

**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 December 31, 2025 and year to date from April 01, 2025 to December 31, 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: 26135859JMPDIF7604

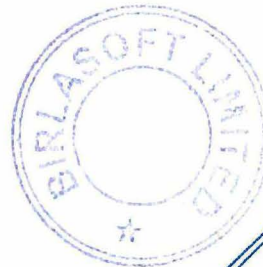
Place: Pune

Date: January 28, 2026



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 NINE MONTHS ENDED 31 DECEMBER 2025						
Particulars	₹ in million (except per share data)					
	Quarter ended			Nine months ended		Year ended
	31 December 2025 (Unaudited)	30 September 2025 (Unaudited)	31 December 2024 (Unaudited)	31 December 2025 (Unaudited)	31 December 2024 (Unaudited)	31 March 2025 (Audited)
Revenue from operations	7,495.95	6,900.17	6,603.14	20,661.63	20,253.81	26,578.83
Other income (net) (Refer note 5)	34.32	448.49	179.33	727.97	646.49	1,369.28
<b>Total Income</b>	<b>7,530.27</b>	<b>7,348.66</b>	<b>6,782.47</b>	<b>21,389.60</b>	<b>20,900.30</b>	<b>27,948.11</b>
<b>Expenses</b>						
Purchases of equipment and software licences	-	0.66	-	1.77	732.60	732.65
Change in inventories of equipment	0.84	0.98	-	13.37	(119.80)	(17.92)
Employee benefits expense	4,815.57	4,745.30	4,914.65	14,269.54	14,127.82	18,880.88
Finance costs	21.43	23.90	26.52	68.92	64.35	85.56
Depreciation and amortisation expense	162.95	164.76	180.52	500.75	547.67	730.38
Other expenses	1,243.04	1,083.30	905.29	3,423.58	2,703.21	3,652.24
<b>Total expenses</b>	<b>6,243.83</b>	<b>6,018.90</b>	<b>6,026.98</b>	<b>18,277.93</b>	<b>18,055.85</b>	<b>24,063.79</b>
<b>Profit before exceptional items and tax</b>	<b>1,286.44</b>	<b>1,329.76</b>	<b>755.49</b>	<b>3,111.67</b>	<b>2,844.45</b>	<b>3,884.32</b>
<b>Exceptional item -</b>						
Impact of New Labour Codes (Refer note 6)	406.88	-	-	406.88	-	-
<b>Profit before tax</b>	<b>879.56</b>	<b>1,329.76</b>	<b>755.49</b>	<b>2,704.79</b>	<b>2,844.45</b>	<b>3,884.32</b>
<b>Tax expense</b>						
Current tax	194.61	364.97	175.63	680.73	688.99	903.53
Deferred tax (credit)/charge	28.86	(41.86)	0.99	(5.69)	(27.31)	(4.69)
<b>Total tax expense</b>	<b>223.47</b>	<b>323.11</b>	<b>176.62</b>	<b>675.04</b>	<b>661.68</b>	<b>898.84</b>
<b>Profit for the period</b>	<b>656.09</b>	<b>1,006.65</b>	<b>578.87</b>	<b>2,029.75</b>	<b>2,182.77</b>	<b>2,985.48</b>
<b>Other comprehensive (losses)/income</b>						
<i>Items that will not be reclassified subsequently to profit or loss</i>						
Remeasurements of defined benefit plans	19.92	11.70	9.08	26.83	53.74	39.08
Less: Income tax effect	(5.01)	(2.95)	(2.29)	(6.75)	(13.53)	(9.84)
<i>Items that will be reclassified subsequently to profit or loss</i>						
Net gains/(losses) on cash flow hedges	93.36	(170.00)	(135.47)	(41.84)	(206.71)	(74.76)
Less: Income tax effect	(23.49)	42.61	34.09	10.54	52.02	18.81
<b>Total other comprehensive (losses)/income</b>	<b>84.78</b>	<b>(118.64)</b>	<b>(94.59)</b>	<b>(11.22)</b>	<b>(114.48)</b>	<b>(26.71)</b>
<b>Total comprehensive income for the period</b>	<b>740.87</b>	<b>888.01</b>	<b>484.28</b>	<b>2,018.53</b>	<b>2,068.29</b>	<b>2,958.77</b>
Paid up equity capital [Face value ₹ 2/- per share]	557.38	557.08	553.20	557.38	553.20	555.75
Other equity						15,908.90
<b>Earnings per equity share (face value ₹ 2/- per share) (Not annualized for interim periods)</b>						
Basic (₹)	2.34	3.60	2.08	7.27	7.86	10.77
Diluted (₹)	2.33	3.58	2.05	7.23	7.76	10.68

INITIALED FOR IDENTIFICATION  
BY  
SRBC  
SRBC & CO LLP



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**Birlasoft Limited**

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**PART I****STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025****Notes:**

- 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 28 January 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.
- The Statutory Auditors of the Company have conducted a limited review of the above standalone financial results of the Company for the quarter and nine months ended 31 December 2025. An unmodified conclusion has been issued by them thereon.
- The results for the quarter and nine months ended 31 December 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](http://www.bseindia.com) and National Stock Exchange of India Limited at [www.nseindia.com](http://www.nseindia.com), where the shares of the Company are listed.
- 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.
- Following items are disclosed on net basis in Other Income:

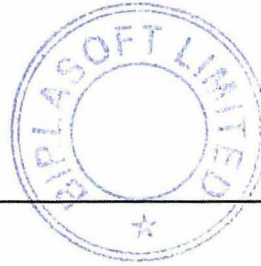
Particulars	Quarter ended			Nine months ended		Year ended
	31 December 2025 (Unaudited)	30 September 2025 (Unaudited)	31 December 2024 (Unaudited)	31 December 2025 (Unaudited)	31 December 2024 (Unaudited)	31 March 2025 (Audited)
Exchange (loss)/gain	(189.71)	(57.33)	(27.63)	(229.14)	47.57	(70.44)
Fair value gain/(loss) on financial assets (investments) at fair value through profit or loss	1.82	(17.95)	3.41	(1.95)	5.94	11.43

- On 21 November 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 Unaudited Standalone Financial Results for the quarter and nine months ended 31 December, 2025. The Company continues to monitor the finalisation of Central and State rules, as well as Government clarifications on other aspects of the New Labour Codes and will incorporate appropriate accounting treatment based on these developments as required.

On behalf of the Board of Directors  
For Birlasoft Limited

Place: New Delhi  
Date: 28 January 2026



*Angan Guha*  
Angan Guha  
CEO & Managing Director  
DIN: 09791436

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BY  
*SRBC*  
SRBC & COLLP