S R B C & CO LLP
Chartered Accountants

Ground Floor
Panchshil Tech Park, Yerwada
(Near Don Bosco School)
Pune - 411 006, India
Tel : +91 20 6603 6000

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, 2026 and year to date from April 01, 2026 to September 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: 26135859VLBFRV8064
Place: Pune
Date: October 28, 2026

Birlasoft Limited

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PART I

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

₹ in million (except per share data)

Particulars	Quarter ended			Half year ended		Year ended
	September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
Revenue from operations	8,583.88	8,291.62	6,900.17	16,875.50	13,165.68	28,220.03
Other income (net) (Refer note 5)	351.72	315.91	448.49	667.63	693.65	846.78
Total Income	**8,935.60**	**8,607.53**	**7,348.66**	**17,543.13**	**13,859.33**	**29,066.81**
Expenses						
Purchases of equipment and software licences	-	-	0.66	-	1.77	2.57
Change in inventories of equipment	-	3.79	0.98	3.79	12.53	14.13
Employee benefits expense	5,052.91	4,849.04	4,745.30	9,901.95	9,453.97	19,051.15
Finance costs	25.66	18.41	23.90	44.07	47.49	90.70
Depreciation and amortisation expense	220.52	156.91	164.76	377.43	337.80	655.46
Other expenses	1,984.22	1,617.11	1,083.30	3,601.33	2,180.54	4,834.83
Total expenses	**7,283.31**	**6,645.26**	**6,018.90**	**13,928.57**	**12,034.10**	**24,648.84**
Profit before exceptional items and tax	**1,652.29**	**1,962.27**	**1,329.76**	**3,614.56**	**1,825.23**	**4,417.97**
Exceptional item -						
Impact of New Labour Codes (Refer note 6)	-	-	-	-	-	406.88
Profit before tax	**1,652.29**	**1,962.27**	**1,329.76**	**3,614.56**	**1,825.23**	**4,011.09**
Tax expense						
Current tax	443.98	490.38	364.97	934.36	486.12	994.69
Deferred tax (credit)/charge	3.68	4.04	(41.86)	7.72	(34.55)	(0.09)
Total tax expense	**447.66**	**494.42**	**323.11**	**942.08**	**451.57**	**994.60**
Profit for the period	**1,204.63**	**1,467.85**	**1,006.65**	**2,672.48**	**1,373.66**	**3,016.49**
Other comprehensive income/(losses)						
Items that will not be reclassified subsequently to profit or loss						
Remeasurements of defined benefit plans	26.29	(12.84)	11.70	13.45	6.91	20.97
Less: Income tax effect	(6.61)	3.23	(2.95)	(3.38)	(1.74)	(5.28)
Items that will be reclassified subsequently to profit or loss						
Net gain/(loss) on effective portion of cash flow hedges	(1.25)	50.43	(170.00)	49.18	(135.20)	11.78
Less: Income tax effect	0.31	(12.69)	42.61	(12.38)	34.03	(2.96)
Total other comprehensive income/(losses) for the period (net of taxes)	**18.74**	**28.13**	**(118.64)**	**46.87**	**(96.00)**	**24.51**
Total comprehensive income for the period	**1,223.37**	**1,495.98**	**888.01**	**2,719.35**	**1,277.66**	**3,041.00**
Paid up equity capital [Face value ₹ 2/- per share]	559.33	559.20	557.08	559.33	557.08	559.01
Other equity						17,360.10
Earnings per equity share (face value ₹ 2/- per share) (Not annualized for interim periods)						
Basic (₹)	4.28	5.22	3.60	9.50	4.92	10.79
Diluted (₹)	4.26	5.20	3.58	9.46	4.89	10.76

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PART I

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 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 October 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 of the above standalone financial results of the Company for the quarter and half year ended September 30, 2026. An unmodified conclusion has been issued by them thereon.

3 The results for the quarter and half year ended September 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			Half year ended		Year ended
	September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
Exchange gain/(loss)	100.16	(32.11)	(57.33)	68.05	(39.43)	(413.40)
Fair value gain/(loss) on financial assets (investments) at fair value through profit or loss	26.09	7.69	(17.95)	33.78	(3.77)	(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 assessed the financial implications of these changes which 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 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 Board of Directors declared an interim dividend of ₹ 3/- per equity share of face value of ₹ 2/- each. The record date for determining the entitlement of the Members for interim dividend is November 5, 2026.

BIRLASOFT LIMITED

On behalf of the Board of Directors
For Birlasoft Limited

Angan Guha
CEO & Managing Director
DIN: 09791436

Place: New Delhi
Date: October 28, 2026

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PART II

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

₹ in million

	Particulars	September 30, 2026 (Unaudited)	March 31, 2026 (Audited)
A	**ASSETS**		
1	**Non-current assets**		
a.	Property, plant and equipment	1,379.21	971.91
b.	Right of use asset	1,205.26	926.46
c.	Capital work in progress	0.02	0.58
d.	Other Intangible assets	291.68	363.51
e.	Intangible assets under development	21.51	-
f.	Financial assets		
	Investment	5,707.66	5,472.93
	Finance lease receivable	137.67	173.52
	Other financial assets	159.85	122.72
g.	Income tax assets (net)	105.71	102.52
h.	Deferred tax assets (net)	397.56	417.65
i.	Other non-current assets	133.96	615.38
		9,540.09	**9,167.18**
2	**Current assets**		
a.	Inventories	-	3.79
b.	Financial assets		
	Investments	6,598.46	6,504.37
	Trade receivables	8,944.99	7,382.75
	Cash and cash equivalents	715.40	715.13
	Bank balances other than cash and cash equivalents	50.18	140.51
	Finance lease receivable	70.22	67.31
	Other financial assets	29.92	66.91
c.	Other current assets	2,407.69	1,151.01
		18,816.86	**16,031.78**
	TOTAL ASSETS	**28,356.95**	**25,198.96**
B	**EQUITY AND LIABILITIES**		
	Equity		
a.	Equity share capital	559.33	559.01
b.	Other equity	19,099.82	17,360.10
		19,659.15	**17,919.11**
	Liabilities		
1	**Non-current liabilities**		
a.	Financial liabilities		
	Borrowings	76.98	51.30
	Lease Liabilities	1,009.50	771.34
	Other financial liabilities	5.27	5.71
b.	Provisions	1,356.99	1,274.92
		2,448.74	**2,103.27**
2	**Current liabilities**		
a.	Financial liabilities		
	Borrowings	69.23	32.02
	Lease Liabilities	224.43	187.67
	Trade payables		
	a) Outstanding dues of micro enterprises and small enterprises	2.63	17.30
	b) Outstanding dues of creditors other than micro enterprises and small enterprises	3,359.09	2,065.03
	Other financial liabilities	1,277.86	1,889.42
b.	Other current liabilities	320.92	365.86
c.	Provisions	441.99	340.90
d.	Income tax liabilities (net)	552.91	278.38
		6,249.06	**5,176.58**
	Total Liabilities	**8,697.80**	**7,279.85**
	TOTAL EQUITY AND LIABILITIES	**28,356.95**	**25,198.96**

On behalf of the Board of Directors
For Birlasoft Limited

BIRLASOFT LIMITED

Anjan Guha
CEO & Managing Director
DIN: 09791436

Place: New Delhi
Date: October 28, 2026

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PART III

STANDALONE STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED SEPTEMBER 30, 2026

₹ in million

	Particulars	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit before tax	**3,614.56**	**1,825.23**
	Adjustments for		
	Profit on sale/Disposal of property, plant and equipment (net)	(4.15)	(1.07)
	Depreciation and amortisation expenses	377.43	337.80
	Finance Cost	44.07	47.49
	Interest income	(229.82)	(350.27)
	Dividend income	(284.93)	(308.68)
	Gain on sale/redemption of mutual funds	(43.62)	(69.55)
	Fair value (gain)/ loss on financial assets (investments) at fair value through profit or loss	(33.78)	3.77
	Provision for doubtful debts and advances (net)	(16.40)	(12.26)
	Liabilities written back	-	(6.27)
	Share based payment expenses	123.14	82.40
	Unrealised foreign exchange loss	(42.69)	(19.45)
	Operating Profit before working capital changes	**3,503.81**	**1,529.14**
	Adjustments for changes in working capital:		
	Decrease in Inventory	3.79	12.53
	(Increase) in trade receivables	(1,569.87)	(1,292.30)
	Decrease in finance lease receivable	43.84	43.83
	(Increase) in other financials assets and other assets	(773.25)	(435.47)
	Increase in trade Payables	1,342.63	251.42
	(Decrease) in other financial liabilities, other liabilities and provisions	(229.95)	(56.52)
	Cash generated from operations	**2,321.00**	**52.63**
	Income taxes paid (net of refunds)	(666.40)	(150.90)
	Net cash generated/(used in) from operating activities (A)	**1,654.60**	**(98.27)**
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)	(815.85)	(187.57)
	Proceeds from sale of property, plant and equipment	1.39	1.96
	Purchase of other investments	(16,465.21)	(17,206.32)
	Sale/redemption of investments	16,261.58	17,213.68
	Interest received	173.08	240.05
	Dividend received	284.93	308.68
	Bank deposits placed	(2.05)	(11.31)
	Proceeds from redemption of bank deposits	90.00	1,037.18
	Net cash (used in)/generated from investing activities (B)	**(472.13)**	**1,396.35**
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds from issue of share capital and share application money	0.39	36.85
	Proceeds from long term borrowings	97.97	-
	Repayment of long term borrowings	(35.03)	(17.40)
	Payment of lease liabilities	(127.48)	(160.35)
	Dividend paid	(1,118.41)	(1,112.01)
	Interest and finance charges paid	(3.17)	(1.97)
	Net cash used in financing activities (C)	**(1,185.73)**	**(1,254.88)**
D	**Exchange differences on translation of foreign currency cash and cash equivalents (D)**	**3.53**	**0.56**
	Net Increase in cash and cash equivalents (A + B+ C+D)	**0.27**	**43.76**
	Cash and cash equivalents at end of the period	715.40	704.39
	Cash and cash equivalents at beginning of the period	715.13	660.63
	Net increase in cash and cash equivalents	**0.27**	**43.76**

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

BIRLASOFT LIMITED

Anjan Guha
CEO & Managing Director
DIN: 09791436

Place: New Delhi
Date: October 28, 2026

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