S R B C & CO LLP
Chartered Accountants

Ground Floor
Panchshil Tech Park, Yerwada
(Near Don Bosco School)
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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 September 30, 2025 and year to date from April 01, 2025 to September 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

per Sumit Kumar Agrawal
Partner
Membership No.: 135859

UDIN: 25135859BMTEZJ8296
Place: Pune
Date: November 6, 2025

S R B C & CO LLP CHARTERED ACCOUNTANTS SRBC

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 AND HALF YEAR ENDED 30 SEPTEMBER 2025

₹ in million (except per share data)

Particulars	Quarter ended			Half year ended		Year ended
	30 September 2025 (Unaudited)	30 June 2025 (Unaudited)	30 September 2024 (Unaudited)	30 September 2025 (Unaudited)	30 September 2024 (Unaudited)	31 March 2025 (Audited)
Revenue from operations	6,900.17	6,265.51	6,436.89	13,165.68	13,650.67	26,578.83
Other income (net) (Refer note 5)	448.49	245.16	230.04	693.65	467.16	1,369.28
Total Income	**7,348.66**	**6,510.67**	**6,666.93**	**13,859.33**	**14,117.83**	**27,948.11**
Expenses						
Purchases of equipment and software licences	0.66	1.11	160.36	1.77	732.86	732.65
Change in inventories of equipment	0.98	11.55	(120.06)	12.53	(120.06)	(17.92)
Employee benefits expense	4,745.30	4,708.67	4,813.72	9,453.97	9,213.17	18,880.88
Finance costs	23.90	23.59	25.29	47.49	37.83	85.56
Depreciation and amortisation expense	164.76	173.04	191.71	337.80	367.15	730.38
Other expenses	1,083.30	1,097.24	932.25	2,180.54	1,797.92	3,652.24
Total expenses	**6,018.90**	**6,015.20**	**6,003.27**	**12,034.10**	**12,028.87**	**24,063.79**
Profit before tax	**1,329.76**	**495.47**	**663.66**	**1,825.23**	**2,088.96**	**3,884.32**
Tax expense						
Current tax	364.97	121.15	156.86	486.12	513.36	903.53
Deferred tax (credit)/charge	(41.86)	7.31	(13.38)	(34.55)	(28.30)	(4.69)
Total tax expense	**323.11**	**128.46**	**143.48**	**451.57**	**485.06**	**898.84**
Profit for the period	**1,006.65**	**367.01**	**520.18**	**1,373.66**	**1,603.90**	**2,985.48**
Other comprehensive (losses)/income						
Items that will not be reclassified subsequently to profit or loss						
Remeasurements of defined benefit plans	11.70	(4.79)	34.88	6.91	44.66	39.08
Less: Income tax effect	(2.95)	1.21	(8.78)	(1.74)	(11.24)	(9.84)
Items that will be reclassified subsequently to profit or loss						
Net gains/(losses) on cash flow hedges	(170.00)	34.80	(113.11)	(135.20)	(71.24)	(74.76)
Less: Income tax effect	42.61	(8.58)	28.47	34.03	17.93	18.81
Total other comprehensive (losses)/income	**(118.64)**	**22.64**	**(58.54)**	**(96.00)**	**(19.89)**	**(26.71)**
Total comprehensive income for the period	**888.01**	**389.65**	**461.64**	**1,277.66**	**1,584.01**	**2,958.77**
Paid up equity capital [Face value ₹ 2/- per share]	557.08	555.78	552.60	557.08	552.60	555.75
Other equity						15,908.90
Earnings per equity share (face value ₹ 2/- per share) (Not annualized for interim periods)						
Basic (₹)	3.60	1.31	1.87	4.92	5.77	10.77
Diluted (₹)	3.58	1.30	1.84	4.89	5.69	10.68

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PART I

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 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 06 November 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 of the above standalone financial results of the Company for the quarter and half year ended 30 September 2025. An unmodified conclusion has been issued by them thereon.

3 The results for the quarter and half year ended 30 September 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			Half year ended		Year ended
	30 September 2025 (Unaudited)	30 June 2025 (Unaudited)	30 September 2024 (Unaudited)	30 September 2025 (Unaudited)	30 September 2024 (Unaudited)	31 March 2025 (Audited)
Exchange (loss)/gain	(57.33)	17.90	56.07	(39.43)	75.20	(70.44)
Fair value gain/(loss) on financial assets (investments) at fair value through profit or loss	(17.95)	14.18	(42.35)	(3.77)	2.53	11.43

6 The Board of Directors declared an interim dividend of ₹ 2.5/- per equity share of face value of ₹ 2/- each. The record date for determining the entitlement of the Members for interim dividend is 14 November 2025.

On behalf of the Board of Directors
For Birlasoft Limited

Angan Guha
CEO & Managing Director
DIN: 09791436

Place: New York
Date: 06 November 2025

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PART II

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2025

₹ in million

	Particulars	30 September 2025 (Unaudited)	31 March 2025 (Audited)
A	**ASSETS**		
1	**Non-current assets**		
a.	Property, plant and equipment	716.80	847.21
b.	Right of use asset	989.90	974.68
c.	Capital work in progress	82.11	24.00
d.	Other Intangible assets	43.45	61.45
e.	Intangible assets under development	257.05	176.33
f.	Financial assets		
	Investment	6,819.55	6,635.14
	Finance lease receivable	207.89	262.74
	Other financial assets	92.67	97.58
g.	Income tax assets (net)	92.19	141.17
h.	Deferred tax assets (net)	489.10	420.52
i.	Other non-current assets	116.70	18.11
		9,907.41	**9,658.93**
2	**Current assets**		
a.	Inventories	5.39	17.92
b.	Financial assets		
	Investments	6,195.54	6,220.87
	Trade receivables	3,858.48	2,541.44
	Cash and cash equivalents	704.39	660.63
	Bank balances other than cash and cash equivalent	50.10	1,078.13
	Finance lease receivable	64.51	39.92
	Other financial assets	113.23	190.74
c.	Other current assets	1,664.65	1,234.13
		12,656.29	**11,983.78**
	TOTAL ASSETS	**22,563.70**	**21,642.71**
B	**EQUITY AND LIABILITIES**		
	Equity		
a.	Equity share capital	557.08	555.75
b.	Other equity	16,211.13	15,908.90
		16,768.21	**16,464.65**
	Liabilities		
1	**Non-current liabilities**		
a.	Financial liabilities		
	Borrowings	67.43	82.41
	Lease Liabilities	794.05	741.84
	Other financial liabilities	19.53	22.51
b.	Provisions	834.28	753.83
c.	Other non-current liabilities	-	-
		1,715.29	**1,600.59**
2	**Current liabilities**		
a.	Financial liabilities		
	Borrowings	31.42	31.66
	Lease Liabilities	227.96	253.39
	Trade payables		
	a) Outstanding dues of micro enterprises and small enterprises	2.73	3.45
	b) Outstanding dues of creditors other than micro enterprises and small enterprises	1,283.20	1,037.50
	Other financial liabilities	1,417.11	1,372.85
b.	Other current liabilities	423.10	500.29
c.	Provisions	269.17	240.80
d.	Income tax liabilities (net)	425.51	137.53
		4,080.20	**3,577.47**
	Total Liabilities	**5,795.49**	**5,178.06**
	TOTAL EQUITY AND LIABILITIES	**22,563.70**	**21,642.71**

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BIRLASOFT LIMITED

On behalf of the Board of Directors

For Birlasoft Limited

Place: New York

Date: 06 November 2025

Angan Guha

CEO & Managing Director

DIN: 09791436

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PART III

STANDALONE STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 SEPTEMBER 2025

₹ in million

	Particulars	Half year ended 30 September 2025 (Unaudited)	Half year ended 30 September 2024 (Unaudited)
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit before tax	**1,825.23**	2,088.96
	Adjustments for		
	(Profit)/Loss on sale of property, plant and equipment and intangible assets (net)	(1.07)	2.09
	Depreciation and Amortization expenses	337.80	367.15
	Interest expense	47.49	37.83
	Interest income	(350.27)	(304.22)
	Dividend income	(308.68)	-
	Gain on sale / redemption of mutual funds / bonds	(69.55)	(65.49)
	Fair value loss /(gain) on financial assets (investments) at fair value through profit or loss	3.77	(2.53)
	Provision for doubtful debts and advances (net)	(12.26)	(14.03)
	Bad debts written off	-	41.58
	Liabilities written back	(6.27)	(9.08)
	Share based compensation expenses	82.40	164.24
	Unrealised foreign exchange loss	(19.45)	31.02
	Operating Profit before working capital changes	**1,529.14**	**2,337.52**
	Adjustments for changes in working capital:		
	Decrease/(Increase) in Inventory	12.53	(120.06)
	(Increase)/Decrease in trade receivables	(1,292.30)	383.96
	Decrease/(Increase) in finance lease receivable	43.83	(326.42)
	(Increase) in other financials assets and other assets	(435.47)	(316.96)
	Increase/(Decrease) in trade Payables	251.42	(61.36)
	(Decrease) in other financial liabilities, other liabilities and provisions	(56.52)	(138.53)
	Cash generated from operations	52.63	1,758.15
	Income taxes paid (net of refunds)	(150.90)	(432.40)
	Net cash (used in)/ generated from operating activities (A)	**(98.27)**	**1,325.75**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of property, plant and equipment and intangible assets (including net movement in capital work in progress, intangible assets under development, capital advances and payables in respect of Property, Plant and equipment)	(187.57)	(150.54)
	Proceeds from sale of property, plant and equipment	1.96	1.70
	Purchase of other investments	(17,206.32)	(12,664.97)
	Sale of investments	17,213.68	13,413.26
	Interest received	240.05	180.01
	Dividend received	308.68	-
	Bank Deposits placed	(11.31)	(1,711.11)
	Proceeds from redemption of bank deposits	1,037.18	656.70
	Net cash generated/ (used in) investing activities (B)	**1,396.35**	**(274.95)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds from issue of share capital and share application money	36.85	36.60
	Proceeds from long term borrowings	-	109.46
	Repayment of long term borrowings	(17.40)	(11.97)
	Payment of lease liabilities	(160.35)	(172.17)
	Dividend paid	(1,112.01)	(1,104.32)
	Interest and finance charges paid	(1.97)	(4.57)
	Net cash (used in) financing activities (C)	**(1,254.88)**	**(1,146.97)**
D	**Exchange differences on translation of foreign currency cash and cash equivalents (D)**	**0.56**	**(0.52)**
	Net increase / (decrease) in cash and cash equivalents (A + B+ C + D)	**43.76**	**(96.69)**
	Cash and cash equivalents at end of the period	704.39	435.52
	Cash and cash equivalents at beginning of the period	660.63	532.21
	Net increase/ (decrease) in cash and cash equivalents	**43.76**	**(96.69)**

Note 1:

Figures in brackets represent outflows of cash and cash equivalents.

Note 2:

The above Cash Flow Statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind-AS) 7 on Statement of cash flows.

On behalf of the Board of Directors
For Birlasoft Limited

Angan Guha
CEO & Managing Director
DIN: 09791436

Place: New York
Date: 06 November 2025

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