

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

1. We have reviewed the accompanying statement of unaudited standalone financial results of Birlasoft Limited (the "Company") for the quarter ended June 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE)2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed or that it contains any material misstatement.

For S R B C & CO LLP

Chartered Accountants

ICAI Firm registration number: 324982E/E300003

*HSGinwala***per Huzefa Ginwala**

Partner

Membership No.: 111757


UDIN: **25111757BM1W105705**

Place: Pune

Date: August 7, 2025

Birlasoft Limited				
Registered Office : 35 & 36, Rajiv Gandhi Infotech Park, Phase-I, MIDC, Hinjawadi, Pune - 411057				
Phone : +91 20 6652 5000 secretarial@birlasoft.com www.birlasoft.com CIN : L72200PN1990PLC059594				
PART I				
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2025				
₹ in million (except per share data)				
Particulars	Quarter ended		Year ended	
	30 June 2025 (Unaudited)	31 March 2025 (Audited) (Refer note 7)	30 June 2024 (Unaudited)	31 March 2025 (Audited)
Revenue from operations	6,265.51	6,325.02	7,213.78	26,578.83
Other income (net) (Refer note 5)	245.16	722.79	237.12	1,369.28
Total Income	6,510.67	7,047.81	7,450.90	27,948.11
Expenses				
Purchases of equipment and software licences	1.11	-	572.50	732.65
Change in inventories of equipment	11.55	101.93	-	(17.92)
Employee benefits expense	4,708.67	4,753.06	4,399.45	18,880.88
Finance costs	23.59	21.21	12.54	85.56
Depreciation and amortisation expense	173.04	182.71	175.44	730.38
Other expenses	1,097.24	949.03	865.67	3,652.24
Total expenses	6,015.20	6,007.94	6,025.60	24,063.79
Profit before tax	495.47	1,039.87	1,425.30	3,884.32
Tax expense				
Current tax	121.15	214.54	356.50	903.53
Deferred tax (credit)/charge	7.31	22.62	(14.92)	(4.69)
Total tax expense	128.46	237.16	341.58	898.84
Profit for the period	367.01	802.71	1,083.72	2,985.48
Other comprehensive (losses)/income				
Items that will not be reclassified subsequently to profit or loss				
Remeasurements of defined benefit plans	(4.79)	(14.66)	9.78	39.08
Less: Income tax effect	1.21	3.69	(2.46)	(9.84)
Items that will be reclassified subsequently to profit or loss				
Net gains/(losses) on cash flow hedges	34.80	131.95	41.87	(74.76)
Less: Income tax effect	(8.58)	(33.21)	(10.54)	18.81
Total other comprehensive (losses)/income	22.64	87.77	38.65	(26.71)
Total comprehensive income for the Period	389.65	890.48	1,122.37	2,958.77
Paid up equity capital [Face value ₹ 2/- per share]	555.78	555.75	552.16	555.75
Other equity				15,908.90
Earnings per equity share (face value ₹ 2/- per share) (Not annualized for interim periods)				
Basic (₹)	1.31	2.88	3.90	10.77
Diluted (₹)	1.30	2.85	3.84	10.68



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PART I STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2025				
Notes: 1 The above unaudited standalone financial results have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at its meeting held on 07 August 2025. These unaudited standalone financial results are prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time. 2 The Statutory Auditors of the Company have conducted a limited review the above standalone financial results of the Company for the quarter ended 30 June 2025. An unmodified conclusion has been issued by them thereon. 3 The results for the quarter ended 30 June 2025, are available on the Company's website at https://www.birlasoft.com/company/investors/policies-reports filings and also on the website of BSE Limited at www.bseindia.com and National Stock Exchange of India Limited at www.nseindia.com , where the shares of the Company are listed. 4 Where financial results contain both consolidated financial results and standalone financial results of the parent, segment information is required to be presented only in the consolidated financial results. Accordingly, segment information has been presented in the consolidated financial results. 5 Following items are disclosed on net basis in Other Income:				
₹ in million				
Particulars	Quarter ended			Year ended
	30 June 2025 (Unaudited)	31 March 2025 (Audited) (Refer note 7)	30 June 2024 (Unaudited)	31 March 2025 (Audited)
Exchange (loss)/gain	17.90	(118.01)	19.13	(70.44)
Fair value gain/(loss) on financial assets (investments) at fair value through profit or loss	14.18	5.49	44.88	11.43
6 Ms. Kamini Shah, Chief Financial Officer and Key Managerial Personnel of the Company, has tendered her resignation from the position, and the same is effective close of business hours on 07 August 2025. Pursuant to the recommendation of the Nomination and Remuneration Committee and the approval of the Audit Committee and the Board of Directors, Mr. Chandrasekar Thyagarajan has been appointed as the Chief Financial Officer and Key Managerial Personnel of the Company, effective 08 August 2025. 7 The figures for quarter ended 31 March 2025, are arrived at, as difference between audited figures in respect of the full financial year and the unaudited published figures upto nine months of the relevant financial year. 8 During the quarter ended 30 June 2024, the management had withdrawn the policy of Long-Term Special Award which was formulated to reward a special group of senior leaders. Consequently, the accumulated provision amount to ₹ 222 million has been reduced from Employee benefit expenses for that quarter.				
On behalf of the Board of Directors For Birlasoft Limited  Angan Guha CEO & Managing Director DIN: 09791436				
Place : New Delhi Date: 07 August 2025				

