

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, 2024 and year to date from April 01, 2024 to December 31, 2024 (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.

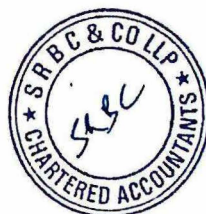
For SRBC & CO LLP
Chartered Accountants
ICAI Firm registration number: 324982E/E300003

H S Ginwala

per Huzefa Ginwala
Partner
Membership No.: 111757

UDIN: 2511757BMJWF8803

Place: New Delhi
Date: February 11, 2025



Birlasoft Limited						
Registered Office : 35 & 36, Rajiv Gandhi Infotech Park, Phase-I, MIDC, Hinjawadi, Pune - 411057						
Phone : +91 20 6652 5000 Fax : +91 20 6652 5001 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 2024						
Particulars	₹ in million (except per share data)					
	Quarter ended			Nine months ended		Year ended
	31 December 2024 (Unaudited)	30 September 2024 (Unaudited)	31 December 2023 (Unaudited)	31 December 2024 (Unaudited)	31 December 2023 (Unaudited)	31 March 2024 (Audited)
Revenue from operations	6,603.14	6,436.89	6,933.60	20,253.81	19,624.97	26,445.27
Other income (net) (Refer note 5)	179.33	230.04	210.34	646.49	800.08	983.23
Total Income	6,782.47	6,666.93	7,143.94	20,900.30	20,425.05	27,428.50
Expenses						
Cost of equipment and software licences	-	40.30	-	612.80	-	-
Employee benefits expense	4,914.65	4,813.72	4,734.74	14,127.82	13,610.83	18,346.31
Finance costs	26.52	25.29	16.35	64.35	55.61	69.21
Depreciation and amortisation expense	180.52	191.71	190.77	547.67	583.90	763.33
Other expenses	905.29	932.25	1,027.57	2,703.21	3,154.26	4,287.22
Total expenses	6,026.98	6,003.27	5,969.43	18,055.85	17,404.60	23,466.07
Profit before tax	755.49	663.66	1,174.51	2,844.45	3,020.45	3,962.43
Tax expense						
Current tax	175.63	156.86	322.72	688.99	728.32	909.15
Deferred tax (credit)/charge	0.99	(13.38)	(8.22)	(27.31)	(6.15)	65.89
Total tax expense	176.62	143.48	314.50	661.68	722.17	975.04
Profit for the period	578.87	520.18	860.01	2,182.77	2,298.28	2,987.39
Other comprehensive (losses)/income						
Items that will not be reclassified subsequently to profit or loss						
Remeasurements of defined benefit plans	9.08	34.88	2.47	53.74	7.06	(72.98)
Less: Income tax effect	(2.29)	(8.78)	(0.63)	(13.53)	(1.78)	18.37
Items that will be reclassified subsequently to profit or loss						
Net gains/(losses) on cash flow hedges	(135.47)	(113.11)	23.75	(206.71)	59.24	84.20
Less: Income tax effect	34.09	28.47	(5.98)	52.02	(14.91)	(21.19)
Total other comprehensive (losses)/income	(94.59)	(58.54)	19.61	(114.48)	49.61	8.40
Total comprehensive income for the period	484.28	461.64	879.62	2,068.29	2,347.89	2,995.79
Paid up equity capital [Face value ₹ 2/- per share]	553.20	552.60	551.50	553.20	551.50	551.87
Other equity						14,130.11
Earnings per equity share (face value ₹ 2/- per share) (Not annualized for interim periods)						
Basic (₹)	2.08	1.87	3.11	7.86	8.31	10.80
Diluted (₹)	2.05	1.84	3.06	7.76	8.20	10.66



Handwritten signature

Birlasoft Limited

Registered Office : 35 & 36, Rajiv Gandhi Infotech Park, Phase-I, MIDC, Hinjawadi, Pune - 411057
 Phone : +91 20 6652 5000 | Fax : +91 20 6652 5001 | 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 2024****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 11 February 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.
- 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 2024. An unmodified conclusion has been issued by them thereon.
- The results for the quarter and nine months ended 31 December 2024, 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.
- 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			Nine months ended		Year ended
	31 December 2024	30 September 2024	31 December 2023	31 December 2024	31 December 2023	31 March 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Exchange (loss)/gain	(27.63)	56.07	60.42	47.57	19.14	28.22
Fair value gain/(loss) on financial assets (investments) at fair value through profit or loss	3.41	(42.35)	4.04	5.94	(1.12)	14.51

- Previous period's figures have been regrouped / reclassified wherever necessary to conform with the current period's classification / disclosure.

On behalf of the Board of Directors
 For Birlasoft Limited

Anug
 Anug Guha
 CEO & Managing Director
 DIN: 09791436

Place : New Delhi

Date: 11 February 2025

