S R B C & CO LLP
Chartered Accountants

Ground Floor
Panchshil Tech Park, Yerwada
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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, 2026 (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

per Sumit Kumar Agrawal
Partner
Membership No.: 135859
UDIN: 26135859ZFEVNZ4918

S R B C & CO LLP CHARTERED ACCOUNTANTS SRBC

Place: New Delhi
Date: July 28, 2026

Birlasoft Limited

Registered Office : 35 & 36, Rajiv Gandhi Infotech Park, Phase-I, MIDC, Hinjawadi, Pune - 411057

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PART I

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

₹ in million (except per share data)

Particulars	Quarter ended			Year ended
	June 30, 2026 (Unaudited)	March 31, 2026 (Audited) (Refer note 7)	June 30, 2025 (Unaudited)	March 31, 2026 (Audited)
Revenue from operations	8,291.62	7,558.40	6,265.51	28,220.03
Other income (net) (Refer note 5)	315.91	118.81	245.16	846.78
Total Income	**8,607.53**	**7,677.21**	**6,510.67**	**29,066.81**
Expenses				
Purchases of equipment and software licences	-	0.80	1.11	2.57
Change in inventories of equipment	3.79	0.76	11.55	14.13
Employee benefits expense	4,849.04	4,781.61	4,708.67	19,051.15
Finance costs	18.41	21.78	23.59	90.70
Depreciation and amortisation expense	156.91	154.71	173.04	655.46
Other expenses	1,617.11	1,411.25	1,097.24	4,834.83
Total expenses	**6,645.26**	**6,370.91**	**6,015.20**	**24,648.84**
Profit before exceptional items and tax	**1,962.27**	**1,306.30**	**495.47**	**4,417.97**
Exceptional item -				
Impact of New Labour Codes (Refer note 6)	-	-	-	406.88
Profit before tax	**1,962.27**	**1,306.30**	**495.47**	**4,011.09**
Tax expense				
Current tax	490.38	313.96	121.15	994.69
Deferred tax (credit)/charge	4.04	5.60	7.31	(0.09)
Total tax expense	**494.42**	**319.56**	**128.46**	**994.60**
Profit for the period	**1,467.85**	**986.74**	**367.01**	**3,016.49**
Other comprehensive (losses)/income				
Items that will not be reclassified subsequently to profit or loss				
Remeasurements of defined benefit plans	(12.84)	(5.86)	(4.79)	20.97
Less: Income tax effect	3.23	1.47	1.21	(5.28)
Items that will be reclassified subsequently to profit or loss				
Net gain on effective portion of cash flow hedges	50.43	53.62	34.80	11.78
Less: Income tax effect	(12.69)	(13.50)	(8.58)	(2.96)
Total other comprehensive income for the period (net of taxes)	**28.13**	**35.73**	**22.64**	**24.51**
Total comprehensive income for the period	**1,495.98**	**1,022.47**	**389.65**	**3,041.00**
Paid up equity capital [Face value ₹ 2/- per share]	559.20	559.01	555.78	559.01
Other equity				17,360.10
Earnings per equity share (face value ₹ 2/- per share) (Not annualized for interim periods)				
Basic (₹)	5.22	3.52	1.31	10.79
Diluted (₹)	5.20	3.50	1.30	10.76

INITIAL FOR IDENTIFICATION
BY
SRBC
SRBC & CO LLP

BIRLASOFT LIMITED

Birlasoft Limited
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PART I

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

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 July 28, 2026. 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 limited review the above standalone financial results of the Company for the quarter ended June 30, 2026. An unmodified conclusion has been issued by them thereon.

3 The results for the quarter ended June 30, 2026, 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
	June 30, 2026 (Unaudited)	March 31, 2026 (Audited) (Refer note 7)	June 30, 2025 (Unaudited)	March 31, 2026 (Audited)
Exchange (loss)/gain	(32.11)	(184.26)	17.90	(413.40)
Fair value gain/(loss) on financial assets (investments) at fair value through profit or loss	7.69	(27.14)	14.18	(29.09)

6 On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, ('Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during employment and post-employment.

The Company has assessed the financial implications of these changes which has resulted in an increase in gratuity liability arising from past service cost and an increase in leave liability aggregating to ₹ 406.88 million primarily due to changes in wage definition. Considering that the impact arising from the enactment of the new legislation is an event of a non-recurring nature, the Company has presented this incremental amount as "Impact of Labour Codes" under "Exceptional Item" in the Standalone Financial Result for the year ended March 31, 2026.

7 The figures for quarter ended March 31, 2026 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.

On behalf of the Board of Directors
For Birlasoft Limited

BIRLASOFT LIMITED

Angan Guha
CEO & Managing Director
DIN: 09791436

Place: New Delhi
Date: July 28, 2026

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