## Related Party Transactions for the half year ended September 30, 2023.

											or investments made or g transaction was undertake	iven by the listed entity en.	//subsidiary. These details need	to be disclos	sed only once	lates to loans, inter-corporate deposits, advance, during the reporting period when such
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 due to either pa as a result of t transaction (see N	arty the	is incurred to ma inter-corporate d	ncial indebtedness lake or give loans, deposits, advances estments	Del	ails of the loa	ins, inter-corp investn	orate deposits, advances or nents
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary						Opening C balance b	Closing	Nature of indebtedness (loan/issuance of debt/ any other etc.)	Cost Te	enure Nature (loan/advance/ inter-corporate deposit/ investment	Interest Rate (%)	Tenure	Secured/ Purpose for which the funds will be utilised by the ultimate recipient of funds (end- usage)
	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	1.10	0.23	0.46						
!	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		25.00	Approved	13.06	7.90	2.90						
	Birlasoft Limited	CK Birla Corporate Services Limited	Other related party	Sale of goods and services		7.32	Approved	3.95	-	0.80						
ı	Birlasoft Limited	CK Birla Healthcare Private Limited	Other related party	Sale of goods and services		30.19	Approved	0.19	-	-						
i	Birlasoft Limited	CK Birla Corporate Services Limited	Other related party	Purchase of goods and services		69.48	Approved	36.10	(40.29)	0.23						
5	Birlasoft Limited	CK Birla Corporate Services Limited	Other related party	Any other transaction	Chargeback transactions (Shared Resources Cost)	8.40	Approved	-	-	-						
7	Birlasoft Limited	Amita Birla	Director	Any other transaction	Commission and Sitting Fees	5.95	Approved	5.35	0.50	-						
3	Birlasoft Limited	Chandrakant Birla	Director	Any other transaction	Commission and Sitting Fees	2.60	Approved	2.20	0.20	-						
)	Birlasoft Limited	Ashok Kumar Barat	Director	Any other transaction	Commission and Sitting Fees	4.25	Approved	3.45	0.30	-						
10	Birlasoft Limited	Anant Talaulicar	Director	Any other transaction	Commission	1.40	Approved	1.40	0.22	-						
11	Birlasoft Limited	Alka Bharucha	Director	Any other transaction	Commission and Sitting Fees	3.55	Approved	2.30	0.20	-						
12	Birlasoft Limited	Nandita Gurjar	Director	Any other transaction	Commission and Sitting Fees	3.65	Approved	2.60	0.20	-						
13	Birlasoft Limited	Ananth Sankaranarayanan	Director	Any other transaction	Commission and Sitting Fees	1.60	Approved	0.85	0.10	-						
14	Birlasoft Limited	Angan Guha	Chief Executive Officer & Managing Director	Reumeration		12.14	Approved	6.02	-	-						
15	Birlasoft Limited	Kamini Shah	Chief Financial Officer	Reumeration		23.50	Approved	9.91	-	-						
16	Birlasoft Limited	Sneha Padve	Company Secretary	Reumeration		17.52	Approved	2.54	-	-						
17	Birlasoft Limited	Siddhant Padve	Relative of KMP	Reumeration		0.40	Approved	0.19	-	-						
18	Birlasoft Limited	Sangram Kadam	Director of Subsidiary Company	Reumeration		11.77	Approved	4.73	-	-						
19	Birlasoft Limited	Shreeranganath Kulkarni	Director of Subsidiary Company	Reumeration		20.07	Approved	6.81	-	-						
!0	Birlasoft Limited	Ganesan Karuppanaicker	Director of Subsidiary Company	Reumeration		31.00	Approved	4.50		-						
21	Birlasoft Limited	Kamini Shah	Chief Financial Officer	Any other transaction	Reimbursement of Expenses	-	Not Applicat	0.39	-	-						

22	P. L 6 11	S. 1. 9. 1	To	Ta at a second	n		I ac	0.07	(0.00)			1	1	
22	Birlasoft Limited	Sneha Padve	Company Secretary	Any other transaction	Reimbursement of Expenses	-	Not Applicat	0.07	(0.00)	-				1
23	Birlasoft Limited	Siddhant Padve	Relative of KMP	Any other transaction	Reimbursement of Expenses	-	Not Applicat	0.00	-	(0.00)				
														1
24	Birlasoft Limited	Shreeranganath Kulkarni	Director of Subsidiary Company	Any other transaction	Reimbursement of Expenses	-	Not Applicat	0.46	-					
25	Birlasoft Limited	Sangram Kadam	Director of Subsidiary Company	Any other transaction	Reimbursement of Expenses	-	Not Applicat	0.34	0.03	-				1
26	Birlasoft Limited	Ganesan Karuppanaicker	Director of Subsidiary Company	Any other transaction	Reimbursement of Expenses	-	Not Applicat	0.05	-					
														1
27	Birlasoft (UK) Limited (Inclu	Ashish Satija	Subsidiary Related Party	Any other transaction	Reimbursement of Expenses	-	Not Applicat	0.35	(0.04)					
														1
28	Birlasoft Solutions ME FZE (	Elson Varghese Mattappadom	Subsidiary Related Party	Any other transaction	Reimbursement of Expenses	-	Not Applicat	0.25	-	-				1
29	Birlasoft Solutions Inc.	Indu Nangia	Subsidiary Related Party	Any other transaction	Reimbursement of Expenses		Not Applical	0.04	(0.26)					
			, , , , , , , , , , , , , , , , , , , ,	,					()					1
30	Birlasoft Inc.	Roopinder Singh	Subsidiary Related Party	Any other transaction	Reimbursement of Expenses	-	Not Applicat	2.12	-					
														1
31	Birlasoft Inc.	Nitesh Mirchandani	Subsidiary Related Party	Any other transaction	Reimbursement of Expenses	-	Not Applicat	3.33	-					
32	Birlasoft Limited	Sgier+Partner GmbH	Foreign company where Director is a Partner	Purchase of goods and services		4.50	Approved	1.67	-	(0.36)				1
33	Birlasoft Limited	Birlasoft Solutions Inc.	Subsidiary Companies (Direct Holding)	Sale of goods and services		Not Applicable	Not Applicat	3,939.53	323.38	529.89				
			,,					-,						1
34	Birlasoft Limited	Birlasoft Inc.	Subsidiary Companies (Direct Holding)	Sale of goods and services		Not Applicable	Not Applicat	4,288.76	(266.20)	(713.20)				
														1
35	Birlasoft Limited	Birlasoft Consulting Inc.	Subsidiary Companies (Indirect Holding)	Sale of goods and services		Not Applicable	Not Applicat	250.41	49.36	6.42				
20	0.1.00							504.04	477.00	(5.00)				
36	Birlasoft Limited	Birlasoft Computer Corporation	Subsidiary Companies (Direct Holding)	Sale of goods and services		Not Applicable	Not Applicat	601.34	177.38	(5.92)				1
37	Birlasoft Limited	Birlasoft Solutions GmbH	Subsidiary Companies (Indirect Holding)	Sale of goods and services		Not Applicable	Not Applicat	174.77	112.66	145.12				
														1
38	Birlasoft Limited	Birlasoft (UK) Limited (Including Netherlands Branch)	Subsidiary Companies (Indirect Holding)	Sale of goods and services		Not Applicable	Not Applicat	449.45	281.39	244.91				
39	Birlasoft Limited	Birlasoft Technologies Canada Corporation	Subsidiary Companies (Indirect Holding)	Sale of goods and services		Not Applicable	Not Applicat	270.68	35.10	46.42				1
40	Birlasoft Limited	Birlasoft Solutions France	Subsidiary Companies (Direct Holding)	Sale of goods and services		Not Applicable	Not Applicat	67.74	(60.94)	6.80				
				<u> </u>					, ,					1
41	Birlasoft Limited	Birlasoft Solutions Limited	Subsidiary Companies (Direct Holding)	Sale of goods and services		Not Applicable	Not Applicat	364.07	382.84	282.35				
42	Birlasoft Limited	Birlasoft Solutions ME FZE (includes Australia branch)	Subsidiary Companies (Direct Holding)	Sale of goods and services		Not Applicable	Not Applical	27.85	5.42	8.05				
43	Birlasoft Limited	Riclasoft Solutions Movico S A DE C V	Subsidiary Companies (Indirect Holding)	Sale of goods and services		Not Applicable	Not Applicate	7.27	20.70	15.46				
*3	Siriasort Limited	DI 103011 3010110113 WIEXILU, S.A. DE C.V.	Substituting (marries (marries notating)	Suc or goods and services		wor Applicable	wor Applicat	1.21	20.70	15.46				
44	Birlasoft Limited	Birlasoft Sdn. Bhd.	Subsidiary Companies (Direct Holding)	Sale of goods and services		Not Applicable	Not Applicat	31.99	43.45	7.00				
45	Birlasoft Limited	Birlasoft Solutions Inc.	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Revenue	Not Applicable	Not Applical	33.20	-	-				
46	Birlasoft Limited	Birlasoft Inc.	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Revenue	Not Applicable	Not Applical	4.66	-	-				
47	Birlasoft Limited	Birlasoft Consulting Inc.	Subsidiary Companies (Indirect Holding)	Any other transaction	Reimbursement of Revenue	Not Applicable	Not Applicate	0.37						
/	Siriasort Limited	on resort consuming IIIC.	Substituting (marries (marries notating)	may seller transaction	nemodisement of revende	wor Applicable	wor Applicat	0.57	-	-				
48	Birlasoft Limited	Birlasoft Computer Corporation	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Revenue	Not Applicable	Not Applical	1.65	-	-				
49	Birlasoft Limited	Birlasoft Solutions GmbH	Subsidiary Companies (Indirect Holding)	Any other transaction	Reimbursement of Revenue	Not Applicable	Not Applical	1.03	-	-				
					·		_							 

50	Birlasoft Limited	Birlasoft (UK) Limited (Including Netherlands Branch)	Subsidiary Companies (Indirect Holding)	Any other transaction	Reimbursement of Revenue	Not Applicable	Not Applicat	0.15	-	-				
E1	Birlasoft Limited	Birlasoft Technologies Canada	Subsidiary Companies (Indirect Holding)	Any other transaction	Reimbursement of Revenue	Not Applicable	Not Applicat	3.94						
31	biriasort cimited	Corporation Corporation	Subsidiary companies (indirect rolding)	Any other transaction	reimbursement of revenue	Not Applicable	NOT Applicat	3.94	-	-				
52	Birlasoft Limited	Birlasoft Solutions France	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Revenue	Not Applicable	Not Applicat	3.08		-				
53	Birlasoft Limited	Birlasoft Solutions Limited	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Revenue	Not Applicable	Not Applicat	0.18	-	-				
54	Birlasoft Limited	Birlasoft Solutions Inc.	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Expenses	Not Applicable	Not Applicat	10.80	-	-				
55	Birlasoft Limited	Birlasoft Inc.	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Expenses	Not Applicable	Not Applicat	46.13	-	-				
56	Birlasoft Limited	Birlasoft Computer Corporation	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Expenses	Not Applicable	Not Applicat	18.32	-	-				
57	Birlasoft Limited	Birlasoft (UK) Limited (Including Netherlands Branch)	Subsidiary Companies (Indirect Holding)	Any other transaction	Reimbursement of Expenses	Not Applicable	Not Applicat	(15.70)	-	-				
58	Birlasoft Limited	Birlasoft Technologies Canada Corporation	Subsidiary Companies (Indirect Holding)	Any other transaction	Reimbursement of Expenses	Not Applicable	Not Applicat	0.72	-	-				
59	Birlasoft Limited	Birlasoft Solutions Inc.	Subsidiary Companies (Direct Holding)	Purchase of goods and services		Not Applicable	Not Applicat	0.07	(2.59)	(0.07)				
60	Birlasoft Limited	Birlasoft Computer Corporation	Subsidiary Companies (Direct Holding)	Purchase of goods and services		Not Applicable	Not Applicat	-	0.00					
61	Birlasoft Limited	Birlasoft Inc.	Subsidiary Companies (Direct Holding)	Purchase of goods and services		Not Applicable	Not Applicat	0.00	(0.12)	(0.12)				
62	Birlasoft Limited	Birlasoft (UK) Limited (Including Netherlands Branch)	Subsidiary Companies (Indirect Holding)	Purchase of goods and services		Not Applicable	Not Applicat	6.33	(4.06)	(24.95)				
63	Birlasoft Limited	Birlasoft Solutions Limited	Subsidiary Companies (Direct Holding)	Purchase of goods and services		Not Applicable	Not Applicat	0.33	0.07	(0.26)				
64	Birlasoft Limited	Birlasoft Solutions Mexico, S.A. DE C.V.	Subsidiary Companies (Indirect Holding)	Purchase of goods and services		Not Applicable	Not Applicat	-	(0.01)	-				
65	Birlasoft Limited	Birlasoft Consulting Inc.	Subsidiary Companies (Indirect Holding)	Purchase of goods and services		Not Applicable	Not Applicat	-	1.56	1.58				
66	Birlasoft Limited	Birlasoft Solutions GmbH	Subsidiary Companies (Indirect Holding)	Purchase of goods and services		Not Applicable	Not Applicat	1.74	(1.20)	(1.14)				
-	Birlasoft Limited	Birlasoft Technologies Canada	Subsidiary Companies (Indirect Holding)	Purchase of goods and services		N			(0.01)	(0.01)				
67	BINASOTT LIMITED	Corporation	Subsidiary Companies (indirect Holding)	Purchase of goods and services		Not Applicable	NOT Applicat	-	(0.01)	(0.01)				
68	Birlasoft Limited	Birlasoft Solutions ME FZE (includes Australia branch)	Subsidiary Companies (Direct Holding)	Purchase of goods and services		Not Applicable	Not Applicat	0.11	(44.98)	(68.78)				
69	Birlasoft Limited	Birlasoft Solutions Inc.	Subsidiary Companies (Direct Holding)	Advance		Not Applicable	Not Applicat	(31.00)	3.77	(34.74)				
70	Birlasoft Limited	Birlasoft Computer Corporation	Subsidiary Companies (Direct Holding)	Advance		Not Applicable	Not Applicat	0.33	2.58	9.37				
71	Birlasoft Limited	Birlasoft Technologies Canada Corporation	Subsidiary Companies (Indirect Holding)	Advance		Not Applicable	Not Applicat	0.23	0.10	0.44				
72	Birlasoft Limited	Birlasoft Solutions Limited	Subsidiary Companies (Direct Holding)	Advance		Not Applicable	Not Applicat	1.83	(0.13)	1.01				
73	Birlasoft Limited	Birlasoft Solutions France	Subsidiary Companies (Direct Holding)	Advance		Not Applicable	Not Applicat	-	(31.95)	-				
74	Birlasoft Limited	Birlasoft (UK) Limited (Including	Subsidiary Companies (Indirect Holding)	Advance		Not Applicable	Not Applicate	1.15	(3.62)	(0.86)				
		Netherlands Branch)												
75	Birlasoft Limited	Birlasoft Inc.	Subsidiary Companies (Direct Holding)	Advance		Not Applicable	Not Applicat	(15.00)	5.10	20.68				
76	Birlasoft Limited	Birlasoft Solutions GmbH	Subsidiary Companies (Indirect Holding)	Advance		Not Applicable	Not Applicat	-	-	0.44				
77	Birlasoft Limited	Birlasoft Consulting Inc.	Subsidiary Companies (Indirect Holding)	Advance		Not Applicable	Not Applicat	(0.04)	0.33	(0.04)				
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78	Birlasoft Limited	Birlasoft Solutions ME FZE (includes Australia branch)	Subsidiary Companies (Direct Holding)	Advance	Not Applicable	Not Applicat	- (0.09)	(0.09)	)			
79	Birlasoft Limited	Birlasoft Solutions Inc.	Subsidiary Companies (Direct Holding)	Investment	Not Applicable	Not Applicat	- 2,879.17	2,879.17				
90	Birlasoft Limited	Birlasoft Solutions France	Subsidiary Companies (Direct Holding)	Investment	Not Applicable	Not Applicat	- 215.97	215.97				
		bill asolt solutions I fairce		investment	Not Applicable	Not Applicat	- 213.37	213.37				
81	Birlasoft Limited	Birlasoft Computer Corporation	Subsidiary Companies (Direct Holding)	Investment	Not Applicable	Not Applicat	- 469.36	469.36				
82	Birlasoft Limited	Birlasoft Solutions ME FZE (includes Australia branch)	Subsidiary Companies (Direct Holding)	Investment	Not Applicable	Not Applicat	- 25.41	25.41				
83	Birlasoft Limited	Birlasoft Solutions Limited	Subsidiary Companies (Direct Holding)	Investment	Not Applicable	Not Applicat	- 47.49	47.49				
84	Birlasoft Limited	Birlasoft Sdn. Bhd.	Subsidiary Companies (Direct Holding)	Investment	Not Applicable	Not Applicat	- 0.00	0.00				
85	Birlasoft Limited	Birlasoft Inc.	Subsidiary Companies (Direct Holding)	Investment	Not Applicable	Not Applicat	- 25.90	25.90				
86	Birlasoft Limited	Birlasoft Solutions Ltda.	Subsidiary Companies (Indirect Holding)	Investment	Not Applicable	Not Applicat	- 0.04	0.04				
87	Birlasoft Limited	Birlasoft Inc.	Subsidiary Companies (Direct Holding)	Dividend received	Not Applicable	Not Applicat	412.21 -	-				
88	Birlasoft Sdn. Bhd.	MSP HITECT (M) SDN. BHD	Subsidiary Related Party	Purchase of goods and services	Not Applicable	Not Applicat	0.30 -	(0.00				
89	Birlasoft Inc.	USILaw, Inc.	Subsidiary Related Party	Purchase of goods and services	Not Applicable	Not Applicat	25.14 5.15	3.87				
90	Birlasoft Solutions Inc.	USILaw, Inc.	Subsidiary Related Party	Purchase of goods and services	Not Applicable	Not Applicat	2.85 -	3.72				
91	Birlasoft Consulting Inc.	USILaw, Inc.	Subsidiary Related Party	Purchase of goods and services	Not Applicable	Not Applicat	0.09 -	1.07				
92	Birlasoft (UK) Limited (Inclu	The East Indian Produce Co. Ltd.	Subsidiary Related Party	Purchase of goods and services	Not Applicable	Not Applicat	2.52 -	-				
02	Birlasoft (UK) Limited (Inclu	Autick Casii	Subsidiary Related Party	Remuneration and other employee benefits	Not Applicable	Not Applicat	5.53 -					
95	Birlasoft (OK) Elimited (Incid	ASIISII Sauja	Subsidiary Related Party	nemone attor and other employee benefits	Not Applicable	NOT Applicat	5.55	-				
94	Birlasoft Solutions ME FZE (	Elson Varghese Mattappadom	Subsidiary Related Party	Remuneration and other employee benefits	Not Applicable	Not Applicat	5.45 -	-				
95	Birlasoft Solutions Inc.	Indu Nangia	Subsidiary Related Party	Remuneration and other employee benefits	Not Applicable	Not Applicat	10.77 -	-				
96	Birlasoft Inc.	Roopinder Singh	Subsidiary Related Party	Remuneration and other employee benefits	Not Applicable	Not Applicat	51.78 -	-				
97	Birlasoft Inc.	Nitesh Mirchandani	Subsidiary Related Party	Remuneration and other emoloyee benefits	Not Applicable	Not Applicat	19.71 -	3.96				
			,									
98	Birlasoft Solutions Inc.	Angan Guha	Chief Executive Officer & Managing Director	Remuneration and other employee benefits	Not Applicable	Not Applicat	101.12 -	-				
99	Birlasoft Solutions Ltda.	Marcia Sato	Subsidiary Related Party	Remuneration and other employee benefits	Not Applicable	Not Applicat	5.05 -	-				
100	Birlasoft Inc.	CK Birla Corporate Services Limited	Other related party	Purchase of goods and services	Not Applicable	Not Applicat	5.04 -	-				
101	Birlasoft Technologies Cana	CK Birla Corporate Services Limited	Other related party	Purchase of goods and services	Not Applicable	Not Applicat	0.23 -	-				
102	Birlacoft Solutions Cm511	CK Birla Corporate Services Limited	Other related party	Purchase of goods and services	Not Applicable	Not Applica	0.13 -	0.02				
								0.02				
103	Birlasoft Solutions ME FZE (	CK Birla Corporate Services Limited	Other related party	Purchase of goods and services	Not Applicable	Not Applicat	0.01 -	-				
104	Birlasoft Sdn. Bhd.	CK Birla Corporate Services Limited	Other related party	Purchase of goods and services	Not Applicable	Not Applicat	0.02 -	-				
105	Birlasoft Solutions Limited	CK Birla Corporate Services Limited	Other related party	Purchase of goods and services	Not Applicable	Not Applicat	0.04 -	-				

106	Birlasoft (UK) Limited (Inclu	CK Birla Corporate Services Limited	Other related party	Purchase of goods and services	Not Applicable	Not Applica	0.19	- 1	-				
1			,										
107	Birlasoft Sdn. Bhd.	Metrod (Malaysia) Sdn. Bhd.	Subsidiary Related Party	Sale of goods and services	Not Applicable	Not Applica	8.40	12.72	12.77				
107	Director San. Bila.	med od (malaysia) sait. Bild.	Substituting related rarry	Sale of goods and services	NOT Applicable	пострына	5.45	12.72	22.77				į l
100	Birlasoft Solutions Inc.	Birlasoft Consulting Inc.	Subsidiary Company	Investment	Not Applicable	Not Applica	2.1	130.39	3,163.73				
108	Birlasort solutions inc.	birlasort consulting inc.	Subsidiary Company	investment	Not Applicable	NOT Applica	- 3,1	130.39	3,103.73				į l
109	Birlasoft Solutions Inc.	Birlasoft Solutions Ltda.	Subsidiary Company	Investment	Not Applicable	Not Applica	- 1	120.78	122.07				i l
110	Birlasoft Solutions Inc.	Birlasoft Solutions Mexico, S.A. DE C.V.	Subsidiary Company	Investment	Not Applicable	Not Applica	7.44	0.20	7.65				i l
													i l
111	Birlasoft Consulting Inc.	Birlasoft Solutions Mexico, S.A. DE C.V.	Fellow Subsidiary Companies	Investment	Not Applicable	Not Applica	-	0.00	0.00				
													i l
112	Birlasoft Computer Corpora	Birlasoft Technologies Canada	Subsidiary Company	Investment	Not Applicable	Not Applica		0.00	0.00				
		Corporation											i l
113	Birlasoft Inc.	Enablepath LLC	Subsidiary Company	Investment	Not Applicable	Not Applica	- 6	562.45	-				
													i l
114	Birlasoft Inc.	Birlasoft (UK) Limited (Including	Subsidiary Company	Investment	Not Applicable	Not Applica	-	22.91	23.15				
		Netherlands Branch)											
115	Birlasoft Solutions Limited	Birlasoft Solutions GmhH	Subsidiary Company	Investment	Not Applicable	Not Applica	. 8	813.47	812.86				
	and a second confidence	and and an	,,				Ů						
116	Birlasoft Technologies Cana	Birlasoft Solutions Limited	Fellow Subsidiary Companies	Loan	Not Applicable	Not Applica	(257.60) 5	557.35	303.78	Loan	50% 5 Voore	Unsecured	Working capital requirements
110	omason reciniologies cana	someson Solutions Limited	renow substituting companies	Coeii	Not Applicable	MOT Whhiles	(257.00) 5	227.33	303.76	Loan	JU/615 TEdIS	onsecureu	working capital requirements
117	Birlasoft Technologies Cana	Birlasoft Solutions Limited	Fellow Subsidiary Companies	Any other transaction Interest on Ioan	Not Applicable	Not Applica	5.85	-	5.72	Accrued Interest on loan	1.50% 5 Years	Unsecured	Working capital requirements
													i l
118	Birlasoft Solutions ME FZE	Birlasoft Technologies Canada Corporation	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applica	3.63	10.01	13.79				
		Corporation											i l
119	Birlasoft Solutions ME FZE	Birlasoft (UK) Limited (Including	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applica	2.89	8.88	2.91				
		Netherlands Branch)											i l
120	Birlasoft Solutions ME FZE	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applica	4.33	1.23	1.90				
													i l
121	Birlasoft Solutions ME FZE	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applica	-	(80.0)	(0.08)				
													i l
122	Birlasoft Solutions Ltda.	Birlasoft Solutions Limited	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applica	72.61	2.50	1.23				
	Diriasort Solutions Etau.	Billasore solutions Elimica	renow substatuty companies	Sale of Books and Sci vices	Troc Applicable	пострыни	72.02	2.30	1.23				i l
122	Birlasoft Solutions Ltda.	Distance Columbian Inc.	Holding Company	Sale of goods and services	Not Applicable	Net Applies	8.55	11.01	11.48				
123	Birlasoit Solutions Etua.	Birlasort Solutions Inc.	Holding Company	sale of Boors and Services	Not Applicable	NOT Applica	6.55	11.01	11.40				i l
124	Birlasoft Technologies Cana	Birlasoft Solutions GmbH	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applica	1.60	23.08	24.86				i l
													i l
125	Birlasoft Technologies Cana	Birlasoft Solutions Mexico, S.A. DE C.V.	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applica	2.22	6.28	8.54				
126	Birlasoft Technologies Cana	Birlasoft Solutions Limited	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applica	3.15	6.95	3.15				
127	Birlasoft Technologies Cana	Birlasoft (UK) Limited (Including	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applica	3.63	0.01	3.63				
		Netherlands Branch)											
128	Birlasoft Technologies Cana	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applica	71.61 2	275.21	272.18				
													l l
129	Birlasoft Technologies Cana	Birlasoft Consulting Inc.	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applica	-	0.68	-				
		-											
120	Riclasoft Technologies C	Birlasoft Computer Corporation	Holding Company	Sale of goods and services	Not Applicable	Not Applica	8.35	1.71	2.27			1	
130	oa.ort reciniologies Calli	Some Computer Corporation	Troising Company	Suit of Books and Set VICES	Not Applicable	- AUL Applica	0.33	1.71	2.27				
424	Birlasoft Technologies Cana	Distant to	Fellow Subsidiary Companies	Sale of goods and services	Na. A. W. C.	Net C	42.09	16.34	14.55				
131	bir iasoπ Technologies Cana	DITIdSOTT INC.	reliow Subsidiary Companies	zare or Rooms and selvices	Not Applicable	Not Applica	42.09	16.34	14.55				
132	Birlasoft Technologies Cana	Birlasoft Solutions ME FZE (includes Australia branch)	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applica	-	0.56	-				
133	Birlasoft Solutions France	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applica	4.49 (1	168.09)	-				
<u> </u>	1	+	+	+		1	<del></del>			 +		1	

134	Birlasoft Solutions France	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applical	6.33	3.01	2.20	0			
135	Birlasoft Solutions GmbH	Birlasoft Technologies Canada Corporation	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applical	-	(0.10)	(0.10	0)			
136	Birlasoft Solutions GmbH	Birlasoft Solutions France	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applical	0.00	-	0.00	0			
127	Birlasoft Solutions GmbH	Distance Columbian Company	Haldian Camanan	Calc of acade and acadesa	Net Applicable	Net Applical	0.01		0.0:				
137	BIFIASOTT SOLUTIONS GMDH	Birlasoft Solutions Limited	Holding Company	Sale of goods and services	Not Applicable	Not Applica	0.01	-	0.0.	1			
138	Birlasoft Solutions GmbH	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applical	0.68	-	-				
120	Birlasoft Solutions GmbH	Distant to a	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Net Applical	3.27	1.09	1.06	-			
139	Biridsort Solutions Gribn	Birlasort inc.	renow subsidiary companies	Sale of goods and services	NOT Applicable	NOT Applical	3.27	1.09	1.00	•			
140	Birlasoft Sdn. Bhd.	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applical	-	0.26	-				
141	Birlasoft Solutions Mexico	Birlasoft (UK) Limited (Including	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applical	1.15	1.07	0.32	,			
	,	Netherlands Branch)	,										
142	Birlasoft Solutions Mexico,	Birlasoft Solutions Inc.	Holding Company	Sale of goods and services	Not Applicable	Not Applical	47.31	(18.49)	(2.89	9)			
143	Birlasoft Solutions Mexico,	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applical	27.44	4.64	(1.17	7)	<del>                                     </del>		
[	, and a second		,						(4:4:				
L						<u></u>				1			
144	Birlasoft Solutions Mexico,	Birlasoft Technologies Canada	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applical	-	0.01	-				
		Corporation											
145	Rirlasoft (UK) Limited (Incl.	Birlasoft Technologies Canada	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applical		(0.03)	(0.03	3)			
1		Corporation	,					(====)	(0.00	-,			
146	Birlasoft (UK) Limited (Inclu	Birlasoft Solutions France	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applical	-	21.36	6.09	9			
147	Birlasoft (UK) Limited (Inclu	Riclasoft Solutions Limited	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applical	0.94	85.02	53.78	R			
1	Diriasore (Ok) Elimitea (Incie	Sin asort solutions Enniced	renow substituting companies	Sale of Boods and Sci vices	Not Applicable	Пострриса	0.54	03.02	33.70				
148	Birlasoft (UK) Limited (Inclu	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applical	10.34	30.04	2.9	4			
149	Birlasoft (UK) Limited (Inclu	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applica		0.00	0.00	0			
	,												
150	Birlasoft (UK) Limited (Inclu	Birlasoft Inc.	Holding Company	Sale of goods and services	Not Applicable	Not Applical	27.00	7.98	9.03	3			
151	Birlasoft (UK) Limited (Inclu	Birlasoft Solutions GmbH	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applical	-	1.57	5.38	В			
152	Birlasoft Solutions Limited	Birlasoft Technologies Canada Corporation	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applical	-	0.52	0.52	2			
		Corporation											
153	Birlasoft Solutions Limited	Birlasoft Solutions France	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applical	2.63	2.84	1.74	4			
						1							
154	Birlasoft Solutions Limited	Birlasoft Solutions GmbH	Subsidiary Company	Sale of goods and services	Not Applicable	Not Applical	- [	(0.13)	(0.13	3)			
155	Birlasoft Solutions Limited	Birlasoft (UK) Limited (Including	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applical	78.17	15.28	78.69	9			
		Netherlands Branch)											
						1							
156	Birlasoft Solutions Limited	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applical	37.11	7.30	11.70	9			
157	Birlasoft Solutions Limited	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applical	-	115.79	-				
158	Birlasoft Solutions Limited	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applical	39.16	9.26	15.45	5			
				Sale of goods and services	Not Applicable	Not Applical	21.84	2.18	7.85	5			
159	Birlasoft Solutions Inc.	Birlasoft Technologies Canada	Fellow Subsidiary Companies	Sale of goods and services						1			
159	Birlasoft Solutions Inc.	Birlasoft Technologies Canada Corporation	Fellow Subsidiary Companies	and of goods and all vices									
		Corporation				Nucl.		2		-			
	Birlasoft Solutions Inc. Birlasoft Solutions Inc.	Birlasoft Technologies Canada Corporation Birlasoft Solutions France	Fellow Subsidiary Companies Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applical	1.96	2.04	0.96	6			
		Corporation				Not Applical	1.96	2.04	0.96	6			
160	Birlasoft Solutions Inc.	Corporation						2.04	0.96				
160	Birlasoft Solutions Inc.	Corporation  Birlasoft Solutions France	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable								
160	Birlasoft Solutions Inc.	Corporation  Birlasoft Solutions France	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable								

162	Birlasoft Solutions Inc.	Birlasoft Solutions Mexico, S.A. DE C.V.	Subsidiary Company	Sale of goods and services	Not Applicable	Not Applical	0.00	15.18	15.34			
163	Birlasoft Solutions Inc.	Birlasoft (UK) Limited (Including	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applicat	24.01	58.66	83.47			
		Netherlands Branch)										
164	Birlasoft Solutions Inc.	Birlasoft Solutions Limited	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applicat	81.09	183.44	267.07			
165	Birlasoft Solutions Inc.	Birlasoft Consulting Inc.	Subsidiary Company	Sale of goods and services	Not Applicable	Not Applicat	82.87	123.02	207.80			
166	Birlasoft Solutions Inc.	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applicat	118.36	485.19	44.46			
167	Birlasoft Solutions Inc.	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applicat	905.19	211.29	377.01			
168	Birlasoft Consulting Inc.	Birlasoft Technologies Canada	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applicat	_	2.68				
100	biliasoit Consulting Inc.	Corporation	renow Subsidiary Companies	sale of goods and services	Not Applicable	Not Applicat	-	2.00				
169	Birlasoft Consulting Inc.	Birlasoft Solutions Mexico, S.A. DE C.V.	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applicat	-	0.34	0.34			
170	Birlasoft Consulting Inc.	Birlasoft Solutions Limited	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applicat	1.91	-	1.92			
171	Birlasoft Consulting Inc.	Birlasoft Solutions Inc.	Holding Company	Sale of goods and services	Not Applicable	Not Applicat	53.66	18.48	16.26			
172	Birlasoft Consulting Inc.	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applicat	4.75	6.38	0.25			
173	Birlasoft Consulting Inc.	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applicat	24.14	6.06	11.71			
174	Birlasoft Consulting Inc.	Birlasoft Solutions GmbH	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applical	-	7.64	-			
175	Birlasoft Computer Corpora	Birlasoft Technologies Canada Corporation	Subsidiary Company	Sale of goods and services	Not Applicable	Not Applicat	0.30	0.80	1.12			
176	Birlasoft Computer Corpora	Dirlar oft Solutions Limited	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applicat	9.10	78.06	88.06			
176	Birlasort Computer Corpora	Birlasort Solutions Elimited	renow subsidiary companies	paie oi goods and services	Not Applicable	NOT Applicat	9.10	78.00	88.00			
177	Birlasoft Computer Corpora	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applicat	313.78	1,110.63	151.82			
								,				
178	Birlasoft Computer Corpora	Birlasoft Consulting Inc.	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applicat	-	0.61	-			
179	Birlasoft Computer Corpora	Birlasoft Inc.	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applicat	23.26	8.27	8.32			
180	Birlasoft Computer Corpora	Birlasoft Solutions Mexico, S.A. DE C.V.	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applicat	-	9.65	9.75			
181	Birlasoft Computer Corpora	Birlasoft Solutions ME FZE (includes Australia branch)	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applicat	-	0.26	-			
182	Birlasoft Inc.	Birlasoft Technologies Canada Corporation	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applical	0.56	0.77	1.34			
100	Birlasoft Inc.	Birlasoft Sdn. Bhd.	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applica-	0.35		0.35			
103	Sin labore line.	Director Sun Director	. cnow automatary companies	SINC OF BOOKS OUR SELAICES	or whhileanle	-vor Applicat	0.33	-	0.35			
184	Birlasoft Inc.	Birlasoft Solutions Mexico, S.A. DE C.V.	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Annlicate	_	1.56	1.57			
204			according companies	000000000000000000000000000000000000000	reppicable			1.50	1.37			
185	Birlasoft Inc.	Birlasoft (UK) Limited (Including	Subsidiary Company	Sale of goods and services	Not Applicable	Not Applicat	6.71	21.17	28.15			
		Netherlands Branch)										
186	Birlasoft Inc.	Birlasoft Solutions Limited	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applicat	22.43	121.80	145.68			
187	Birlasoft Inc.	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applicat	319.59	504.24	175.45			
188	Birlasoft Inc.	Birlasoft Consulting Inc.	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applicat	15.46	63.37	38.10			
189	Birlasoft Inc.	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Sale of goods and services	Not Applicable	Not Applicat	38.31	87.75	13.49			

190	Birlasoft Inc.	Birlasoft Solutions France	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable Not Applicat	-	0.28	-					
191	Birlasoft (UK) Limited (Inclu	Birlasoft Solutions France	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	Not Applicable Not Applical	(6.81)	-	-					
102	Birlasoft (UK) Limited (Inclu	Richaroft Solutions GmbH	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	Not Applicable Not Applical	(5.51)		(0.33)					
132	biriasort (OK) Einnitea (incic	Birlasort Solutions Gillori	reliow Subsidiary Companies	Any other transaction	Remibulsement of expenses	Not Applicable Not Applicat	(3.31)	-	(0.33)					
193	Birlasoft (UK) Limited (Inclu	Birlasoft Solutions Limited	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	Not Applicable Not Applical	(25.78)	-	(1.13)					
194	Birlasoft Solutions Inc.	Birlasoft Consulting Inc.	Subsidiary Company	Any other transaction	Reimbursement of expenses	Not Applicable Not Applicab	(0.11)	-	-					
			,,	.,,			()							
195	Birlasoft Inc.	Birlasoft Solutions Limited	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	Not Applicable Not Applicab	(1.05)	-	-					
196	Birlasoft Inc.	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	Not Applicable Not Applicat	(7.06)	-						
				,			,,							
197	n: 1 h	8 1 - 6 6 - W	S.H. S.L.IV.			N	(4.54)							
197	Birlasoft Inc.	Birlasoft Consulting Inc.	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	Not Applicable Not Applical	(1.51)	-	-					
198	Birlasoft Inc.	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	Not Applicable Not Applicat	(1.81)	-	-					
199	Rirlasoft Solutions Limit-	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Advance	+	Not Applicable Not Applical	_	2.00	_		+	<del>-  </del>		
199	on ason solutions cimited	Simusori Computer Corporation	renew adostralary companies	- Control of the cont		wor whhiranis   Mor wholican	-	2.00	-					
200	Birlasoft (UK) Limited (Inclu	Birlasoft Solutions GmbH	Fellow Subsidiary Companies	Advance		Not Applicable Not Applicat	0.34		-					
201	Richaroft (LIV) Limited (Incl.	Birlasoft Solutions Limited	Fellow Subsidiary Companies	Advance		Not Applicable Not Applicat	1.35							
201	Birlasort (OK) Ellilited (Ilicit	Birlasort Solutions Ellinted	renow Subsidiary Companies	Advance		Not Applicable Not Applicat	1.33	-	-					
202	Birlasoft Solutions Inc.	Birlasoft Consulting Inc.	Subsidiary Company	Advance		Not Applicable Not Applicat	17.44	-	17.61					
- 1		1	1											
203	Birlasoft Computer Corpora	Birlasoft Solutions Inc	Fellow Subsidiary Companies	Advance	1	Not Applicable Not Applicat	11.86	(0.61)	4.36		<del></del>			-
100	compater corpore	The state of the s					11.00	(0.01)	4.30					
<u> </u>		L	1	1	1	L								
204	Birlasoft Computer Corpora	Birlasoft Consulting Inc.	Fellow Subsidiary Companies	Advance		Not Applicable Not Applicat	-	0.10	-					
205	Birlasoft Computer Corpora	Birlasoft Inc.	Fellow Subsidiary Companies	Advance		Not Applicable Not Applicab	-	0.72	0.73					
		1												
		1												
200	n: 1 6 t	0.1	E. H. C. L. I.P. C. C	**	+		240.45	(50.75)	405					
206	Birlasoft Inc.	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Advance		Not Applicable Not Applical	219.15	(58.72)	103.29					
		1	1											
207	Birlasoft Inc.	Birlasoft Consulting Inc.	Fellow Subsidiary Companies	Advance		Not Applicable Not Applicat	16.74	1.87	8.66	_		T		
		1	1											
		1	1											
208	Birlasoft Inc.	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Advance	<del> </del>	Not Applicable Not Applicat	0.36	-	-			<del>-  </del>		<del></del>
200	on resort inc.	Sinason Computer Corporation	Chow Subsidiary Companies	- Contract		Not Applicable Inot Applicat	0.30	-	-					
			1											
209	Birlasoft Inc.	Enablepath LLC	Subsidiary Company	Advance		Not Applicable Not Applicat	-	615.12	-					
210	Birlasoft Limited	National Engineering Industries Limited	Investing Company	Dividend paid	<u> </u>	Not Applicable Not Applicat	215.47		-					
1-10		and a special significant confidence				ppiicai	-23.77							
- 1		1	1											
L			1			<u> </u>								
211	Birlasoft Limited	Central India Industries Limited	Other related party	Dividend paid		Not Applicable Not Applicat	10.34	-	-					
- 1		1	1											
- 1		1	1											
212	Birlasoft Limited	Nandita Gurjar	Director	Dividend paid		Not Applicable Not Applicat	0.00	-	-					
		1	1	1										
		1	1											
212	Distance Limited	Casha Dadus	Common Common	Dividend and	+	Net Applicable Net 1 1 1 1	0.04					+		
213	Birlasoft Limited	Sneha Padve	Company Secretary	Dividend paid		Not Applicable Not Applical	0.04	-	-					
- 1		1	1											
L		1		<u> </u>	<u> </u>									
Total (o	Note 6b)		1				14,111.96							
- 1		1	1											
		1		1	4	1								

## Notes:

- 1. The figures are 0.00 due to rounding off in millions.
- 2. Remuneration includes other employee benefits.
- 3. Reimbursement of Revenue -

This includes cases of expenses (travel and incidental) incurred by Indian entity for the onsite project, which are billed to end customer. Indian 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. This includes services availed from onsite entity by foreign branch of Indian entity.

e.g. UK based employee has travelled to Swiss entity and incurred expenses. These expenses will be billed by UK entity on Swiss entity. As 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.

- e.g. employee transferred from India to onsite entity, advances given to employee will also get transferred to onsite entity and also vice versa."
- 6. Anant Talaulicar 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. Enablepath, LLC (a step-down subsidiary of the Company) merged into its holding company Birlasoft Inc. (wholly-owned subsidiary of the Company), effective 01 April 2023
- 9. 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, 2023.