

Related Party Transactions for the half-year ended September 30, 2025

											Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.								
S.No	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee (see Note 6a)	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction (see Note 1)			Details of the loans, inter-corporate deposits, advances or investments					
		Name	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature (loan/advance/inter-corporate deposit/investment)	Interest Rate (%)	Tenure	Secured/unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)		
1	Birlasoft Limited	Orient Cement Limited	Public Company in which a director is a director and holds along with his relatives, >2% of its paid-up share capital	Sale of goods or services		5.50	Approved			0.22	0.26	-							
2	Birlasoft Limited	Orient Electric Limited	Public Company in which a director is a director and holds along with his relatives, >2% of its paid-up share capital	Sale of goods or services		42.35	Approved			15.00	5.63	5.90							
3	Birlasoft Limited	CK Birla Corporate Services Limited	Director and/or relative own more than 20% or more of the voting power directly/indirectly (leading to control as per IndAS)	Sale of goods or services		12.10	Approved			6.04	1.10	7.13							
4	Birlasoft Limited	CK Birla Corporate Services Limited	Director and/or relative own more than 20% or more of the voting power directly/indirectly (leading to control as per IndAS)	Any other transaction	Income from Chargeback transactions (Shared Resources Cost)	30.00	Approved			9.73	4.51	5.24							
5	Birlasoft Limited	CK Birla Corporate Services Limited	Director and/or relative own more than 20% or more of the voting power directly/indirectly (leading to control as per IndAS)	Purchase of goods or services		122.00	Approved			43.85	(9.73)	(7.97)							
6	Birlasoft Limited	CK Birla Healthcare Private Limited	Director & relative is a member of private company	Purchase of goods or services		10.00	Approved			-	-	-							
7	Birlasoft Limited	Khaitan & Co. LLP	A firm in which a director is a partner	Any other transaction	Legal Services	10.00	Approved			0.85	0.47	(0.03)							
8	Birlasoft Limited	The Calcutta Medical Research Institute	Director has significant influence	Any other transaction	CSR Contribution	44.00	Approved			-	-	-							
9	Birlasoft Limited	Amita Birla	Director	Any other transaction	Commission and Sitting Fees	6.15	Approved			5.60	0.50	-							
10	Birlasoft Limited	Chandrakant Birla	Director	Any other transaction	Commission and Sitting Fees	2.85	Approved			2.40	0.20	-							
11	Birlasoft Limited	Ananth Sankaranarayanan	Director	Any other transaction	Commission and Sitting Fees	3.85	Approved			2.90	0.20	-							
12	Birlasoft Limited	Satyavati Berera	Director	Any other transaction	Commission and Sitting Fees	4.70	Approved			3.90	0.30	-							
13	Birlasoft Limited	Nidhi Killawala	Director	Any other transaction	Commission and Sitting Fees	3.90	Approved			2.90	0.20	-							
14	Birlasoft Limited	Manish Choksi	Director	Any other transaction	Commission and Sitting Fees	3.60	Approved			2.85	0.20	-							
15	Birlasoft Limited	Angan Guha	Chief Executive Officer & Managing Director	Remuneration		707.51	Approved			7.27	-	-							
16	Birlasoft Limited	Kamini Shah	Chief Financial Officer	Remuneration		145.33	Approved			44.06	-	-							
17	Birlasoft Limited	Sneha Padve	Company Secretary	Remuneration		22.31	Approved			3.39	-	-							
18	Birlasoft Limited	Chandrasekar Thyagarajan	Chief Financial Officer	Remuneration		50.00	Approved			4.61	-	-							
19	Birlasoft Limited	Sudhant Padve	Relative of KMP	Remuneration		0.46	Approved			0.30	-	-							
20	Birlasoft Limited	Ganesan Karuppanaicker	Director of Subsidiary Company	Remuneration		59.31	Approved			6.18	-	-							
21	Birlasoft Limited	Chandrasekar Thyagarajan	Chief Financial Officer	Any other transaction	Reimbursement of Expenses	-	Not Applicable			0.08	-	-							
22	Birlasoft Limited	Sneha Padve	Company Secretary	Any other transaction	Reimbursement of Expenses	-	Not Applicable			0.05	-	-							
23	Birlasoft Limited	Ganesan Karuppanaicker	Director of Subsidiary Company	Any other transaction	Reimbursement of Expenses	-	Not Applicable			0.05	-	(0.04)							
24	Birlasoft (UK) Limited (Including Netherland Branch)	Ashish Satja	Subsidiary Related Party	Any other transaction	Reimbursement of Expenses	-	Not Applicable			0.36	0.08	-							
25	Birlasoft (UK) Limited (Including Netherland Branch)	Manjunath Kygonahally	Subsidiary Related Party	Any other transaction	Reimbursement of Expenses	-	Not Applicable			0.31	-	(0.37)							
26	Birlasoft Solutions ME FZE (includes Australia branch)	Eson Varghese Mattappadam	Subsidiary Related Party	Any other transaction	Reimbursement of Expenses	-	Not Applicable			-	(0.02)	0.01							
27	Birlasoft Solutions ME FZE (includes Australia branch)	Ashish Kumar Srivastava	Subsidiary Related Party	Any other transaction	Reimbursement of Expenses	-	Not Applicable			1.41	-	-							
28	Birlasoft Solutions Inc.	Indu Nanglia	Subsidiary Related Party	Any other transaction	Reimbursement of Expenses	-	Not Applicable			0.07	-	-							
29	Birlasoft Inc.	Jang Bahadur	Subsidiary Related Party	Any other transaction	Reimbursement of Expenses	-	Not Applicable			0.02	0.03	-							
30	Birlasoft Limited	Sgier-Partner GmbH	Foreign company where Director is a Partner	Purchase of goods or services		2.50	Approved			-	-	-							
31	Birlasoft Limited	Birlasoft Solutions Inc.	Subsidiary Companies (Direct Holding)	Sale of goods or services		-	Not Applicable			3,044.07	-	-							
32	Birlasoft Limited	Birlasoft Inc.	Subsidiary Companies (Direct Holding)	Sale of goods or services		-	Not Applicable			4,501.91	-	347.56							
33	Birlasoft Limited	Birlasoft Consulting Inc.	Subsidiary Companies (Indirect Holding)	Sale of goods or services		-	Not Applicable			209.80	-	25.27							
34	Birlasoft Limited	Birlasoft Computer Corporation	Subsidiary Companies (Direct Holding)	Sale of goods or services		-	Not Applicable			233.98	-	15.26							
35	Birlasoft Limited	Birlasoft Solutions GmbH	Subsidiary Companies (Indirect Holding)	Sale of goods or services		-	Not Applicable			219.55	-	29.65							
36	Birlasoft Limited	Birlasoft (UK) Limited (Including Netherlands Branch)	Subsidiary Companies (Indirect Holding)	Sale of goods or services		-	Not Applicable			558.84	407.56	122.78							
37	Birlasoft Limited	Birlasoft Technologies Canada Corporation	Subsidiary Companies (Indirect Holding)	Sale of goods or services		-	Not Applicable			267.45	-	35.55							
38	Birlasoft Limited	Birlasoft Solutions France	Subsidiary Companies (Direct Holding)	Sale of goods or services		-	Not Applicable			208.66	51.29	33.39							
39	Birlasoft Limited	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Subsidiary Companies (Direct Holding)	Sale of goods or services		-	Not Applicable			330.50	346.83	107.38							
40	Birlasoft Limited	Birlasoft Solutions ME FZE (Including Australia branch)	Subsidiary Companies (Direct Holding)	Sale of goods or services		-	Not Applicable			4.57	20.63	1.25							
41	Birlasoft Limited	Birlasoft Solutions Mexico, S.A. DE C.V.	Subsidiary Companies (Indirect Holding)	Sale of goods or services		-	Not Applicable			22.49	27.59	4.89							
42	Birlasoft Limited	Birlasoft Sdn. Bhd.	Subsidiary Companies (Direct Holding)	Sale of goods or services		-	Not Applicable			14.58	28.13	2.07							
43	Birlasoft Limited	Birlasoft Solutions Inc.	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Revenue	-	Not Applicable			17.30	-	-							
44	Birlasoft Limited	Birlasoft Inc.	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Revenue	-	Not Applicable			40.40	-	-							
45	Birlasoft Limited	Birlasoft Computer Corporation	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Revenue	-	Not Applicable			0.38	-	-							
46	Birlasoft Limited	Birlasoft Solutions GmbH	Subsidiary Companies (Indirect Holding)	Any other transaction	Reimbursement of Revenue	-	Not Applicable			0.54	-	-							
47	Birlasoft Limited	Birlasoft (UK) Limited (Including Netherlands Branch)	Subsidiary Companies (Indirect Holding)	Any other transaction	Reimbursement of Revenue	-	Not Applicable			0.87	-	-							
48	Birlasoft Limited	Birlasoft Technologies Canada Corporation	Subsidiary Companies (Indirect Holding)	Any other transaction	Reimbursement of Revenue	-	Not Applicable			0.07	-	-							
49	Birlasoft Limited	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Subsidiary Companies (Indirect Holding)	Any other transaction	Reimbursement of Revenue	-	Not Applicable			0.08	-	-							
50	Birlasoft Limited	Birlasoft Solutions France	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Revenue	-	Not Applicable			0.83	-	-							
51	Birlasoft Limited	Birlasoft Solutions Inc.	Subsidiary Companies (Direct Holding)	Purchase of goods or services		-	Not Applicable			121.59	(10.15)	(276.08)							
52	Birlasoft Limited	Birlasoft Computer Corporation	Subsidiary Companies (Direct Holding)	Purchase of goods or services		-	Not Applicable			7.26	(33.76)	(5.66)							
53	Birlasoft Limited	Birlasoft Inc.	Subsidiary Companies (Direct Holding)	Purchase of goods or services		-	Not Applicable			79.62	(0.13)	(44.14)							

189	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	-	Not Applicable			0.49	-	-					
190	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Inc.	Holding Company	Any other transaction	Reimbursement of expenses	-	Not Applicable			12.90	-	-					
191	Birlasoft Solutions Inc.	Birlasoft Technologies Canada Corporation	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	-	Not Applicable			0.03	-	0.03					
192	Birlasoft Solutions Inc.	Birlasoft Solutions Mexico, S.A. DE C.V.	Subsidiary Company	Any other transaction	Reimbursement of expenses	-	Not Applicable			0.03	0.02	0.04					
193	Birlasoft Computer Corporation	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	-	Not Applicable			5.94	-	-					
194	Birlasoft Inc.	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	-	Not Applicable			18.51	-	-					
195	Birlasoft Inc.	Birlasoft Consulting Inc.	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	-	Not Applicable			1.59	-	-					
196	Birlasoft Inc.	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	-	Not Applicable			2.28	6.48	-					
197	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Birlasoft (UK) Limited (Including Netherlands Branch)	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	-	Not Applicable			0.54	3.42	0.41					
198	Birlasoft Solutions Mexico, S.A. DE C.V.	Birlasoft Inc.	Fellow Subsidiary Companies	Advance		-	Not Applicable			-	0.01	0.01					
199	Birlasoft Solutions Inc.	Birlasoft Solutions Limited (Including Spain & Slovakia branch)	Fellow Subsidiary Companies	Advance		-	Not Applicable			-	0.32	0.02					
200	Birlasoft Solutions Inc.	Birlasoft Consulting Inc.	Subsidiary Company	Advance		-	Not Applicable			46.26	90.68	6.32					
201	Birlasoft Computer Corporation	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Advance		-	Not Applicable			3.07	2.57	0.59					
202	Birlasoft Inc.	Birlasoft Technologies Canada Corporation	Fellow Subsidiary Companies	Advance		-	Not Applicable			239.07	27.37	-					
203	Birlasoft Inc.	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Advance		-	Not Applicable			554.81	150.57	188.53					
204	Birlasoft Inc.	Birlasoft Consulting Inc.	Fellow Subsidiary Companies	Advance		-	Not Applicable			14.16	12.83	2.81					
205	Birlasoft Inc.	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Advance		-	Not Applicable			9.09	-	0.39					
206	Birlasoft Limited	National Engineering Industries Limited	Investing Company	Dividend paid		-	Not Applicable			430.95	-	-					
207	Birlasoft Limited	Central India Industries Limited	Promoter	Dividend paid		-	Not Applicable			20.68	-	-					
208	Birlasoft Limited	Sneha Padve	Company Secretary	Dividend paid		-	Not Applicable			0.14	-	-					
209	Birlasoft Limited	Angan Gulra	Chief Executive Officer & Managing Director	Dividend paid		-	Not Applicable			1.42	-	-					
210	Birlasoft Limited	Kamini Shah	Chief Financial Officer	Dividend paid		-	Not Applicable			0.25	-	-					

Notes:

1. Remuneration includes other employee benefits.

2. Reimbursement Revenue

This includes cases of expenses (travel and incidental expenses) incurred by Indian entity for the onsite project, which are billed to end customer. India entity raises invoice on onsite entity for recovery of cost incurred.

e.g. Indian employee travelling to onsite location for project delivery, all travel expenses incurred by employee will be billed to onsite entity by India entity.

3. Reimbursement of expenses:

This includes reimbursement of expenses made by related party on behalf of another party for ease of administrative purposes. In this case, cost will be debited to foreign branch of India entity.

e.g. UK based employee has travelled to Swiss entity and incurred expenses. These expenses will be billed by UK entity to Swiss entity. Swiss entity being branch of India, these will be expenses of India entity.

4. Advance [Balance Sheet Item]:

These include receipts or payments made on behalf of the related party.

e.g. Employee transferred from India entity to onsite entity, advances given to employee will also get transferred to onsite entity and vice versa.

5. Value of the related party transaction as approved by the Audit Committee represents the value approved for the twelve months period, while the value of transactions represents the amount for the reporting period of half year ended Sept 30, 2025.

6. Kamini Shah ceased to be the Chief Financial Officer & Key Managerial Personnel of the Company, w.e.f. the close of business hours on August 7, 2025 & Chandrasekar Thyagarajan is appointed as the Chief Financial Officer and Key Managerial Personnel of the Company, effective August 8, 2025.

7. Jang Bahadur & Elson Varghese Mattappadam ceased to be related parties of the Subsidiaries of the Company, w.e.f. the close of the business hours on July 15, 2025, & May 31, 2025, respectively.

8. Mr. Manjunath Kygonahally & Mr. Ashish Kumar Srivastava became the related parties of the Subsidiaries of the Company, effective July 16, 2025, & May 31, 2025, respectively.