money	36.85	36.60
	Proceeds from long term borrowings	-	109.46
	Repayment of long term borrowings	(17.40)	(11.97)
	Payment of lease liabilities	(222.92)	(223.68)
	Dividend paid	(1,112.01)	(1,104.32)
	Interest and finance charges paid	(41.89)	(62.51)
	Net cash used in financing activities (C)	(1,357.37)	(1,256.42)
D	Exchange differences on translation of foreign currency cash and cash equivalents (D)	(57.66)	8.29
	Net Increase/(Decrease) in cash and cash equivalents (A + B + C + D)	829.50	(1,110.16)
	Cash and cash equivalents at end of the period	4,100.34	2,815.54
	Cash and cash equivalents at beginning of the period	3,270.84	3,925.70
	Net Increase/(Decrease) in cash and cash equivalents	829.50	(1,110.16)

Note 1 :

Figures in brackets represent outflows of cash and cash equivalents.

Note 2 :

The above Cash Flow Statement has been prepared under the indirect method as set out in the Indian Accounting Standard (Ind-AS) 7 on statement of cash flows.

On behalf of the Board of Directors
For Birlasoft Limited

Place : New York
Date: 06 November 2025

INITIAL FOR IDENTIFICATION
BY
SRBC&CO LLP

BIRLASOFT LIMITED

Angan Guha
CEO & Managing Director
DIN: 09791436

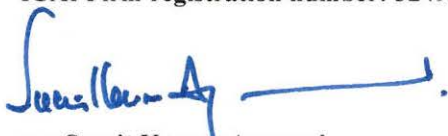
Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report to
The Board of Directors
Birlasoft Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Birlasoft Limited (the "Company") for the quarter ended September 30, 2025 and year to date from April 01, 2025 to September 30, 2025 (the "Statement") attached herewith, being submitted by the 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 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 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in 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.

For S R B C & CO LLP

Chartered Accountants

ICAI Firm registration number: 324982E/E300003



per Sumit Kumar Agrawal

Partner

Membership No.: 135859

UDIN: 25135859 BMTEZJ8296

Place: Pune

Date: November 6, 2025



Birlasoft Limited						
Registered Office : 35 & 36, Rajiv Gandhi Infotech Park, Phase-I, MIDC, Hinjawadi, Pune - 411057						
Phone : +91 20 6652 5000 secretarial@birlasoft.com www.birlasoft.com CIN : L72200PN1990PLC059594						
PART I						
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2025						
Particulars	Quarter ended			Half year ended		Year ended
	30 September 2025	30 June 2025	30 September 2024	30 September 2025	30 September 2024	31 March 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from operations	6,900.17	6,265.51	6,436.89	13,165.68	13,650.67	26,578.83
Other income (net) (Refer note 5)	448.49	245.16	230.04	693.65	467.16	1,369.28
Total Income	7,348.66	6,510.67	6,666.93	13,859.33	14,117.83	27,948.11
Expenses						
Purchases of equipment and software licences	0.66	1.11	160.36	1.77	732.86	732.65
Change in inventories of equipment	0.98	11.55	(120.06)	12.53	(120.06)	(17.92)
Employee benefits expense	4,745.30	4,708.67	4,813.72	9,453.97	9,213.17	18,880.88
Finance costs	23.90	23.59	25.29	47.49	37.83	85.56
Depreciation and amortisation expense	164.76	173.04	191.71	337.80	367.15	730.38
Other expenses	1,083.30	1,097.24	932.25	2,180.54	1,797.92	3,652.24
Total expenses	6,018.90	6,015.20	6,003.27	12,034.10	12,028.87	24,063.79
Profit before tax	1,329.76	495.47	663.66	1,825.23	2,088.96	3,884.32
Tax expense						
Current tax	364.97	121.15	156.86	486.12	513.36	903.53
Deferred tax (credit)/charge	(41.86)	7.31	(13.38)	(34.55)	(28.30)	(4.69)
Total tax expense	323.11	128.46	143.48	451.57	485.06	898.84
Profit for the period	1,006.65	367.01	520.18	1,373.66	1,603.90	2,985.48
Other comprehensive (losses)/income						
Items that will not be reclassified subsequently to profit or loss						
Remeasurements of defined benefit plans	11.70	(4.79)	34.88	6.91	44.66	39.08
Less: Income tax effect	(2.95)	1.21	(8.78)	(1.74)	(11.24)	(9.84)
Items that will be reclassified subsequently to profit or loss						
Net gains/(losses) on cash flow hedges	(170.00)	34.80	(113.11)	(135.20)	(71.24)	(74.76)
Less: Income tax effect	42.61	(8.58)	28.47	34.03	17.93	18.81
Total other comprehensive (losses)/income	(118.64)	22.64	(58.54)	(96.00)	(19.89)	(26.71)
Total comprehensive income for the period	888.01	389.65	461.64	1,277.66	1,584.01	2,958.77
Paid up equity capital [Face value ₹ 2/- per share]	557.08	555.78	552.60	557.08	552.60	555.75
Other equity						15,908.90
Earnings per equity share (face value ₹ 2/- per share) (Not annualized for interim periods)						
Basic (₹)	3.60	1.31	1.87	4.92	5.77	10.77
Diluted (₹)	3.58	1.30	1.84	4.89	5.69	10.68



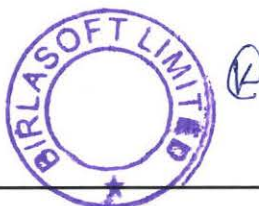
Signature

Birlasoft Limited Registered Office : 35 & 36, Rajiv Gandhi Infotech Park, Phase-I, MIDC, Hinjawadi, Pune - 411057 Phone : +91 20 6652 5000 secretarial@birlasoft.com www.birlasoft.com CIN : L72200PN1990PLC059594						
PART I						
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2025						
Notes: 1 The above unaudited standalone 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 06 November 2025. These unaudited standalone 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 a limited review of the above standalone financial results of the Company for the quarter and half year ended 30 September 2025. An unmodified conclusion has been issued by them thereon. 3 The results for the quarter and half year ended 30 September 2025, 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. 4 Where financial results contain both consolidated financial results and standalone financial results of the parent, segment information is required to be presented only in the consolidated financial results. Accordingly, segment information has been presented in the consolidated financial results. 5 Following items are disclosed on net basis in Other Income:						
						₹ in million
Particulars	Quarter ended			Half year ended		Year ended
	30 September 2025 (Unaudited)	30 June 2025 (Unaudited)	30 September 2024 (Unaudited)	30 September 2025 (Unaudited)	30 September 2024 (Unaudited)	31 March 2025 (Audited)
Exchange (loss)/gain	(57.33)	17.90	56.07	(39.43)	75.20	(70.44)
Fair value gain/(loss) on financial assets (investments) at fair value through profit or loss	(17.95)	14.18	(42.35)	(3.77)	2.53	11.43
6 The Board of Directors declared an interim dividend of ₹ 2.5/- per equity share of face value of ₹ 2/- each. The record date for determining the entitlement of the Members for interim dividend is 14 November 2025.						
						On behalf of the Board of Directors For Birlasoft Limited  Angan Guha CEO & Managing Director DIN: 09791436
Place: New York Date: 06 November 2025						



Birlasoft Limited		
Registered Office : 35 & 36, Rajiv Gandhi Infotech Park, Phase-I, MIDC, Hinjawadi, Pune - 411057		
Phone : +91 20 6652 5000 secretarial@birlasoft.com www.birlasoft.com CIN : L72200PN1990PLC059594		
PART II		
STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2025		
₹ in million		
Particulars	30 September 2025 (Unaudited)	31 March 2025 (Audited)
A ASSETS		
1 Non-current assets		
a. Property, plant and equipment	716.80	847.21
b. Right of use asset	989.90	974.68
c. Capital work in progress	82.11	24.00
d. Other Intangible assets	43.45	61.45
e. Intangible assets under development	257.05	176.33
f. Financial assets		
Investment	6,819.55	6,635.14
Finance lease receivable	207.89	262.74
Other financial assets	92.67	97.58
g. Income tax assets (net)	92.19	141.17
h. Deferred tax assets (net)	489.10	420.52
i. Other non-current assets	116.70	18.11
	9,907.41	9,658.93
2 Current assets		
a. Inventories	5.39	17.92
b. Financial assets		
Investments	6,195.54	6,220.87
Trade receivables	3,858.48	2,541.44
Cash and cash equivalents	704.39	660.63
Bank balances other than cash and cash equivalent	50.10	1,078.13
Finance lease receivable	64.51	39.92
Other financial assets	113.23	190.74
c. Other current assets	1,664.65	1,234.13
	12,656.29	11,983.78
TOTAL ASSETS	22,563.70	21,642.71
B EQUITY AND LIABILITIES		
Equity		
a. Equity share capital	557.08	555.75
b. Other equity	16,211.13	15,908.90
	16,768.21	16,464.65
Liabilities		
1 Non-current liabilities		
a. Financial liabilities		
Borrowings	67.43	82.41
Lease Liabilities	794.05	741.84
Other financial liabilities	19.53	22.51
b. Provisions	834.28	753.83
c. Other non-current liabilities	-	-
	1,715.29	1,600.59
2 Current liabilities		
a. Financial liabilities		
Borrowings	31.42	31.66
Lease Liabilities	227.96	253.39
Trade payables		
a) Outstanding dues of micro enterprises and small enterprises	2.73	3.45
b) Outstanding dues of creditors other than micro enterprises and small enterprises	1,283.20	1,037.50
Other financial liabilities	1,417.11	1,372.85
b. Other current liabilities	423.10	500.29
c. Provisions	269.17	240.80
d. Income tax liabilities (net)	425.51	137.53
	4,080.20	3,577.47
Total Liabilities	5,795.49	5,178.06
TOTAL EQUITY AND LIABILITIES	22,563.70	21,642.71

INITIAL FOR IDENTIFICATION
BY
SPBC
SRBC & CO LLP
Place: New York
Date: 06 November 2025



On behalf of the Board of Directors
For Birlasoft Limited

Angan Guha
Angan Guha
CEO & Managing Director
DIN: 09791436

Birlasoft Limited			
Registered Office : 35 & 36, Rajiv Gandhi Infotech Park, Phase-I, MIDC, Hinjawadi, Pune - 411057			
Phone : +91 20 6652 5000 secretarial@birlasoft.com www.birlasoft.com CIN : L72200PN1990PLC059594			
PART III			
STANDALONE STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 SEPTEMBER 2025			
		₹ in million	
		Half year ended	
Particulars		30 September 2025 (Unaudited)	30 September 2024 (Unaudited)
A CASH FLOW FROM OPERATING ACTIVITIES			
Profit before tax		1,825.23	2,088.96
Adjustments for			
(Profit)/Loss on sale of property, plant and equipment and intangible assets (net)		(1.07)	2.09
Depreciation and Amortization expenses		337.80	367.15
Interest expense		47.49	37.83
Interest income		(350.27)	(304.22)
Dividend income		(308.68)	-
Gain on sale / redemption of mutual funds / bonds		(69.55)	(65.49)
Fair value loss / (gain) on financial assets (investments) at fair value through profit or loss		3.77	(2.53)
Provision for doubtful debts and advances (net)		(12.26)	(14.03)
Bad debts written off		-	41.58
Liabilities written back		(6.27)	(9.08)
Share based compensation expenses		82.40	164.24
Unrealised foreign exchange loss		(19.45)	31.02
Operating Profit before working capital changes		1,529.14	2,337.52
Adjustments for changes in working capital:			
Decrease/(Increase) in Inventory		12.53	(120.06)
(Increase)/Decrease in trade receivables		(1,292.30)	383.96
Decrease/(Increase) in finance lease receivable		43.83	(326.42)
(Increase) in other financial assets and other assets		(435.47)	(316.96)
Increase/(Decrease) in trade Payables		251.42	(61.36)
(Decrease) in other financial liabilities, other liabilities and provisions		(56.52)	(138.53)
Cash generated from operations		52.63	1,758.15
Income taxes paid (net of refunds)		(150.90)	(432.40)
Net cash (used in)/ generated from operating activities (A)		(98.27)	1,325.75
B CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment and intangible assets (including net movement in capital work in progress, intangible assets under development, capital advances and payables in respect of Property, Plant and equipment)		(187.57)	(150.54)
Proceeds from sale of property, plant and equipment		1.96	1.70
Purchase of other investments		(17,206.32)	(12,664.97)
Sale of investments		17,213.68	13,413.26
Interest received		240.05	180.01
Dividend received		308.68	-
Bank Deposits placed		(11.31)	(1,711.11)
Proceeds from redemption of bank deposits		1,037.18	656.70
Net cash generated/ (used in) investing activities (B)		1,396.35	(274.95)
C CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from issue of share capital and share application money		36.85	36.60
Proceeds from long term borrowings		-	109.46
Repayment of long term borrowings		(17.40)	(11.97)
Payment of lease liabilities		(160.35)	(172.17)
Dividend paid		(1,112.01)	(1,104.32)
Interest and finance charges paid		(1.97)	(4.57)
Net cash (used in) financing activities (C)		(1,254.88)	(1,146.97)
D Exchange differences on translation of foreign currency cash and cash equivalents (D)		0.56	(0.52)
Net increase / (decrease) in cash and cash equivalents (A + B+ C + D)		43.76	(96.69)
Cash and cash equivalents at end of the period		704.39	435.52
Cash and cash equivalents at beginning of the period		660.63	532.21
Net increase/ (decrease) in cash and cash equivalents		43.76	(96.69)
Note 1: Figures in brackets represent outflows of cash and cash equivalents.			
Note 2: The above Cash Flow Statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind-AS) 7 on Statement of cash flows.			
On behalf of the Board of Directors For Birlasoft Limited  Angan Guha CEO & Managing Director DIN: 09791436 Place: New York Date: 06 November 2025			

