Related Party Transactions for the half-year ended September 30, 2026

											Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.							
S. No	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction *(see Note 1)*		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary						Opening balance	Closing balance	Nature of indebtedness (loan/issuance of debt/ any other etc.)	Cost	Tenur	Nature (loan/advance/ inter-corporate deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1	Birlasoft Limited	Orient Electric Limited	Public company in which a director of the Company is a director and holds, together with his relatives, more than 2% of its paid-up share capital.	Sale of goods or services		16.13	Approved	16.13	5.90	7.23								
2	Birlasoft Limited	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)	Sale of goods or services		12.15	Approved	5.88	1.12	1.20								
3	Birlasoft Limited	National Engineering Industries Limited	Investing Company	Sale of goods or services		6.60	Approved	-	-	-								
4	Birlasoft Limited	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)	Any other transaction	Income from Chargeback transactions (Shared Resources Cost)	25.00	Approved	3.00	3.05	3.54								
5	Birlasoft Limited	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		95.50	Approved	49.78	0.19	-								
6	Birlasoft Limited	Khaitan & Co. LLP	A firm in which a director is a partner	Any other transaction	Legal Services	10.00	Approved	3.12	0.17	-								
7	Birlasoft Limited	Birla Institute of Technology, Mesra	One of the Directors is the Chairman - Board of Governor, President - General Council, Chairman - Finance Committee.	Purchase of goods or services		7.50	Approved	-	-	-								
8	Birlasoft Limited	The Calcutta Medical Research Institute	Director has significant influence	Any other transaction	CSR Contribution	40.00	Approved	40.00	-	-								
9	Birlasoft Limited	Amita Birla	Director	Any other transaction	Commission and Sitting Fees	5.85	Approved	5.40	5.00	-								
10	Birlasoft Limited	Chandrakant Birla	Director	Any other transaction	Commission and Sitting Fees	2.65	Approved	2.30	2.00	-								
11	Birlasoft Limited	Ananth Sankaranarayanan	Director	Any other transaction	Commission and Sitting Fees	3.35	Approved	2.70	2.00	-								
12	Birlasoft Limited	Satyavati Berera	Director	Any other transaction	Commission and Sitting Fees	4.30	Approved	3.70	3.00	-								
13	Birlasoft Limited	Nidhi Killawala	Director	Any other transaction	Commission and Sitting Fees	3.40	Approved	2.70	2.00	-								
14	Birlasoft Limited	Manish Choksi	Director	Any other transaction	Commission and Sitting Fees	3.20	Approved	2.65	2.00	-								
15	Birlasoft Limited	Angan Guha	Chief Executive Officer & Managing Director	Remuneration		330.25	Approved	15.96	-	1.53								
16	Birlasoft Limited	Sneha Padve	Company Secretary	Remuneration		7.51	Approved	3.55	-	-								
17	Birlasoft Limited	Chandrasekar Thyagarajan	Chief Financial Officer	Remuneration		53.15	Approved	27.10	-	-								
18	Birlasoft Limited	Siddhant Padve	Relative of KMP	Remuneration		0.61	Approved	0.38	-	-								
19	Birlasoft Limited	Ganesan Karuppanaicker	Director of Subsidiary Company	Remuneration		49.01	Approved	9.07	-	-								
20	Birlasoft Limited	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)	Any other transaction	Reimbursement of Expenses	0	Not Applicable	-	(15.94)	-								
21	Birlasoft Limited	Chandrasekar Thyagarajan	Chief Financial Officer	Any other transaction	Reimbursement of Expenses	0	Not Applicable	0.17	-	-								
22	Birlasoft Limited	Sneha Padve	Company Secretary	Any other transaction	Reimbursement of Expenses	0	Not Applicable	0.08	-	0.09								

23	Birlasoft Limited	Ganesan Karuppanaicker	Director of Subsidiary Company	Any other transaction	Reimbursement of Expenses	0	Not Applicable	0.20	0.43	0.20								
24	Birlasoft (UK) Limited (Including Netherlands Branch)	Ashish Satija	Subsidiary Related Party	Any other transaction	Reimbursement of Expenses	0	Not Applicable	0.39	(0.29)	0.29								
25	Birlasoft (UK) Limited (Including	Mohanraj Janakiraman	Subsidiary Related Party	Any other transaction	Reimbursement of Expenses	0	Not Applicable	1.19	-	4.89								
26	Birlasoft Solutions Inc.	Indu Nangia	Subsidiary Related Party	Any other transaction	Reimbursement of Expenses	0	Not Applicable	0.05	-	-								
27	Birlasoft Solutions ME FZE (including Australia branch)	Ashish Kumar Srivastava	Subsidiary Related Party	Any other transaction	Reimbursement of Expenses	0	Not Applicable	0.38	-	-								
28	Birlasoft Limited	Sgier+Partner GmbH	Foreign company where Director is a Partner	Purchase of goods or services		2.50	Approved	-	-	-								
29	Birlasoft Limited	Birlasoft Solutions Inc.	Subsidiary Companies (Direct Holding)	Sale of goods or services		0	Not Applicable	999.57	-	250.80								
30	Birlasoft Limited	Birlasoft Inc.	Subsidiary Companies (Direct Holding)	Sale of goods or services		0	Not Applicable	1,382.37	74.89	716.76								
31	Birlasoft Limited	Birlasoft Consulting Inc.	Subsidiary Companies (Indirect Holding)	Sale of goods or services		0	Not Applicable	28.66	5.36	18.31								
32	Birlasoft Limited	Birlasoft Computer Corporation	Subsidiary Companies (Direct Holding)	Sale of goods or services		0	Not Applicable	119.18	18.51	20.58								
33	Birlasoft Limited	Birlasoft Solutions GmbH	Subsidiary Companies (Indirect Holding)	Sale of goods or services		0	Not Applicable	305.45	152.42	223.80								
34	Birlasoft Limited	Birlasoft (UK) Limited (Including Netherlands Branch)	Subsidiary Companies (Indirect Holding)	Sale of goods or services		0	Not Applicable	750.61	225.54	294.38								
35	Birlasoft Limited	Birlasoft Technologies Canada Corporation	Subsidiary Companies (Indirect Holding)	Sale of goods or services		0	Not Applicable	326.57	53.05	-								
36	Birlasoft Limited	Birlasoft Solutions France	Subsidiary Companies (Direct Holding)	Sale of goods or services		0	Not Applicable	323.45	37.52	66.10								
37	Birlasoft Limited	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Subsidiary Companies (Direct Holding)	Sale of goods or services		0	Not Applicable	219.99	92.37	52.57								
38	Birlasoft Limited	Birlasoft Solutions ME FZE (including Australia branch)	Subsidiary Companies (Direct Holding)	Sale of goods or services		0	Not Applicable	81.03	10.84	28.76								
39	Birlasoft Limited	Birlasoft Solutions Mexico, S.A. DE C.V.	Subsidiary Companies (Indirect Holding)	Sale of goods or services		0	Not Applicable	7.68	0.21	-								
40	Birlasoft Limited	Birlasoft Sdn. Bhd.	Subsidiary Companies (Direct Holding)	Sale of goods or services		0	Not Applicable	9.08	1.80	1.43								
41	Birlasoft Limited	Birlasoft Solutions Ltda.	Subsidiary Companies (Indirect Holding)	Sale of goods or services		0	Not Applicable	-	2.90	-								
42	Birlasoft Limited	Birlasoft Solutions Inc.	Subsidiary Companies (Direct Holding)	Purchase of goods or services		0	Not Applicable	422.32	(692.03)	(885.54)								
43	Birlasoft Limited	Birlasoft Computer Corporation	Subsidiary Companies (Direct Holding)	Purchase of goods or services		0	Not Applicable	14.37	(24.18)	(24.08)								
44	Birlasoft Limited	Birlasoft Inc.	Subsidiary Companies (Direct Holding)	Purchase of goods or services		0	Not Applicable	423.29	(368.69)	(790.76)								
45	Birlasoft Limited	Birlasoft (UK) Limited (Including Netherlands Branch)	Subsidiary Companies (Indirect Holding)	Purchase of goods or services		0	Not Applicable	60.60	(145.33)	(239.87)								
46	Birlasoft Limited	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Subsidiary Companies (Direct Holding)	Purchase of goods or services		0	Not Applicable	98.79	(7.82)	(98.79)								
47	Birlasoft Limited	Birlasoft Solutions Mexico, S.A. DE C.V.	Subsidiary Companies (Indirect Holding)	Purchase of goods or services		0	Not Applicable	39.45	-	(39.93)								
48	Birlasoft Limited	Birlasoft Solutions France	Subsidiary Companies (Direct Holding)	Purchase of goods or services		0	Not Applicable	9.30	-	(9.30)								
49	Birlasoft Limited	Birlasoft Solutions GmbH	Subsidiary Companies (Indirect Holding)	Purchase of goods or services		0	Not Applicable	16.71	-	(16.71)								
50	Birlasoft Limited	Birlasoft Technologies Canada Corporation	Subsidiary Companies (Indirect Holding)	Purchase of goods or services		0	Not Applicable	76.99	-	(160.68)								
51	Birlasoft Limited	Birlasoft Consulting Inc.	Subsidiary Companies (Indirect Holding)	Purchase of goods or services		0	Not Applicable	15.09	(8.78)	(21.75)								
52	Birlasoft Limited	Birlasoft Sdn. Bhd.	Subsidiary Companies (Direct Holding)	Purchase of goods or services		0	Not Applicable	0.45	-	(0.45)								
53	Birlasoft Limited	Birlasoft Solutions ME FZE (including Australia branch)	Subsidiary Companies (Direct Holding)	Purchase of goods or services		0	Not Applicable	4.97	(46.02)	(51.00)								
54	Birlasoft Limited	Birlasoft Solutions Inc.	Subsidiary Companies (Direct Holding)	Any other transaction	Transactions in the capacity of agent	0	Not Applicable	5,189.50	2,100.47	2,800.86								
55	Birlasoft Limited	Birlasoft Inc.	Subsidiary Companies (Direct Holding)	Any other transaction	Transactions in the capacity of agent	0	Not Applicable	5,261.60	1,032.92	1,539.11								
56	Birlasoft Limited	Birlasoft Consulting Inc.	Subsidiary Companies (Indirect Holding)	Any other transaction	Transactions in the capacity of agent	0	Not Applicable	189.39	89.71	65.18								
57	Birlasoft Limited	Birlasoft Computer Corporation	Subsidiary Companies (Direct Holding)	Any other transaction	Transactions in the capacity of agent	0	Not Applicable	180.17	174.36	57.46								

58	Birlasoft Limited	Birlasoft Solutions Inc.	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Expenses	0	Not Applicable	(2.98)	-	-								
59	Birlasoft Limited	Birlasoft Inc.	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Expenses	0	Not Applicable	14.31	-	-								
60	Birlasoft Limited	Birlasoft Consulting Inc.	Subsidiary Companies (Indirect Holding)	Any other transaction	Reimbursement of Expenses	0	Not Applicable	0.10	-	-								
61	Birlasoft Limited	Birlasoft Computer Corporation	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Expenses	0	Not Applicable	1.03	-	-								
62	Birlasoft Limited	Birlasoft (UK) Limited (Including Netherlands Branch)	Subsidiary Companies (Indirect Holding)	Any other transaction	Reimbursement of Expenses	0	Not Applicable	(36.85)	-	-								
63	Birlasoft Limited	Birlasoft Technologies Canada Corporation	Subsidiary Companies (Indirect Holding)	Any other transaction	Reimbursement of Expenses	0	Not Applicable	0.09	-	-								
64	Birlasoft Limited	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Expenses	0	Not Applicable	0.03	-	-								
65	Birlasoft Limited	Birlasoft Solutions Inc.	Subsidiary Companies (Direct Holding)	Advance		0	Not Applicable	0.36	(331.51)	(352.88)								
66	Birlasoft Limited	Birlasoft Computer Corporation	Subsidiary Companies (Direct Holding)	Advance		0	Not Applicable	0.19	(70.77)	(70.43)								
67	Birlasoft Limited	Birlasoft Technologies Canada Corporation	Subsidiary Companies (Indirect Holding)	Advance		0	Not Applicable	-	(3.69)	(3.64)								
68	Birlasoft Limited	Birlasoft Solutions Limited (Including Spain & Slovakia	Subsidiary Companies (Direct Holding)	Advance		0	Not Applicable	-	(18.38)	(19.12)								
69	Birlasoft Limited	Birlasoft Solutions France	Subsidiary Companies (Direct Holding)	Advance		0	Not Applicable	-	(77.71)	(0.33)								
70	Birlasoft Limited	Birlasoft (UK) Limited (Including Netherlands Branch)	Subsidiary Companies (Indirect Holding)	Advance		0	Not Applicable	1.04	(78.79)	(77.27)								
71	Birlasoft Limited	Birlasoft Inc.	Subsidiary Companies (Direct Holding)	Advance		0	Not Applicable	0.00	25.51	11.56								
72	Birlasoft Limited	Birlasoft Solutions ME FZE (including Australia branch)	Subsidiary Companies (Direct Holding)	Advance		0	Not Applicable	-	15.59	(10.60)								
73	Birlasoft Limited	Birlasoft Consulting Inc.	Subsidiary Companies (Indirect Holding)	Advance		0	Not Applicable	-	(65.17)	(65.76)								
74	Birlasoft Limited	Birlasoft Solutions Mexico, S.A. DE C.V.	Subsidiary Companies (Indirect Holding)	Advance		0	Not Applicable	-	(8.81)	(8.99)								
75	Birlasoft Limited	Birlasoft Solutions GmbH	Subsidiary Companies (Indirect Holding)	Advance		0	Not Applicable	-	(12.75)	(12.80)								
76	Birlasoft Limited	Birlasoft Solutions Inc.	Subsidiary Companies (Direct Holding)	Dividend received		0	Not Applicable	284.93	-	-								
77	Birlasoft Limited	Birlasoft Solutions Inc.	Subsidiary Companies (Direct Holding)	Investment		0	Not Applicable	-	2,879.17	2,879.17								
78	Birlasoft Limited	Birlasoft Solutions France	Subsidiary Companies (Direct Holding)	Investment		0	Not Applicable	-	215.97	215.97								
79	Birlasoft Limited	Birlasoft Computer Corporation	Subsidiary Companies (Direct Holding)	Investment		0	Not Applicable	-	469.36	469.36								
80	Birlasoft Limited	Birlasoft Solutions ME FZE (including Australia branch)	Subsidiary Companies (Direct Holding)	Investment		0	Not Applicable	-	25.41	25.41								
81	Birlasoft Limited	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Subsidiary Companies (Direct Holding)	Investment		0	Not Applicable	-	47.49	47.49								
82	Birlasoft Limited	Birlasoft Inc.	Subsidiary Companies (Direct Holding)	Investment		0	Not Applicable	-	25.90	25.90								
83	Birlasoft Limited	Birlasoft Solutions Ltda.	Subsidiary Companies (Indirect Holding)	Investment		0	Not Applicable	-	0.04	0.04								
84	Birlasoft Sdn. Bhd.	MSP HITECT (M) SDN. BHD	Subsidiary Related Party	Purchase of goods or services		0	Not Applicable	0.39	-	-								
85	Birlasoft Inc.	USILaw, Inc.	Subsidiary Related Party	Purchase of goods or services		0	Not Applicable	38.03	9.50	10.16								
86	Birlasoft (UK) Limited (Including Netherlands Branch)	The East Indian Produce Co. Ltd.	Subsidiary Related Party	Purchase of goods or services		0	Not Applicable	2.47	-	-								
87	Birlasoft (UK) Limited (Including Netherlands Branch)	Ashish Satija	Subsidiary Related Party	Remuneration		0	Not Applicable	7.79	-	-								
88	Birlasoft (UK) Limited (Including Netherlands	Mohanraj Janakiraman	Subsidiary Related Party	Remuneration		0	Not Applicable	22.35	-	-								
89	Birlasoft Solutions ME FZE (including Australia branch)	Ashish Kumar Srivastava	Subsidiary Related Party	Remuneration		13.50	Approved	9.74	-	-								
90	Birlasoft Solutions	Indu Nangia	Subsidiary Related Party	Remuneration		0	Not Applicable	20.23	-	-								

91	Birlasoft Solutions	Angan Guha	Chief Executive Officer & Managing	Remuneration		0	Not Applicable	40.80	-	17.60								
92	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	0.23	-	-								
93	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	5.61	-	8.36								
94	Birlasoft Sdn. Bhd.	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	-	-								
95	Birlasoft Solutions ME FZE (including 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	0.02	-	-								
96	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	0.21	-	-								
97	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	(0.07)	-	-								
98	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	3.27	-	-								
99	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	-	-	-								
100	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	0.17	-	-								
101	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	0.03	-	-								
102	Birlasoft Solutions Inc.	Birlasoft Consulting Inc.	Subsidiary Company	Investment		0	Not Applicable	-	3,612.91	3,651.01								
103	Birlasoft Solutions Inc.	Birlasoft Solutions Ltda.	Subsidiary Company	Investment		0	Not Applicable	-	139.40	140.87								
104	Birlasoft Solutions Inc.	Birlasoft Solutions Mexico, S.A. DE C.V.	Subsidiary Company	Investment		0	Not Applicable	-	198.40	200.49								
105	Birlasoft Inc.	Birlasoft (UK) Limited (Including Netherlands Branch)	Subsidiary Company	Investment		0	Not Applicable	-	26.44	26.72								
106	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Birlasoft Solutions GmbH	Subsidiary Company	Investment		0	Not Applicable	-	1,004.08	1,020.37								
107	Birlasoft Technologies Canada Corporation	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Fellow Subsidiary Companies	Loan		0	Not Applicable	(44.49)	81.30	38.13				Loan	2.50%	5 Years	Unsecured	Working capital requirements
108	Birlasoft Technologies Canada Corporation	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Fellow Subsidiary Companies	Any other transaction	Interest on loan	0	Not Applicable	0.68	0.25	0.68				Accrued Interest on	2.50%	5 Years	Unsecured	Working capital requirements
109	Birlasoft Solutions France	Birlasoft Solutions GmbH	Fellow Subsidiary Companies	Loan		0	Not Applicable	-	163.06	162.92				Loan	4.30%	4 Years	Unsecured	Working capital requirements
110	Birlasoft Solutions France	Birlasoft Solutions GmbH	Fellow Subsidiary Companies	Any other transaction	Interest on loan	0	Not Applicable	3.55	5.26	3.51				Accrued Interest on	4.30%	4 Years	Unsecured	Working capital requirements
111	Birlasoft Solutions France	Birlasoft (UK) Limited (Including Netherlands Branch)	Fellow Subsidiary Companies	Loan		0	Not Applicable	-	76.09	76.03				Loan	4.30%	4 Years	Unsecured	Working capital requirements
112	Birlasoft Solutions France	Birlasoft (UK) Limited (Including Netherlands Branch)	Fellow Subsidiary Companies	Any other transaction	Interest on loan	0	Not Applicable	1.66	1.63	1.64				Accrued Interest on	4.30%	4 Years	Unsecured	Working capital requirements
113	Birlasoft Inc.	Birlasoft (UK) Limited (Including Netherlands Branch)	Subsidiary Company	Loan		0	Not Applicable	-	2,376.57	2,415.14				Loan	5.90%	10 Years	Unsecured	Working capital requirements
114	Birlasoft Inc.	Birlasoft (UK) Limited (Including Netherlands Branch)	Subsidiary Company	Any other transaction	Interest on loan	0	Not Applicable	71.85	82.61	155.40				Accrued Interest on	5.90%	10 Years	Unsecured	Working capital requirements

115	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Fellow Subsidiary Companies	Loan		0	Not Applicable	-	1,125.74	1,144.01				Loan	4.90%	10 Years	Unsecured	Working capital requirements
116	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Fellow Subsidiary Companies	Any other transaction	Interest on loan	0	Not Applicable	28.27	32.66	28.11				Accrued Interest on l	4.90%	10 Years	Unsecured	Working capital requirements
117	Birlasoft Solutions Ltda.	Birlasoft Solutions France	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	3.58	0.71	0.67								
118	Birlasoft Solutions Ltda.	Birlasoft Solutions Inc.	Holding Company	Sale of goods or services		0	Not Applicable	42.43	10.26	8.39								
119	Birlasoft Solutions Ltda.	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	23.94	2.54	4.44								
120	Birlasoft Technologies Canada Corporation	Birlasoft (UK) Limited (Including Netherlands Branch)	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	1.15	3.01	(0.06)								
121	Birlasoft Technologies Canada Corporation	Birlasoft Computer Corporation	Holding Company	Sale of goods or services		0	Not Applicable	3.64	1.31	(0.01)								
122	Birlasoft Technologies Canada Corporation	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	19.89	17.15	3.22								
123	Birlasoft Technologies Canada Corporation	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	0.84	11.47	(0.01)								
124	Birlasoft Solutions France	Birlasoft (UK) Limited (Including Netherlands Branch)	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	11.81	1.83	1.16								
125	Birlasoft Solutions France	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	-	(0.08)	(0.16)								
126	Birlasoft Solutions France	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	0.98	0.49	-								
127	Birlasoft Solutions GmbH	Birlasoft (UK) Limited (Including Netherlands Branch)	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	19.92	3.64	3.50								
128	Birlasoft Solutions GmbH	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	-	3.97	-								
129	Birlasoft Solutions ME FZE (including Australia branch)	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	-	(1.19)	(1.23)								
130	Birlasoft Solutions ME FZE (including Australia branch)	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	-	0.87	-								
131	Birlasoft Solutions ME FZE (including Australia branch)	Birlasoft Technologies Canada Corporation	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	0.02	-	0.02								
132	Birlasoft Sdn. Bhd.	Birlasoft (UK) Limited (Including Netherlands Branch)	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	27.59	4.45	15.58								
133	Birlasoft Solutions Mexico, S.A. DE C.V.	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	-	7.82	-								
134	Birlasoft Solutions Mexico, S.A. DE C.V.	Birlasoft Solutions Inc.	Holding Company	Sale of goods or services		0	Not Applicable	-	26.56	-								
135	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Birlasoft (UK) Limited (Including Netherlands Branch)	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	83.83	28.45	56.12								
136	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	-	1.07	-								
137	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	26.37	30.55	5.89								
138	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Birlasoft Solutions France	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	6.55	2.27	-								

139	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Birlasoft Solutions GmbH	Subsidiary Company	Sale of goods or services		0	Not Applicable	4.57	-	2.13								
140	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	3.16	9.81	1.50								
141	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	-	(1.10)	-								
142	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	0.02	0.09	0.02								
143	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Consulting Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	-	0.06	-								
144	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Inc.	Holding Company	Sale of goods or services		0	Not Applicable	34.27	17.82	5.01								
145	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Solutions France	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	0.02	(4.21)	6.52								
146	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Solutions GmbH	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	26.53	5.91	26.19								
147	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	9.61	(7.38)	0.55								
148	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	0.03	28.60	18.84								
149	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Solutions ME FZE (including Australia branch)	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	-	(0.30)	-								
150	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Technologies Canada Corporation	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	0.21	0.27	0.11								
151	Birlasoft Solutions Inc.	Birlasoft (UK) Limited (Including Netherlands Branch)	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	20.03	9.80	1.96								
152	Birlasoft Solutions Inc.	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	27.13	18.61	3.85								
153	Birlasoft Solutions Inc.	Birlasoft Consulting Inc.	Subsidiary Company	Sale of goods or services		0	Not Applicable	0.01	(7.53)	(0.54)								
154	Birlasoft Solutions Inc.	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	801.18	193.27	142.11								
155	Birlasoft Solutions Inc.	Birlasoft Solutions France	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	1.83	0.55	0.25								
156	Birlasoft Solutions Inc.	Birlasoft Solutions GmbH	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	10.79	1.67	5.91								
157	Birlasoft Solutions Inc.	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	(0.40)	0.34	(0.34)								
158	Birlasoft Solutions Inc.	Birlasoft Technologies Canada Corporation	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	12.59	2.54	2.23								
159	Birlasoft Consulting Inc.	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	3.36	-	3.38								
160	Birlasoft Consulting Inc.	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	20.32	4.01	5.03								
161	Birlasoft Consulting Inc.	Birlasoft Solutions Inc.	Holding Company	Sale of goods or services		0	Not Applicable	49.21	15.92	8.85								
162	Birlasoft Computer Corporation	Birlasoft (UK) Limited (Including Netherlands Branch)	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	9.52	1.18	0.77								

163	Birlasoft Computer Corporation	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	66.99	10.99	12.32								
164	Birlasoft Computer Corporation	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	312.73	74.56	54.86								
165	Birlasoft Computer Corporation	Birlasoft Solutions ME FZE (including Australia branch)	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	0.31	-	-								
166	Birlasoft Computer Corporation	Birlasoft Technologies Canada Corporation	Subsidiary Company	Sale of goods or services		0	Not Applicable	0.54	-	0.55								
167	Birlasoft Inc.	Birlasoft (UK) Limited (Including Netherlands Branch)	Subsidiary Company	Sale of goods or services		0	Not Applicable	26.82	12.85	4.26								
168	Birlasoft Inc.	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	15.25	2.45	3.60								
169	Birlasoft Inc.	Birlasoft Consulting Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	0.01	2.01	-								
170	Birlasoft Inc.	Birlasoft Solutions France	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	-	0.08	(0.06)								
171	Birlasoft Inc.	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	798.01	223.94	144.90								
172	Birlasoft Inc.	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	0.16	-	0.10								
173	Birlasoft Inc.	Birlasoft Technologies Canada Corporation	Fellow Subsidiary Companies	Sale of goods or services		0	Not Applicable	3.15	(3.77)	(0.64)								
174	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Solutions France	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	0	Not Applicable	11.46	-	-								
175	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Solutions GmbH	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	0	Not Applicable	13.01	0.57	3.88								
176	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	0	Not Applicable	25.91	0.87	0.44								
177	Birlasoft Inc.	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	0	Not Applicable	6.77	-	-								
178	Birlasoft Inc.	Birlasoft Consulting Inc.	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	0	Not Applicable	1.75	-	-								
179	Birlasoft Inc.	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	0	Not Applicable	2.50	-	-								
180	Birlasoft Solutions Inc.	Birlasoft Solutions Mexico, S.A. DE C.V.	Subsidiary Company	Any other transaction	Reimbursement of expenses	0	Not Applicable	-	0.04	0.04								
181	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Technologies Canada Corporation	Fellow Subsidiary Companies	Advance		0	Not Applicable	0.26	-	-								
182	Birlasoft Inc.	Birlasoft Technologies Canada Corporation	Fellow Subsidiary Companies	Advance		0	Not Applicable	12.58	19.92	1.00								
183	Birlasoft Inc.	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Advance		0	Not Applicable	-	169.50	105.70								
184	Birlasoft Inc.	Birlasoft Consulting Inc.	Fellow Subsidiary Companies	Advance		0	Not Applicable	171.48	115.22	122.88								
185	Birlasoft Inc.	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Advance		0	Not Applicable	39.12	42.54	12.65								
186	Birlasoft Solutions Inc.	Birlasoft Technologies Canada Corporation	Fellow Subsidiary Companies	Advance		0	Not Applicable	0.08	0.01	-								
187	Birlasoft Solutions Inc.	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Fellow Subsidiary Companies	Advance		0	Not Applicable	2.90	-	0.02								
188	Birlasoft Solutions Inc.	Birlasoft Consulting Inc.	Subsidiary Company	Advance		0	Not Applicable	13.87	17.96	2.37								
189	Birlasoft Solutions Inc.	Birlasoft Inc.	Fellow Subsidiary Companies	Advance		0	Not Applicable	75.41	-	-								
190	Birlasoft Limited	National Engineering Industries Limited	Investing Company	Dividend paid		0	Not Applicable	430.95	-	-								
191	Birlasoft Limited	Central India Industries Limited	Promoter	Dividend paid		0	Not Applicable	20.68	-	-								
192	Birlasoft Limited	Sneha Padve	Company Secretary	Dividend paid		0	Not Applicable	0.15	-	-								
193	Birlasoft Limited	Angan Guha	Chief Executive Officer & Managing Director	Dividend paid		0	Not Applicable	3.56	-	-								

Notes:

1. Remuneration includes other employee benefits.
2. 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.
3. 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.
4. 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 September 30, 2026