

84	Birlasoft Limited	Birlasoft Solutions Limited (Including Spain & Slovakia)	Subsidiary Companies (Direct Holding)	Investment		0	Not Applicable	-	47.49	47.49									
85	Birlasoft Limited	Birlasoft Inc.	Subsidiary Companies (Direct Holding)	Investment		0	Not Applicable	-	25.90	25.90									
86	Birlasoft Limited	Birlasoft Solutions Ltda.	Subsidiary Companies (Indirect Holding)	Investment		0	Not Applicable	-	0.04	0.04									
87	Birlasoft Sdn. Bhd.	MSP HITECT (M) SDN. BHD	Subsidiary Related Party	Purchase of goods or services		0	Not Applicable	0.13	-	-									
88	Birlasoft Inc.	USILaw, Inc.	Subsidiary Related Party	Purchase of goods or services		0	Not Applicable	40.54	7.99	9.50									
89	Birlasoft Solutions Inc.	USILaw, Inc.	Subsidiary Related Party	Purchase of goods or services		0	Not Applicable	0.02	-	-									
90	Birlasoft Consulting Inc.	USILaw, Inc.	Subsidiary Related Party	Purchase of goods or services		0	Not Applicable	0.01	0.44	-									
91	Birlasoft (UK) Limited (Including Netherland Branch)	The East Indian Produce Co. Ltd.	Subsidiary Related Party	Purchase of goods or services		0	Not Applicable	2.55	-	-									
92	Birlasoft (UK) Limited (Including Netherland Branch)	Ashish Satija	Subsidiary Related Party	Remuneration		0	Not Applicable	6.68	-	-									
93	Birlasoft (UK) Limited (Including Netherland Branch)	Manjunath Kygonahally	Subsidiary Related Party	Remuneration		0	Not Applicable	42.88	-	-									
94	Birlasoft Solutions ME FZE (includes Australia branch)	Elson Varghese Mattappadom	Subsidiary Related Party	Remuneration		10.54	Approved	-	-	-									
95	Birlasoft Solutions ME FZE (includes Australia branch)	Ashish Kumar Srivastava	Subsidiary Related Party	Remuneration		13.50	Approved	7.08	-	-									
96	Birlasoft Solutions Inc.	Indu Nangia	Subsidiary Related Party	Remuneration		0	Not Applicable	15.09	-	-									
97	Birlasoft Solutions Inc.	Angan Guha	Chief Executive Officer & Managing Director	Remuneration		0	Not Applicable	51.82	-	-									
98	Birlasoft (UK) Limited (Including Netherland Branch)	Amita Birla	Director	Any other transaction	Director fees	0	Not Applicable	8.93	-	-									
99	Birlasoft Inc.	CK Birla Corporate Services Limited	Director and/or relative own more than 20% or more of the voting power directly/indirectly (leading to control as per IndAS)	Purchase of goods or services		0	Not Applicable	4.85	(3.81)	-									
100	Birlasoft Consulting Inc.	CK Birla Corporate Services Limited	Director and/or relative own more than 20% or more of the voting power directly/indirectly (leading to control as per IndAS)	Purchase of goods or services		0	Not Applicable	(0.11)	(0.11)	-									
101	Birlasoft Solutions France	CK Birla Corporate Services Limited	Director and/or relative own more than 20% or more of the voting power directly/indirectly (leading to control as per IndAS)	Purchase of goods or services		0	Not Applicable	0.33	(0.07)	-									
102	Birlasoft Technologies Canada Corporation	CK Birla Corporate Services Limited	Director and/or relative own more than 20% or more of the voting power directly/indirectly (leading to control as per IndAS)	Purchase of goods or services		0	Not Applicable	(0.05)	(0.06)	-									
103	Birlasoft Solutions GmbH	CK Birla Corporate Services Limited	Director and/or relative own more than 20% or more of the voting power directly/indirectly (leading to control as per IndAS)	Purchase of goods or services		0	Not Applicable	0.09	-	-									
104	Birlasoft Solutions ME FZE (includes Australia branch)	CK Birla Corporate Services Limited	Director and/or relative own more than 20% or more of the voting power directly/indirectly (leading to control as per IndAS)	Purchase of goods or services		0	Not Applicable	-	(0.01)	-									
105	Birlasoft Solutions Mexico, S.A. DE C.V.	CK Birla Corporate Services Limited	Director and/or relative own more than 20% or more of the voting power directly/indirectly (leading to control as per IndAS)	Purchase of goods or services		0	Not Applicable	0.05	-	-									
106	Birlasoft Computer Corporation	CK Birla Corporate Services Limited	Director and/or relative own more than 20% or more of the voting power directly/indirectly (leading to control as per IndAS)	Purchase of goods or services		0	Not Applicable	0.20	(0.13)	-									
107	Birlasoft Solutions Inc.	CK Birla Corporate Services Limited	Director and/or relative own more than 20% or more of the voting power directly/indirectly (leading to control as per IndAS)	Purchase of goods or services		0	Not Applicable	3.94	(2.27)	-									
108	Birlasoft Sdn. Bhd.	Metrod (Malaysia) Sdn. Bhd.	Subsidiary Related Party	Sale of goods or services		15.00	Approved	-	-	-									
109	Birlasoft Solutions Inc.	Birlasoft Consulting Inc.	Subsidiary Company	Investment		0	Not Applicable	-	3,382.70	3,612.91									
110	Birlasoft Solutions Inc.	Birlasoft Solutions Ltda.	Subsidiary Company	Investment		0	Not Applicable	-	130.52	139.40									
111	Birlasoft Solutions Inc.	Birlasoft Solutions Mexico, S.A. DE C.V.	Subsidiary Company	Investment		0	Not Applicable	-	185.76	198.40									
112	Birlasoft Inc.	Birlasoft (UK) Limited (Including Netherlands Branch)	Subsidiary Company	Investment		0	Not Applicable	-	24.75	26.44									
113	Birlasoft Solutions Limited (Including Spain & Slovakia)	Birlasoft Solutions GmbH	Subsidiary Company	Investment		0	Not Applicable	-	958.45	1,004.08									
114	Birlasoft Technologies Canada Corporation	Birlasoft Solutions Limited (Including Spain & Slovakia)	Fellow Subsidiary Companies	Loan		0	Not Applicable	-	77.61	81.30			Loan	2.50%	5 Years	Unsecured	Working capital requirements		
115	Birlasoft Technologies Canada Corporation	Birlasoft Solutions Limited (Including Spain & Slovakia)	Fellow Subsidiary Companies	Any other transaction	Interest on loan	0	Not Applicable	1.00	0.50	0.25			Accrued Interest on loan	2.50%	5 Years	Unsecured	Working capital requirements		
116	Birlasoft Solutions France	Birlasoft Solutions GmbH	Fellow Subsidiary Companies	Loan		0	Not Applicable	-	156.37	163.06			Loan	4.30%	4 Years	Unsecured	Working capital requirements		
117	Birlasoft Solutions France	Birlasoft Solutions GmbH	Fellow Subsidiary Companies	Any other transaction	Interest on loan	0	Not Applicable	3.42	1.69	5.26			Accrued Interest on loan	4.30%	4 Years	Unsecured	Working capital requirements		
118	Birlasoft Solutions France	Birlasoft (UK) Limited (Including Netherlands Branch)	Fellow Subsidiary Companies	Loan		0	Not Applicable	-	72.97	76.09			Loan	4.30%	4 Years	Unsecured	Working capital requirements		
119	Birlasoft Solutions France	Birlasoft (UK) Limited (Including Netherlands Branch)	Fellow Subsidiary Companies	Any other transaction	Interest on loan	0	Not Applicable	1.60	0.79	1.63			Accrued Interest on loan	4.30%	4 Years	Unsecured	Working capital requirements		

120	Birlasoft Inc.	Birlasoft (UK) Limited (Including Netherlands Branch)	Subsidiary Company	Loan		0	Not Applicable	-	2,268.58	2,376.57				Loan	5.90%	10 Years	Unsecured	Working capital requirements
121	Birlasoft Inc.	Birlasoft (UK) Limited (Including Netherlands Branch)	Subsidiary Company	Any other transaction	Interest on loan	0	Not Applicable	66.78	12.12	82.61				Accrued Interest on loan	5.90%	10 Years	Unsecured	Working capital requirements
122	Birlasoft (UK) Limited (Including Netherlands)	Birlasoft Solutions Limited (Including Spain & Slovakia)	Fellow Subsidiary Companies	Loan		0	Not Applicable	-	1,074.59	1,125.74				Loan	4.90%	10 Years	Unsecured	Working capital requirements
123	Birlasoft (UK) Limited (Including Netherlands)	Birlasoft Solutions Limited (Including Spain & Slovakia)	Fellow Subsidiary Companies	Any other transaction	Interest on loan	0	Not Applicable	26.29	4.92	32.66				Accrued Interest on loan	4.90%	10 Years	Unsecured	Working capital requirements
124	Birlasoft Solutions Ltda.	Birlasoft Solutions France	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	12.68	1.95	0.71								
125	Birlasoft Solutions Ltda.	Birlasoft Solutions Inc.	Holding Company	Sale of goods or services		0	Not Applicable	43.65	8.27	10.26								
126	Birlasoft Solutions Ltda.	Birlasoft Solutions Limited (Including Spain & Slovakia)	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	17.69	4.31	2.54								
127	Birlasoft Technologies Canada Corporation	Birlasoft Solutions Mexico, S.A. DE C.V.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	-	0.02	-								
128	Birlasoft Technologies Canada Corporation	Birlasoft (UK) Limited (Including Netherlands Branch)	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	3.85	0.91	3.01								
129	Birlasoft Technologies Canada Corporation	Birlasoft Computer Corporation	Holding Company	Sale of goods or services		0	Not Applicable	2.18	0.06	1.31								
130	Birlasoft Technologies Canada Corporation	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	68.57	(5.32)	17.15								
131	Birlasoft Technologies Canada Corporation	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	46.93	10.36	11.47								
132	Birlasoft Solutions France	Birlasoft (UK) Limited (Including Netherlands Branch)	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	10.17	0.42	1.83								
133	Birlasoft Solutions France	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	-	0.03	-								
134	Birlasoft Solutions France	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	1.66	(1.48)	(0.08)								
135	Birlasoft Solutions France	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	7.31	1.38	0.49								
136	Birlasoft Solutions France	Birlasoft Solutions Limited (Including Spain & Slovakia)	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	-	0.07	-								
137	Birlasoft Solutions GmbH	Birlasoft (UK) Limited (Including Netherlands Branch)	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	14.30	-	3.64								
138	Birlasoft Solutions GmbH	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	0.10	-	-								
139	Birlasoft Solutions GmbH	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	7.11	0.65	3.97								
140	Birlasoft Solutions ME FZE (includes Australia branch)	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	-	(0.09)	(1.19)								
141	Birlasoft Solutions ME FZE (includes Australia branch)	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	4.21	0.73	0.87								
142	Birlasoft Solutions ME FZE (includes Australia branch)	Birlasoft Technologies Canada Corporation	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	0.74	0.65	-								
143	Birlasoft Sdn. Bhd.	Birlasoft (UK) Limited (Including Netherlands Branch)	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	16.44	0.55	4.45								
144	Birlasoft Sdn. Bhd.	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	0.05	0.57	-								
145	Birlasoft Solutions Mexico, S.A. DE C.V.	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	19.55	1.08	7.82								
146	Birlasoft Solutions Mexico, S.A. DE C.V.	Birlasoft Solutions Inc.	Holding Company	Sale of goods or services		0	Not Applicable	52.34	33.29	26.56								
147	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Birlasoft (UK) Limited (Including Netherlands Branch)	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	66.50	1.71	28.45								
148	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	1.02	-	1.07								
149	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	117.41	17.96	30.55								
150	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Birlasoft Solutions France	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	12.36	1.20	2.27								
151	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	20.17	5.81	9.81								
152	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Birlasoft Solutions ME FZE (including Australia branch)	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	(1.07)	0.05	(1.10)								
153	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	0.02	(0.15)	0.09								
154	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Consulting Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	-	0.11	0.06								
155	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Inc.	Holding Company	Sale of goods or services		0	Not Applicable	60.73	14.51	17.82								

193	Birlasoft (UK) Limited (Including Netherland Branch)	Birlasoft Solutions Limited (Including Spain & Slovakia)	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	0	Not Applicable	43.50	0.41	0.87										
194	Birlasoft (UK) Limited (Including Netherland Branch)	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	0	Not Applicable	2.02	-	-										
195	Birlasoft (UK) Limited (Including Netherland Branch)	Birlasoft Consulting Inc.	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	0	Not Applicable	0.26	-	-										
196	Birlasoft (UK) Limited (Including Netherland Branch)	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	0	Not Applicable	0.44	-	-										
197	Birlasoft (UK) Limited (Including Netherland Branch)	Birlasoft Inc.	Holding Company	Any other transaction	Reimbursement of expenses	0	Not Applicable	12.05	-	-										
198	Birlasoft Computer Corporation	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	0	Not Applicable	0.17	-	-										
199	Birlasoft Inc.	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	0	Not Applicable	7.64	-	-										
200	Birlasoft Inc.	Birlasoft Consulting Inc.	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	0	Not Applicable	1.19	-	-										
201	Birlasoft Inc.	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	0	Not Applicable	2.37	-	-										
202	Birlasoft Solutions Inc.	Birlasoft Technologies Canada Corporation	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	0	Not Applicable	-	0.03	-										
203	Birlasoft Solutions Inc.	Birlasoft Solutions Mexico, S.A. DE C.V.	Subsidiary Company	Any other transaction	Reimbursement of expenses	0	Not Applicable	0.01	0.04	0.04										
204	Birlasoft Solutions Mexico, S.A. DE C.V.	Birlasoft Inc.	Fellow Subsidiary Companies	Advance		0	Not Applicable	-	0.01	-										
205	Birlasoft Computer Corporation	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Advance		0	Not Applicable	0.31	0.59	-										
206	Birlasoft Inc.	Birlasoft Technologies Canada Corporation	Fellow Subsidiary Companies	Advance		0	Not Applicable	19.32	-	19.92										
207	Birlasoft Inc.	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Advance		0	Not Applicable	407.14	188.53	169.50										
208	Birlasoft Inc.	Birlasoft Consulting Inc.	Fellow Subsidiary Companies	Advance		0	Not Applicable	117.50	2.81	115.22										
209	Birlasoft Inc.	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Advance		0	Not Applicable	39.36	0.39	42.54										
210	Birlasoft Solutions Inc.	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Fellow Subsidiary Companies	Advance		0	Not Applicable	-	0.02	0.01										
211	Birlasoft Solutions Inc.	Birlasoft Consulting Inc.	Subsidiary Company	Advance		0	Not Applicable	38.62	6.32	17.96										
212	Birlasoft Limited	National Engineering Industries Limited	Investing Company	Dividend paid		0	Not Applicable	269.34	-	-										
213	Birlasoft Limited	Central India Industries Limited	Promoter	Dividend paid		0	Not Applicable	12.92	-	-										
214	Birlasoft Limited	Sneha Padve	Company Secretary	Dividend paid		0	Not Applicable	0.09	-	-										
215	Birlasoft Limited	Angan Guha	Chief Executive Officer & Managing Director	Dividend paid		0	Not Applicable	1.42	-	-										
216	Birlasoft Limited	Birlasoft Solutions Inc.	Subsidiary Companies (Direct Holding)	Any other transaction	Transactions in the capacity of agent	0	Not Applicable	5,762.56	-	2,100.47										
217	Birlasoft Limited	Birlasoft Inc.	Subsidiary Companies (Direct Holding)	Any other transaction	Transactions in the capacity of agent	0	Not Applicable	4,596.36	-	1,032.92										
218	Birlasoft Limited	Birlasoft Consulting Inc.	Subsidiary Companies (Indirect Holding)	Any other transaction	Transactions in the capacity of agent	0	Not Applicable	108.57	-	89.71										
219	Birlasoft Limited	Birlasoft Computer Corporation	Subsidiary Companies (Direct Holding)	Any other transaction	Transactions in the capacity of agent	0	Not Applicable	303.32	-	174.36										

Notes:

- Remuneration includes other employee benefits.
- Reimbursement Revenue: This includes cases of expenses (travel and incidental expenses) incurred by Indian entity for the onsite project, which are billed to end customer. India entity raises invoice on onsite entity for recovery of cost incurred. e.g. Indian employee travelling to onsite location for project delivery, all travel expenses incurred by employee will be billed to onsite entity by India entity.
- Reimbursement of expenses: This includes reimbursement of expenses made by related party on behalf of another party for ease of administrative purposes. In this case, cost will be debited to foreign branch of India entity. e.g. UK based employee has travelled to Swiss entity and incurred expenses. These expenses will be billed by UK entity to Swiss entity. Swiss entity being branch of India, these will be expenses of India entity.
- Advance [Balance Sheet Item]: These include receipts or payments made on behalf of the related party. e.g. Employee transferred from India entity to onsite entity, advances given to employee will also get transferred to onsite entity and vice versa.
- Value of the related party transaction as approved by the Audit Committee represents the value approved for the twelve months period, while the value of transactions represents the amount for the reporting period of half year ended March 31, 2026
- Kamini Shah ceased to be the Chief Financial Officer & Key Managerial Personnel of the Company, w.e.f. the close of business hours on August 7, 2025 & Chandrasekar Thyagarajan is appointed as the Chief Financial Officer and Key Managerial Personnel of the Company, effective August 8, 2025.
- Elson Varghese Mattappadam ceased to be related party of the Subsidiary of the Company, w.e.f. the close of the business hours on May 31, 2025.
- Manjunath Kygonahally ceased to be related party of the Subsidiaries of the Company, w.e.f. the close of the business hours on March 31, 2026.
- Orient Cement Limited ceased to be a related party of the Company w.e.f. the close of the business hours on April 22, 2025.