

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

To  
**The Board of Directors of  
Birlasoft Limited**

**Report on the audit of the Standalone Financial Results****Opinion**

We have audited the accompanying statement of quarterly and year to date standalone financial results of **Birlasoft Limited** (the "Company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities for the Standalone Financial Results**

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

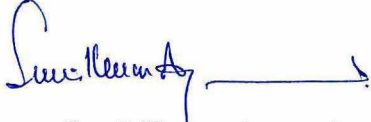


The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

**For SRBC & CO LLP**

Chartered Accountants

ICAI Firm Registration Number: 324982E/E300003



per Sumit Kumar Agrawal

Partner

Membership No.: 135859

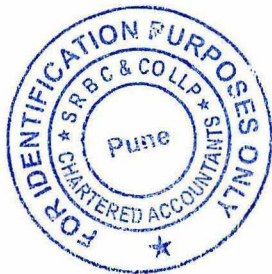


UDIN: 26135859FYGSDH9679

Place : New Delhi

Date May 06, 2026

<b>Birlasoft Limited</b>					
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					
<b>PART I</b>					
<b>STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026</b>					
<b>₹ in million (except per share data)</b>					
Particulars	Quarter ended			Year ended	
	March 31, 2026 (Audited) (Refer note 7)	December 31, 2025 (Unaudited)	March 31, 2025 (Audited) (Refer note 7)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
Revenue from operations	7,558.40	7,495.95	6,325.02	28,220.03	26,578.83
Other income (net) (Refer note 5)	118.81	34.32	722.79	846.78	1,369.28
<b>Total Income</b>	<b>7,677.21</b>	<b>7,530.27</b>	<b>7,047.81</b>	<b>29,066.81</b>	<b>27,948.11</b>
<b>Expenses</b>					
Purchases of equipment and software licences	0.80	-	-	2.57	732.65
Change in inventories of equipment	0.76	0.84	101.93	14.13	(17.92)
Employee benefits expense	4,781.61	4,815.57	4,753.06	19,051.15	18,880.88
Finance costs	21.78	21.43	21.21	90.70	85.56
Depreciation and amortisation expense	154.71	162.95	182.71	655.46	730.38
Other expenses	1,411.25	1,243.04	949.03	4,834.83	3,652.24
<b>Total expenses</b>	<b>6,370.91</b>	<b>6,243.83</b>	<b>6,007.94</b>	<b>24,648.84</b>	<b>24,063.79</b>
<b>Profit before exceptional items and tax</b>	<b>1,306.30</b>	<b>1,286.44</b>	<b>1,039.87</b>	<b>4,417.97</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>1,306.30</b>	<b>879.56</b>	<b>1,039.87</b>	<b>4,011.09</b>	<b>3,884.32</b>
<b>Tax expense</b>					
Current tax	313.96	194.61	214.54	994.69	903.53
Deferred tax (credit)/charge	5.60	28.86	22.62	(0.09)	(4.69)
<b>Total tax expense</b>	<b>319.56</b>	<b>223.47</b>	<b>237.16</b>	<b>994.60</b>	<b>898.84</b>
<b>Profit for the period</b>	<b>986.74</b>	<b>656.09</b>	<b>802.71</b>	<b>3,016.49</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	(5.86)	19.92	(14.66)	20.97	39.08
Less: Income tax effect	1.47	(5.01)	3.69	(5.28)	(9.84)
<i>Items that will be reclassified subsequently to profit or loss</i>					
Net gains/(losses) on effective portion of cash flow hedges	53.62	93.36	131.95	11.78	(74.76)
Less: Income tax effect	(13.50)	(23.49)	(33.21)	(2.96)	18.81
<b>Total other comprehensive income/ (losses) for the period (net of taxes)</b>	<b>35.73</b>	<b>84.78</b>	<b>87.77</b>	<b>24.51</b>	<b>(26.71)</b>
<b>Total comprehensive income for the period</b>	<b>1,022.47</b>	<b>740.87</b>	<b>890.48</b>	<b>3,041.00</b>	<b>2,958.77</b>
Paid up equity capital [Face value ₹ 2/- per share]	559.01	557.38	555.75	559.01	555.75
Other equity				17,360.10	15,908.90
<b>Earnings per equity share (face value ₹ 2/- per share) (Not annualized for interim periods)</b>					
Basic (₹)	3.52	2.34	2.88	10.79	10.77
Diluted (₹)	3.50	2.33	2.85	10.76	10.68



*A. J. Ingle*

**Birlasoft Limited**

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**PART I**

**STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**

**Notes:**

- The above audited 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 May 06, 2026. These audited 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 audited the above standalone financial results of the Company for the quarter and year ended March 31, 2026. An unmodified opinion has been issued by them thereon.
- The results for the quarter and year ended March 31, 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](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:

₹ in million

Particulars	Quarter ended			Year ended	
	March 31, 2026 (Audited) (Refer note 7)	December 31, 2025 (Unaudited)	March 31, 2025 (Audited) (Refer note 7)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
Exchange (loss)/gain	(184.26)	(189.71)	(118.01)	(413.40)	(70.44)
Fair value gain/(loss) on financial assets (investments) at fair value through profit or loss	(27.14)	1.82	5.49	(29.09)	11.43

- 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.
- The figures for quarter ended March 31, 2026 and March 31, 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.
- The Board of Directors have recommended final dividend of ₹ 4/- per equity share of face value of ₹ 2/- each. The payment of dividend is subject to the approval of the Members at the ensuing Annual General Meeting of the Company. The Company has paid an interim dividend of ₹ 2.5/- per equity share of face value of ₹ 2/- each during the quarter ended .

On behalf of the Board of Directors  
For Birlasoft Limited



*Angan Guha*

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

Place: New Delhi  
Date: May 06, 2026



**Birlasoft Limited**

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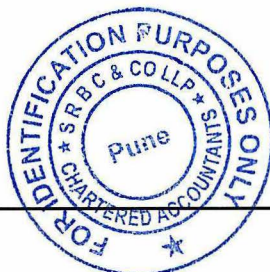
**PART II**

**STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026**

₹ in million

Particulars	March 31, 2026 (Audited)	March 31, 2025 (Audited)
<b>A ASSETS</b>		
<b>1 Non-current assets</b>		
a. Property, plant and equipment	971.91	847.21
b. Right of use asset	926.46	974.68
c. Capital work in progress	0.58	24.00
d. Other Intangible assets	363.51	61.45
e. Intangible assets under development	-	176.33
f. Financial assets		
Investment	5,472.93	6,635.14
Finance lease receivable	173.52	262.74
Other financial assets	122.72	97.58
g. Income tax assets (net)	102.52	141.17
h. Deferred tax assets (net)	417.65	420.52
i. Other non-current assets	615.38	18.11
	<b>9,167.18</b>	<b>9,658.93</b>
<b>2 Current assets</b>		
a. Inventories	3.79	17.92
b. Financial assets		
Investments	6,504.37	6,220.87
Trade receivables	7,382.75	2,541.44
Cash and cash equivalents	715.13	660.63
Bank balances other than cash and cash equivalents	140.51	1,078.13
Finance lease receivable	67.31	39.92
Other financial assets	66.91	190.74
c. Other current assets	1,151.01	1,234.13
	<b>16,031.78</b>	<b>11,983.78</b>
<b>TOTAL ASSETS</b>	<b>25,198.96</b>	<b>21,642.71</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a. Equity share capital	559.01	555.75
b. Other equity	17,360.10	15,908.90
	<b>17,919.11</b>	<b>16,464.65</b>
<b>Liabilities</b>		
<b>1 Non-current liabilities</b>		
a. Financial liabilities		
Borrowings	51.30	82.41
Lease Liabilities	771.34	741.84
Other financial liabilities	5.71	22.51
b. Provisions	1,274.92	753.83
	<b>2,103.27</b>	<b>1,600.59</b>
<b>2 Current liabilities</b>		
a. Financial liabilities		
Borrowings	32.02	31.66
Lease Liabilities	187.67	253.39
Trade payables		
a) Outstanding dues of micro enterprises and small enterprises	17.30	3.45
b) Outstanding dues of creditors other than micro enterprises and small enterprises	2,065.03	1,037.50
Other financial liabilities	1,889.42	1,372.85
b. Other current liabilities	365.86	500.29
c. Provisions	340.90	240.80
d. Income tax liabilities (net)	278.38	137.53
	<b>5,176.58</b>	<b>3,577.47</b>
<b>Total Liabilities</b>	<b>7,279.85</b>	<b>5,178.06</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>25,198.96</b>	<b>21,642.71</b>

Place: New Delhi  
Date: May 06, 2026



On behalf of the Board of Directors  
For Birlasoft Limited

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

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**PART III**

**STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026**

		₹ in million	
Particulars		March 31, 2026 (Audited)	March 31, 2025 (Audited)
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Profit before tax	4,011.09	3,884.32
	<b>Adjustments for</b>		
	(Profit) on sale/Disposal of property, plant and equipment and intangible assets (net)	(29.58)	(5.81)
	Depreciation and amortisation expenses	655.46	730.38
	Finance Cost	90.70	85.56
	Interest income	(663.20)	(621.16)
	Dividend income	(445.89)	(655.28)
	Gain on sale/redemption of mutual funds	(139.56)	(113.89)
	Fair value (gain)/ loss on financial assets (investments) at fair value through profit or loss	29.09	(11.43)
	Provision for doubtful debts and advances (net)	(93.39)	(43.33)
	Bad debts written off	38.89	107.53
	Liabilities written back	(9.17)	(5.63)
	Share based payment expenses	163.48	328.80
	Unrealised foreign exchange loss	95.96	(17.14)
	<b>Operating Profit before working capital changes</b>	<b>3,703.88</b>	<b>3,662.92</b>
	<b>Adjustments for changes in working capital:</b>		
	Decrease/(Increase) in inventory	14.13	(17.92)
	(Increase)/Decrease in trade receivables	(4,934.40)	956.71
	Decrease/(Increase) in finance lease receivable	87.67	(284.11)
	(Increase)/Decrease in other financial assets and other assets	(408.04)	57.21
	Increase/(Decrease) in trade Payables	1,091.06	(1,026.91)
	Increase in other financial liabilities, other liabilities and provisions	831.88	33.44
	<b>Cash generated from operations</b>	<b>386.18</b>	<b>3,381.34</b>
	Income taxes paid (net of refunds)	(820.47)	(922.18)
	<b>Net cash (used in)/ generated from operating activities (A)</b>	<b>(434.29)</b>	<b>2,459.16</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	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 and intangible assets)	(444.92)	(411.27)
	Proceeds from sale of property, plant and equipment and intangible assets	43.69	19.69
	Purchase of other investments	(28,073.18)	(27,434.98)
	Sale/redemption of investments	29,251.44	27,109.27
	Interest received	450.42	410.25
	Dividend received	445.89	655.28
	Bank deposits placed	(101.41)	(1,029.76)
	Proceeds from redemption of bank deposits	1,037.21	274.86
	<b>Net cash generated/ (used in) investing activities (B)</b>	<b>2,609.14</b>	<b>(406.66)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds from issue of share capital and share application money	58.62	105.66
	Proceeds from long term borrowings	-	140.34
	Repayment of long term borrowings	(30.45)	(29.35)
	Payment of lease liabilities	(333.05)	(338.17)
	Dividend paid	(1,808.37)	(1,795.82)
	Interest and finance charges paid	(9.10)	(7.87)
	<b>Net cash used in financing activities (C)</b>	<b>(2,122.35)</b>	<b>(1,925.21)</b>
<b>D</b>	<b>Exchange differences on translation of foreign currency cash and cash equivalents (D)</b>	<b>2.00</b>	<b>1.13</b>
	<b>Net Increase in cash and cash equivalents (A + B + C + D)</b>	<b>54.50</b>	<b>128.42</b>
	Cash and cash equivalents at end of the year	715.13	660.63
	Cash and cash equivalents at beginning of the year	660.63	532.21
	<b>Net increase in cash and cash equivalents</b>	<b>54.50</b>	<b>128.42</b>

**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*

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

Place: New Delhi  
Date: May 06, 2026

