

Related Party Transactions as on March 31, 2024

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 (see Note 6a)	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	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 (see Note 7)	Tenure	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 Cement Limited	Public Company in which a director is a director and holds along with his relatives, >2% of its paid-up share capital	Sale of goods and services		5.00	Approved	1.12	0.46	0.47								
2	Birlasoft Limited	Orient Electric Limited	Public Company in which a director is a director and holds along with his relatives, >2% of its paid-up share capital	Sale of goods and services		35.00	Approved	17.07	2.90	5.28								
3	Birlasoft Limited	CK Birla Corporate Services Limited	Other related party	Sale of goods and services		10.00	Approved	4.06	0.80	0.80								
4	Birlasoft Limited	CK Birla Healthcare Private Limited	Other related party	Sale of goods and services		30.19	Approved	-	-	-								
5	Birlasoft Limited	CK Birla Corporate Services Limited	Other related party	Purchase of goods and services		86.67	Approved	50.57	0.23	(11.43)								
6	Birlasoft Limited	CK Birla Corporate Services Limited	Other related party	Any other transaction	Income from Chargeback transactions (Shared Resources Cost)	8.40	Approved	4.83	-	5.70								
7	Birlasoft Limited	Khaltan & Co. LLP	A firm in which a director is a partner	Purchase of goods and services		2.00	Approved	0.20	-	0.19								
8	Birlasoft Limited	GMMCO Limited	Other related party	Purchase of goods and services		7.32	Approved	6.57	-	(0.28)								
9	Birlasoft Limited	Amita Birla	Director	Any other transaction	Commission and Sitting Fees	5.95	Approved	0.55	-	0.41								
10	Birlasoft Limited	Chandrakant Birla	Director	Any other transaction	Commission and Sitting Fees	2.65	Approved	0.45	-	0.11								
11	Birlasoft Limited	Ashok Kumar Barat	Director	Any other transaction	Commission and Sitting Fees	4.25	Approved	0.20	-	0.24								
12	Birlasoft Limited	Anant Talaulicar	Director	Any other transaction	Commission	1.40	Approved	-	-	-								
13	Birlasoft Limited	Alka Bharucha	Director	Any other transaction	Commission and Sitting Fees	3.55	Approved	-	-	0.04								
14	Birlasoft Limited	Nandita Gurjar	Director	Any other transaction	Commission and Sitting Fees	3.65	Approved	0.35	-	0.16								
15	Birlasoft Limited	Ananth Sankaranarayanan	Director	Any other transaction	Commission and Sitting Fees	1.60	Approved	0.75	-	0.11								
16	Birlasoft Limited	Satyavati Berera	Director	Any other transaction	Commission and Sitting Fees	0.45	Approved	0.45	-	0.04								
17	Birlasoft Limited	Nidhi Killawala	Director	Any other transaction	Commission and Sitting Fees	0.50	Approved	0.50	-	(0.03)								
18	Birlasoft Limited	Manish Choksi	Director	Any other transaction	Commission and Sitting Fees	0.25	Approved	0.25	-	(0.05)								
19	Birlasoft Limited	Angan Guha	Chief Executive Officer & Managing Director	Remuneration		492.56	Approved	5.48	-	-								
20	Birlasoft Limited	Kamini Shah	Chief Financial Officer	Remuneration		23.50	Approved	10.28	-	-								
21	Birlasoft Limited	Sneha Padve	Company Secretary	Remuneration		21.78	Approved	9.00	-	-								
22	Birlasoft Limited	Siddhant Padve	Relative of KMP	Remuneration		0.43	Approved	0.20	-	-								
23	Birlasoft Limited	Sangram Kadam	Director of Subsidiary Company	Remuneration		11.77	Approved	0.00	-	-								
24	Birlasoft Limited	Shreeranganath Kulkarni	Director of Subsidiary Company	Remuneration		20.07	Approved	-	-	-								
25	Birlasoft Limited	Ganesan Karuppanaicker	Director of Subsidiary Company	Remuneration		49.32	Approved	6.07	-	-								
26	Birlasoft Limited	Kamini Shah	Chief Financial Officer	Any other transaction	Reimbursement of Expenses	-	Not Applicable	0.05	-	-								
27	Birlasoft Limited	Sneha Padve	Company Secretary	Any other transaction	Reimbursement of Expenses	-	Not Applicable	0.09	-	-								
28	Birlasoft Limited	Siddhant Padve	Relative of KMP	Any other transaction	Reimbursement of Expenses	-	Not Applicable	0.00	(0.00)	-								
29	Birlasoft Limited	Shreeranganath Kulkarni	Director of Subsidiary Company	Any other transaction	Reimbursement of Expenses	-	Not Applicable	-	-	-								
30	Birlasoft Limited	Sangram Kadam	Director of Subsidiary Company	Any other transaction	Reimbursement of Expenses	-	Not Applicable	-	-	-								
31	Birlasoft Limited	Ganesan Karuppanaicker	Director of Subsidiary Company	Any other transaction	Reimbursement of Expenses	-	Not Applicable	0.04	-	-								
32	Birlasoft (UK) Limited (Including Netherlands Branch)	Ashish Satija	Subsidiary Related Party	Any other transaction	Reimbursement of Expenses	-	Not Applicable	0.72	-	-								

33	Birlasoft Solutions ME FZE (includes Australia branch)	Elson Varghese Mattappadom	Subsidiary Related Party	Any other transaction	Reimbursement of Expenses	-	Not Applicable	0.07	-	-								
34	Birlasoft Solutions Inc.	Indu Nangia	Subsidiary Related Party	Any other transaction	Reimbursement of Expenses	-	Not Applicable	0.30	-	-								
35	Birlasoft Inc.	Roopinder Singh	Subsidiary Related Party	Any other transaction	Reimbursement of Expenses	-	Not Applicable	2.88		-								
36	Birlasoft Inc.	Nitesh Mirchandani	Subsidiary Related Party	Any other transaction	Reimbursement of Expenses	-	Not Applicable	2.82	-	-								
37	Birlasoft Inc.	Vikram Chandna	Subsidiary Related Party	Any other transaction	Reimbursement of Expenses	-	Not Applicable	0.33	-	0.44								
38	Birlasoft Limited	Sgier+Partner GmbH	Foreign company where Director is a Partner	Purchase of goods and services		4.50	Approved	2.09	(0.36)	-								
39	Birlasoft Limited	Birlasoft Solutions Inc.	Subsidiary Companies (Direct Holding)	Sale of goods and services		Not Applicable	Not Applicable	5,041.37	529.89	1,576.29								
40	Birlasoft Limited	Birlasoft Inc.	Subsidiary Companies (Direct Holding)	Sale of goods and services		Not Applicable	Not Applicable	4,377.02	(713.20)	(2.00)								
41	Birlasoft Limited	Birlasoft Consulting Inc.	Subsidiary Companies (Indirect Holding)	Sale of goods and services		Not Applicable	Not Applicable	256.46	6.42	3.22								
42	Birlasoft Limited	Birlasoft Computer Corporation	Subsidiary Companies (Direct Holding)	Sale of goods and services		Not Applicable	Not Applicable	578.74	(5.92)	76.05								
43	Birlasoft Limited	Birlasoft Solutions GmbH	Subsidiary Companies (Indirect Holding)	Sale of goods and services		Not Applicable	Not Applicable	189.73	145.12	144.44								
44	Birlasoft Limited	Birlasoft (UK) Limited (Including Netherlands Branch)	Subsidiary Companies (Indirect Holding)	Sale of goods and services		Not Applicable	Not Applicable	418.22	244.91	162.69								
45	Birlasoft Limited	Birlasoft Technologies Canada Corporation	Subsidiary Companies (Indirect Holding)	Sale of goods and services		Not Applicable	Not Applicable	263.22	46.42	(0.16)								
46	Birlasoft Limited	Birlasoft Solutions France	Subsidiary Companies (Direct Holding)	Sale of goods and services		Not Applicable	Not Applicable	163.17	6.80	8.57								
47	Birlasoft Limited	Birlasoft Solutions Limited	Subsidiary Companies (Direct Holding)	Sale of goods and services		Not Applicable	Not Applicable	425.06	282.35	409.44								
48	Birlasoft Limited	Birlasoft Solutions ME FZE (includes Australia branch)	Subsidiary Companies (Direct Holding)	Sale of goods and services		Not Applicable	Not Applicable	19.94	8.05	9.67								
49	Birlasoft Limited	Birlasoft Solutions Mexico, S.A. DE C.V.	Subsidiary Companies (Indirect Holding)	Sale of goods and services		Not Applicable	Not Applicable	17.64	15.46	4.00								
50	Birlasoft Limited	Birlasoft Sdn. Bhd.	Subsidiary Companies (Direct Holding)	Sale of goods and services		Not Applicable	Not Applicable	14.89	7.00	5.02								
51	Birlasoft Limited	Birlasoft Solutions Inc.	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Revenue	Not Applicable	Not Applicable	18.93	-	-								
52	Birlasoft Limited	Birlasoft Inc.	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Revenue	Not Applicable	Not Applicable	7.80	-	-								
53	Birlasoft Limited	Birlasoft Consulting Inc.	Subsidiary Companies (Indirect Holding)	Any other transaction	Reimbursement of Revenue	Not Applicable	Not Applicable	0.13	-	-								
54	Birlasoft Limited	Birlasoft Computer Corporation	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Revenue	Not Applicable	Not Applicable	1.75	-	-								
55	Birlasoft Limited	Birlasoft Solutions GmbH	Subsidiary Companies (Indirect Holding)	Any other transaction	Reimbursement of Revenue	Not Applicable	Not Applicable	0.64	-	-								
56	Birlasoft Limited	Birlasoft (UK) Limited (Including Netherlands Branch)	Subsidiary Companies (Indirect Holding)	Any other transaction	Reimbursement of Revenue	Not Applicable	Not Applicable	7.27	-	-								
57	Birlasoft Limited	Birlasoft Technologies Canada Corporation	Subsidiary Companies (Indirect Holding)	Any other transaction	Reimbursement of Revenue	Not Applicable	Not Applicable	0.57	-	-								
58	Birlasoft Limited	Birlasoft Solutions ME FZE (includes Australia branch)	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Revenue	Not Applicable	Not Applicable	0.25	-	-								
59	Birlasoft Limited	Birlasoft Solutions France	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Revenue	Not Applicable	Not Applicable	(3.08)	-	-								
60	Birlasoft Limited	Birlasoft Solutions Limited	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Revenue	Not Applicable	Not Applicable	2.90	-	-								
61	Birlasoft Limited	Birlasoft Sdn. Bhd.	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Revenue	Not Applicable	Not Applicable	0.18	-	-								
62	Birlasoft Limited	Birlasoft Solutions Inc.	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Expenses	Not Applicable	Not Applicable	36.28	-	-								
63	Birlasoft Limited	Birlasoft Inc.	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Expenses	Not Applicable	Not Applicable	46.61	-	-								
64	Birlasoft Limited	Birlasoft Computer Corporation	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Expenses	Not Applicable	Not Applicable	16.29	-	-								
65	Birlasoft Limited	Birlasoft (UK) Limited (Including Netherlands Branch)	Subsidiary Companies (Indirect Holding)	Any other transaction	Reimbursement of Expenses	Not Applicable	Not Applicable	3.19	-	-								
66	Birlasoft Limited	Birlasoft Technologies Canada Corporation	Subsidiary Companies (Indirect Holding)	Any other transaction	Reimbursement of Expenses	Not Applicable	Not Applicable	0.94	-	-								
67	Birlasoft Limited	Birlasoft Solutions France	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Expenses	Not Applicable	Not Applicable	(0.02)	-	-								
68	Birlasoft Limited	Birlasoft Solutions ME FZE (includes Australia branch)	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Expenses	Not Applicable	Not Applicable	25.83	-	-								
69	Birlasoft Limited	Birlasoft Solutions Inc.	Subsidiary Companies (Direct Holding)	Purchase of goods and services		Not Applicable	Not Applicable	2.07	(0.07)	(2.12)								
70	Birlasoft Limited	Birlasoft Inc.	Subsidiary Companies (Direct Holding)	Purchase of goods and services		Not Applicable	Not Applicable	0.00	(0.12)	(909.56)								
71	Birlasoft Limited	Birlasoft (UK) Limited (Including Netherlands Branch)	Subsidiary Companies (Indirect Holding)	Purchase of goods and services		Not Applicable	Not Applicable	2.44	(24.95)	(9.52)								
72	Birlasoft Limited	Birlasoft Solutions Limited	Subsidiary Companies (Direct Holding)	Purchase of goods and services		Not Applicable	Not Applicable	4.06	(0.26)	(3.23)								
73	Birlasoft Limited	Birlasoft Consulting Inc.	Subsidiary Companies (Indirect Holding)	Purchase of goods and services		Not Applicable	Not Applicable	-	1.58	-								
74	Birlasoft Limited	Birlasoft Solutions GmbH	Subsidiary Companies (Indirect Holding)	Purchase of goods and services		Not Applicable	Not Applicable	0.02	(1.14)	-								
75	Birlasoft Limited	Birlasoft Technologies Canada Corporation	Subsidiary Companies (Indirect Holding)	Purchase of goods and services		Not Applicable	Not Applicable	-	(0.01)	(15.51)								
76	Birlasoft Limited	Birlasoft Solutions ME FZE (includes Australia branch)	Subsidiary Companies (Direct Holding)	Purchase of goods and services		Not Applicable	Not Applicable	0.00	(68.78)	(25.83)								
77	Birlasoft Limited	Birlasoft Solutions Inc.	Subsidiary Companies (Direct Holding)	Advance		Not Applicable	Not Applicable	(404.90)	(34.74)	(404.89)								
78	Birlasoft Limited	Birlasoft Computer Corporation	Subsidiary Companies (Direct Holding)	Advance		Not Applicable	Not Applicable	(0.02)	9.37	8.67								
79	Birlasoft Limited	Birlasoft Technologies Canada Corporation	Subsidiary Companies (Indirect Holding)	Advance		Not Applicable	Not Applicable	0.69	0.44	1.04								
80	Birlasoft Limited	Birlasoft Solutions Limited	Subsidiary Companies (Direct Holding)	Advance		Not Applicable	Not Applicable	2.68	1.01	2.70								

81	Birlasoft Limited	Birlasoft Solutions France	Subsidiary Companies (Direct Holding)	Advance		Not Applicable	Not Applicable	0.78	-	0.75								
82	Birlasoft Limited	Birlasoft (UK) Limited (Including Netherlands Branch)	Subsidiary Companies (Indirect Holding)	Advance		Not Applicable	Not Applicable	1.93	(0.86)	17.57								
83	Birlasoft Limited	Birlasoft Inc.	Subsidiary Companies (Direct Holding)	Advance		Not Applicable	Not Applicable	2.29	20.68	33.85								
84	Birlasoft Limited	Birlasoft Solutions GmbH	Subsidiary Companies (Indirect Holding)	Advance		Not Applicable	Not Applicable	-	0.44	-								
85	Birlasoft Limited	Birlasoft Consulting Inc.	Subsidiary Companies (Indirect Holding)	Advance		Not Applicable	Not Applicable	(2.69)	(0.04)	(2.73)								
86	Birlasoft Limited	Birlasoft Solutions ME FZE (includes Australia branch)	Subsidiary Companies (Direct Holding)	Advance		Not Applicable	Not Applicable	-	(0.09)	(0.09)								
87	Birlasoft Limited	Birlasoft Solutions Inc.	Subsidiary Companies (Direct Holding)	Investment		Not Applicable	Not Applicable	-	2,879.17	2,879.17								
88	Birlasoft Limited	Birlasoft Solutions France	Subsidiary Companies (Direct Holding)	Investment		Not Applicable	Not Applicable	-	215.97	215.97								
89	Birlasoft Limited	Birlasoft Computer Corporation	Subsidiary Companies (Direct Holding)	Investment		Not Applicable	Not Applicable	-	469.36	469.36								
90	Birlasoft Limited	Birlasoft Solutions ME FZE (includes Australia branch)	Subsidiary Companies (Direct Holding)	Investment		Not Applicable	Not Applicable	-	25.41	25.41								
91	Birlasoft Limited	Birlasoft Solutions Limited	Subsidiary Companies (Direct Holding)	Investment		Not Applicable	Not Applicable	-	47.49	47.49								
92	Birlasoft Limited	Birlasoft Sdn. Bhd.	Subsidiary Companies (Direct Holding)	Investment		Not Applicable	Not Applicable	-	0.00	0.00								
93	Birlasoft Limited	Birlasoft Inc.	Subsidiary Companies (Direct Holding)	Investment		Not Applicable	Not Applicable	-	25.90	25.90								
94	Birlasoft Limited	Birlasoft Solutions Ltda.	Subsidiary Companies (Indirect Holding)	Investment		Not Applicable	Not Applicable	-	0.04	0.04								
95	Birlasoft Sdn. Bhd.	MSP HITECT (M) SDN. BHD	Subsidiary Related Party	Purchase of goods and services		Not Applicable	Not Applicable	0.10	(0.00)	-								
96	Birlasoft Inc.	USILaw, Inc.	Subsidiary Related Party	Purchase of goods and services		Not Applicable	Not Applicable	26.17	3.87	4.85								
97	Birlasoft Solutions Inc.	USILaw, Inc.	Subsidiary Related Party	Purchase of goods and services		Not Applicable	Not Applicable	1.15	3.72	2.79								
98	Birlasoft Consulting Inc.	USILaw, Inc.	Subsidiary Related Party	Purchase of goods and services		Not Applicable	Not Applicable	3.06	1.07	0.22								
99	Birlasoft Computer Corporation	USILaw, Inc.	Subsidiary Related Party	Purchase of goods and services		Not Applicable	Not Applicable	0.10	-	-								
100	Birlasoft (UK) Limited (Including Netherlands Branch)	The East Indian Produce Co. Ltd.	Subsidiary Related Party	Purchase of goods and services		Not Applicable	Not Applicable	2.37	-	0.78								
101	Birlasoft (UK) Limited (Including Netherlands Branch)	Ashish Satja	Subsidiary Related Party	Remuneration		Not Applicable	Not Applicable	5.94	-	-								
102	Birlasoft Solutions ME FZE (includes Australia branch)	Elson Varghese Mattappadam	Subsidiary Related Party	Remuneration	9.77	Approved		4.32	-	-								
103	Birlasoft Solutions Inc.	Indu Nangia	Subsidiary Related Party	Remuneration		Not Applicable	Not Applicable	12.74	-	-								
104	Birlasoft Inc.	Roopinder Singh	Subsidiary Related Party	Remuneration		Not Applicable	Not Applicable	43.93	-	-								
105	Birlasoft Inc.	Nitesh Mirchandani	Subsidiary Related Party	Remuneration		Not Applicable	Not Applicable	25.19	3.96	-								
106	Birlasoft Solutions Inc.	Angan Guha	Chief Executive Officer & Managing Director	Remuneration		Not Applicable	Not Applicable	55.28	-	-								
107	Birlasoft Inc.	Vikram Chandra	Subsidiary Related Party	Remuneration		Not Applicable	Not Applicable	12.08	-	-								
108	Birlasoft Solutions Ltda.	Marcia Sato	Subsidiary Related Party	Remuneration		Not Applicable	Not Applicable	5.84	-	-								
109	Birlasoft (UK) Limited (Including Netherlands Branch)	Amita Birla	Director	Any other transaction	Director fees	Not Applicable	Not Applicable	8.76	-	-								
110	Birlasoft Inc.	CK Birla Corporate Services Limited	Other related party	Purchase of goods and services		Not Applicable	Not Applicable	1.15	-	-								
111	Birlasoft Consulting Inc.	CK Birla Corporate Services Limited	Other related party	Purchase of goods and services		Not Applicable	Not Applicable	0.22	-	-								
112	Birlasoft Solutions France	CK Birla Corporate Services Limited	Other related party	Purchase of goods and services		Not Applicable	Not Applicable	(0.10)	-	-								
113	Birlasoft Technologies Canada Corporation	CK Birla Corporate Services Limited	Other related party	Purchase of goods and services		Not Applicable	Not Applicable	(0.08)	-	-								
114	Birlasoft Solutions GmbH	CK Birla Corporate Services Limited	Other related party	Purchase of goods and services		Not Applicable	Not Applicable	(0.10)	0.02	0.02								
115	Birlasoft Solutions ME FZE (includes Australia branch)	CK Birla Corporate Services Limited	Other related party	Purchase of goods and services		Not Applicable	Not Applicable	(0.01)	-	-								
116	Birlasoft Sdn. Bhd.	CK Birla Corporate Services Limited	Other related party	Purchase of goods and services		Not Applicable	Not Applicable	(0.01)	-	-								
117	Birlasoft Solutions Mexico, S.A. DE C.V.	CK Birla Corporate Services Limited	Other related party	Purchase of goods and services		Not Applicable	Not Applicable	0.01	-	-								
118	Birlasoft Solutions Limited	CK Birla Corporate Services Limited	Other related party	Purchase of goods and services		Not Applicable	Not Applicable	(0.04)	-	-								
119	Birlasoft (UK) Limited (Including Netherlands Branch)	CK Birla Corporate Services Limited	Other related party	Purchase of goods and services		Not Applicable	Not Applicable	(0.19)	-	-								
120	Birlasoft Solutions Inc.	CK Birla Corporate Services Limited	Other related party	Purchase of goods and services		Not Applicable	Not Applicable	(0.77)	-	-								
121	Birlasoft Sdn. Bhd.	Metrod (Malaysia) Sdn. Bhd.	Subsidiary Related Party	Sale of goods and services	25.00	Approved		4.12	12.77	11.40								
122	Birlasoft Solutions Inc.	Birlasoft Consulting Inc.	Subsidiary Company	Investment		Not Applicable	Not Applicable	-	3,163.73	3,177.44								
123	Birlasoft Solutions Inc.	Birlasoft Solutions Ltda.	Subsidiary Company	Investment		Not Applicable	Not Applicable	-	122.07	122.60								
124	Birlasoft Solutions Inc.	Birlasoft Solutions Mexico, S.A. DE C.V.	Subsidiary Company	Investment		Not Applicable	Not Applicable	-	7.65	7.68								
125	Birlasoft Consulting Inc.	Birlasoft Solutions Mexico, S.A. DE C.V.	Fellow Subsidiary Companies	Investment		Not Applicable	Not Applicable	-	0.00	0.00								
126	Birlasoft Computer Corporation	Birlasoft Technologies Canada Corporation	Subsidiary Company	Investment		Not Applicable	Not Applicable	-	0.00	0.00								
127	Birlasoft Inc.	Birlasoft (UK) Limited (Including Netherlands Branch)	Subsidiary Company	Investment		Not Applicable	Not Applicable	-	23.15	23.25								
128	Birlasoft Solutions Limited	Birlasoft Solutions GmbH	Subsidiary Company	Investment		Not Applicable	Not Applicable	-	812.86	844.96								
129	Birlasoft Technologies Canada Corporation	Birlasoft Solutions Limited	Fellow Subsidiary Companies	Loan		Not Applicable	Not Applicable	(53.02)	303.78	263.15				Loan	2.50%	5 Years	Unsecured	Working capital requirements
130	Birlasoft Technologies Canada Corporation	Birlasoft Solutions Limited	Fellow Subsidiary Companies	Any other transaction	Interest on loan	Not Applicable	Not Applicable	3.86	5.72	9.58				Accrued Interest on loan	2.50%	5 Years	Unsecured	Working capital requirements
131	Birlasoft Solutions ME FZE (includes Australia branch)	Birlasoft Technologies Canada Corporation	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	4.03	13.79	0.60								
132	Birlasoft Solutions ME FZE (includes Australia branch)	Birlasoft (UK) Limited (Including Netherlands Branch)	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	0.07	2.91	0.01								
133	Birlasoft Solutions ME FZE (includes Australia branch)	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	3.62	1.90	0.71								

134	Birlasoft Solutions ME FZE (includes Australia branch)	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	-	(0.08)	(0.08)								
135	Birlasoft Solutions Ltda.	Birlasoft Solutions Limited	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	71.63	1.23	1.59								
136	Birlasoft Solutions Ltda.	Birlasoft Solutions Inc.	Holding Company	Sale of goods and services		Not Applicable	Not Applicable	8.66	11.48	13.39								
137	Birlasoft Technologies Canada Corporation	Birlasoft Solutions GmbH	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	0.00	24.86	-								
138	Birlasoft Technologies Canada Corporation	Birlasoft Solutions Mexico, S.A. DE C.V.	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	0.43	8.54	9.01								
139	Birlasoft Technologies Canada Corporation	Birlasoft Solutions Limited	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	1.27	3.15	-								
140	Birlasoft Technologies Canada Corporation	Birlasoft (UK) Limited (Including Netherlands Branch)	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	4.10	3.63	0.83								
141	Birlasoft Technologies Canada Corporation	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	68.44	272.18	13.11								
142	Birlasoft Technologies Canada Corporation	Birlasoft Computer Corporation	Holding Company	Sale of goods and services		Not Applicable	Not Applicable	1.36	2.27	0.05								
143	Birlasoft Technologies Canada Corporation	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	45.82	14.55	15.95								
144	Birlasoft Solutions France	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	0.02	-	-								
145	Birlasoft Solutions France	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	5.54	2.20	0.31								
146	Birlasoft Solutions GmbH	Birlasoft Technologies Canada Corporation	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	-	(0.10)	(0.10)								
147	Birlasoft Solutions GmbH	Birlasoft Solutions France	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	-	0.00	0.00								
148	Birlasoft Solutions GmbH	Birlasoft Solutions Limited	Holding Company	Sale of goods and services		Not Applicable	Not Applicable	0.00	0.01	-								
149	Birlasoft Solutions GmbH	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	0.00	-	-								
150	Birlasoft Solutions GmbH	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	3.32	1.06	0.55								
151	Birlasoft Solutions Mexico, S.A. DE C.V.	Birlasoft Solutions Limited	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	1.32	-	-								
152	Birlasoft Solutions Mexico, S.A. DE C.V.	Birlasoft (UK) Limited (Including Netherlands Branch)	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	0.01	0.32	-								
153	Birlasoft Solutions Mexico, S.A. DE C.V.	Birlasoft Solutions Inc.	Holding Company	Sale of goods and services		Not Applicable	Not Applicable	45.74	(2.89)	(28.56)								
154	Birlasoft Solutions Mexico, S.A. DE C.V.	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	36.48	(1.17)	(11.91)								
155	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Technologies Canada Corporation	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	-	(0.03)	(0.03)								
156	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Solutions France	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	-	6.09	3.55								
157	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Solutions GmbH	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	0.53	5.38	3.65								
158	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Solutions Limited	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	0.00	53.78	113.07								
159	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	15.53	2.94	4.05								
160	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	-	0.00	0.00								
161	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Inc.	Holding Company	Sale of goods and services		Not Applicable	Not Applicable	22.40	9.03	5.08								
162	Birlasoft Solutions Limited	Birlasoft Technologies Canada Corporation	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	-	0.52	-								
163	Birlasoft Solutions Limited	Birlasoft Solutions France	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	0.01	1.74	-								
164	Birlasoft Solutions Limited	Birlasoft Solutions GmbH	Subsidiary Company	Sale of goods and services		Not Applicable	Not Applicable	-	(0.13)	(0.13)								
165	Birlasoft Solutions Limited	Birlasoft (UK) Limited (Including Netherlands Branch)	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	95.32	78.69	142.38								
166	Birlasoft Solutions Limited	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	34.92	11.70	8.81								
167	Birlasoft Solutions Limited	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	43.62	15.45	10.12								
168	Birlasoft Solutions Inc.	Birlasoft Technologies Canada Corporation	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	20.08	7.85	3.00								
169	Birlasoft Solutions Inc.	Birlasoft Solutions France	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	(0.71)	0.96	(1.73)								
170	Birlasoft Solutions Inc.	Birlasoft Solutions GmbH	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	8.31	34.05	42.51								
171	Birlasoft Solutions Inc.	Birlasoft Solutions Mexico, S.A. DE C.V.	Subsidiary Company	Sale of goods and services		Not Applicable	Not Applicable	0.00	15.34	15.41								
172	Birlasoft Solutions Inc.	Birlasoft (UK) Limited (Including Netherlands Branch)	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	21.03	83.47	104.85								
173	Birlasoft Solutions Inc.	Birlasoft Solutions Limited	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	45.68	267.07	313.85								
174	Birlasoft Solutions Inc.	Birlasoft Consulting Inc.	Subsidiary Company	Sale of goods and services		Not Applicable	Not Applicable	82.65	207.80	166.65								
175	Birlasoft Solutions Inc.	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	126.38	44.46	47.20								
176	Birlasoft Solutions Inc.	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	1,170.65	377.01	211.47								
177	Birlasoft Consulting Inc.	Birlasoft Solutions Mexico, S.A. DE C.V.	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	-	0.34	0.34								
178	Birlasoft Consulting Inc.	Birlasoft Solutions Limited	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	0.01	1.92	-								
179	Birlasoft Consulting Inc.	Birlasoft Solutions Inc.	Holding Company	Sale of goods and services		Not Applicable	Not Applicable	41.10	16.26	24.36								
180	Birlasoft Consulting Inc.	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	0.59	0.25	(0.01)								
181	Birlasoft Consulting Inc.	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	30.61	11.71	13.40								
182	Birlasoft Computer Corporation	Birlasoft Technologies Canada Corporation	Subsidiary Company	Sale of goods and services		Not Applicable	Not Applicable	0.25	1.12	0.03								
183	Birlasoft Computer Corporation	Birlasoft Solutions Limited	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	6.94	88.06	95.39								
184	Birlasoft Computer Corporation	Birlasoft (UK) Limited (Including Netherlands Branch)	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	0.16	-	0.03								
185	Birlasoft Computer Corporation	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	291.26	151.82	86.61								
186	Birlasoft Computer Corporation	Birlasoft Consulting Inc.	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	0.01	-	0.01								
187	Birlasoft Computer Corporation	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	25.62	8.32	10.34								
188	Birlasoft Computer Corporation	Birlasoft Solutions Mexico, S.A. DE C.V.	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	-	9.75	9.79								

189	Birlasoft Inc.	Birlasoft Technologies Canada Corporation	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	0.16	1.34	-							
190	Birlasoft Inc.	Birlasoft Sdn. Bhd.	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	0.00	0.35	-							
191	Birlasoft Inc.	Birlasoft Solutions Mexico, S.A. DE C.V.	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	-	1.57	1.58							
192	Birlasoft Inc.	Birlasoft (UK) Limited (Including Netherlands Branch)	Subsidiary Company	Sale of goods and services		Not Applicable	Not Applicable	6.55	28.15	34.40							
193	Birlasoft Inc.	Birlasoft Solutions Limited	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	4.20	145.68	150.44							
194	Birlasoft Inc.	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	290.79	175.45	53.78							
195	Birlasoft Inc.	Birlasoft Consulting Inc.	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	12.46	38.10	50.75							
196	Birlasoft Inc.	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	34.19	13.49	8.06							
197	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Solutions France	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	Not Applicable	Not Applicable	(5.54)	-	-							
198	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Solutions GmbH	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	Not Applicable	Not Applicable	(12.99)	(0.33)	-							
199	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Solutions Limited	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	Not Applicable	Not Applicable	(45.81)	(1.13)	(1.28)							
200	Birlasoft Solutions Inc.	Birlasoft Consulting Inc.	Subsidiary Company	Any other transaction	Reimbursement of expenses	Not Applicable	Not Applicable	(1.87)	-	-							
201	Birlasoft Inc.	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	Not Applicable	Not Applicable	(3.57)	-	-							
202	Birlasoft Inc.	Birlasoft Consulting Inc.	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	Not Applicable	Not Applicable	(1.53)	-	-							
203	Birlasoft Inc.	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	Not Applicable	Not Applicable	(2.20)	-	(1.84)							
204	Birlasoft Technologies Canada Corporation	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	Not Applicable	Not Applicable	(1.85)	-	(1.86)							
205	Birlasoft Computer Corporation	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	Not Applicable	Not Applicable	(11.43)	-	(19.26)							
206	Birlasoft Solutions Limited	Birlasoft (UK) Limited (Including Netherlands Branch)	Fellow Subsidiary Companies	Advance		Not Applicable	Not Applicable	1.05	-	-							
207	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Solutions Limited	Fellow Subsidiary Companies	Advance		Not Applicable	Not Applicable	(1.35)	-	-							
208	Birlasoft Solutions Inc.	Birlasoft Solutions Limited	Fellow Subsidiary Companies	Advance		Not Applicable	Not Applicable	0.31	-	0.32							
209	Birlasoft Solutions Inc.	Birlasoft Consulting Inc.	Subsidiary Company	Advance		Not Applicable	Not Applicable	41.70	17.61	36.50							
210	Birlasoft Computer Corporation	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Advance		Not Applicable	Not Applicable	13.44	4.36	-							
211	Birlasoft Computer Corporation	Birlasoft Inc.	Fellow Subsidiary Companies	Advance		Not Applicable	Not Applicable	-	0.73	-							
212	Birlasoft Inc.	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Advance		Not Applicable	Not Applicable	208.41	103.29	167.80							
213	Birlasoft Inc.	Birlasoft Consulting Inc.	Fellow Subsidiary Companies	Advance		Not Applicable	Not Applicable	9.00	8.66	8.79							
214	Birlasoft Limited	National Engineering Industries Limited	Investing Company	Dividend paid		Not Applicable	Not Applicable	269.34	-	-							
215	Birlasoft Limited	Central India Industries Limited	Other related party	Dividend paid		Not Applicable	Not Applicable	12.92	-	-							
216	Birlasoft Limited	Nandita Gurjar	Director	Dividend paid		Not Applicable	Not Applicable	0.00	-	-							
217	Birlasoft Limited	Sneha Padve	Company Secretary	Dividend paid		Not Applicable	Not Applicable	0.04	-	-							
218	Birlasoft Inc.	Birlasoft Technologies Canada Corporation	Fellow Subsidiary Companies	Any other transaction	Performance Bond	Not Applicable	Not Applicable	-	-	-							
Total (of Note 6b)								15,032.90									

Notes:

1. The figures are 0.00 due to rounding off in millions.
2. Remuneration includes other employee benefits.
3. 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.
4. 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.
5. Advance [Balance Sheet Item]:
These include receipts or payments made on behalf of the related party.
6. Anant Talaular ceased to be a Director from end of hours of October 20, 2022 upon completion of his term.
7. Alka Bharucha ceased to be a Director from end of hours of May 22, 2023 upon completion of her term.
8. Ashok Kumar Barat & Nandita Gurjar ceased to be Directors from end of hours of January 14, 2024 upon completion of their term as Independent Directors.
9. Shreeranganath Kulkarni & Sangram Kadam ceased to be related parties of the Subsidiaries, effective end of June 23, 2023 and end of July 7, 2023, respectively. Nitesh Mirchandani also ceased to be a related party effective end of February 29, 2024.
10. 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, 2024