

May 28, 2025

**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400001.

**National Stock Exchange of India Ltd.,**  
Exchange Plaza, C/1, G Block,  
Bandra - Kurla Complex, Bandra (E),  
Mumbai - 400051.

**Scrip ID: BSOFT**  
**Scrip Code: 532400**

**Symbol: BSOFT**  
**Series: EQ**

**Kind Attn: The Manager,**  
Department of Corporate Services

**Kind Attn: The Manager,**  
Listing Department

**Subject: -** Intimation under Regulations 30, 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations") - Outcome of the Board Meeting held on May 28, 2025

Time of commencement of the Board Meeting: 18:15 hours IST  
Time of conclusion of the Board Meeting : 19:30 hours IST

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the Company, at its meeting concluded today, inter alia, has approved/recommended the following:

**A. Audited Financial Results:**

Approved the Audited Standalone and Consolidated Financial Results of the Company, for the quarter and financial year ended March 31, 2025.

The audited Standalone and Consolidated Financial Results for the quarter and year ended March 31, 2025, along with Auditor's Reports thereon and a declaration with respect to unmodified opinion are attached herewith.

**B. Dividend:**

Recommended final dividend of Rs. 4 /- per equity share of face value of Rs. 2/- each (200%), for the financial year 2024-25, subject to approval of the same by the Members at the ensuing Annual General Meeting ("AGM") of the Company. The date of AGM shall be intimated in due course, and the dividend, if declared by the Members, will be paid within the statutory timelines.

**C. Appointment of Secretarial Auditor:**

Appointment of Dr. K. R. Chandratre, a Company Secretary in Whole-time Practice, (Membership No. - FCS 1370 and Certificate of Practice No. 5144), as the Secretarial Auditor

**Birlasoft Limited**

of the Company for a period of five consecutive financial years from April 1, 2025 to March 31, 2030, subject to the approval of the members of the Company at the ensuing AGM.

Details as required under Regulation 30 of the Listing Regulations and the SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, as amended from time to time are given in Annexure A.

#### D. Change in designation of Mr. Manjunath Kygonahally:

Mr. Manjunath Kygonahally, Senior Management Personnel (“SMP”) of the Company, currently designated as Chief Executive Officer for Rest of the World (“CEO-ROW”), will be taking up an additional role of Strategic Growth Initiatives w.e.f. May 28, 2025. He will be designated as the CEO-ROW and Global Head - Strategic Growth Initiatives.

Details as required under Regulation 30 of the Listing Regulations and the SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, as amended from time to time are given in Annexure A.

#### E. Allotment of Equity Shares under Birlasoft Share Incentive Plan-2022:

Allotment of 13,929 equity shares of face value of Rs. 2/- each, to the Eligible Employees of the Company, who have exercised their Employee Stock Options under the Birlasoft Share Incentive Plan-2022. These shares shall rank pari-passu with the existing equity shares of the Company in all respects.

With this allotment, the paid-up capital of the Company has increased to Rs. 555,782,244/- divided into 277,891,122 equity shares of face value of Rs. 2/- each.

This intimation is also being uploaded on the Company’s website at <https://www.birlasoft.com/company/investors>.

Kindly take the same on your records.

Thanking you.

Yours faithfully,

For Birlasoft Limited

Sneha  
Prashant Padve  
t Padve

Digitally signed  
by Sneha  
Prashant Padve  
Date: 2025.05.28  
20:39:58 +05'30'



Sneha Padve  
Company Secretary & Compliance Officer  
Membership No.: ACS 9678

**Birlasoft Limited**

Registered Office: 35 & 36, Rajiv Gandhi Infotech Park, Phase - I, MIDC, Hinjawadi, Pune (MH) 411057, India

Tel: +91 20 6652 5000 | contactus@birlasoft.com | [www.birlasoft.com](http://www.birlasoft.com)

CIN: L72200PN1990PLC059594

Annexure A

Sr. No.	Particulars	Dr. K. R. Chandratre	Mr. Manjunath Kygonahally
1.	Reason for Change	Appointment of Dr. K. R. Chandratre, Peer Reviewed Company Secretary in Practice, as Secretarial Auditor of the Company.	Change in role - already a SMP.
2.	Date of appointment & term of appointment	Appointment for a period of five consecutive years from April 1, 2025 to March 31, 2030, subject to the approval of the members of the Company at the ensuing AGM.	Effective date: May 28, 2025  Term of employment: Full-time employment.
3.	Brief Profile	Dr. K. R. Chandratre is a renowned Practising Company Secretary with over 23 years in practice and more than 45 years of experience and expertise in the field of corporate laws. Prior to his practice, he served as a Lecturer in Commerce & Accountancy at R A Podar College of Commerce & Economics and worked for 15 years at Kirloskar Oil Engines Limited, where his last role was Director (Legal, Secretarial & HR) & Company Secretary. Dr. Chandratre holds a Master's in Commerce, a Law degree, and a PhD from the University of Pune, and is a fellow member of the Institute of Company Secretaries of India. He has held several leadership positions, including President and Vice-President of the Institute of Company Secretaries of India. He is an active participant in seminars and workshops and has addressed over 500 events globally. He has also been involved in various regulatory roles, including Chairman of	Mr. Manjunath is a seasoned services industry professional with diversified industry expertise spanning Market Strategy, Business Development, Service Delivery and Operations. With a strong foundation in P&L and client relationship management, he has adeptly built high performing teams, demonstrating a proven track record across the United States, United Kingdom & Ireland and Europe.  Over his twenty-six-year tenure, he held multiple leadership positions, where he conceptualized and spearheaded numerous strategic programs across various business units. His role involves business expansion in Europe & Asia with a focus on driving profitable and sustainable revenue growth, strategic introductions, global marketing, managing alliances & partnerships, establishing & maintaining advisor and analyst relations and guiding B2B sales practices.

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CIN: L72200PN1990PLC059594

		<p>SEBI's Committee on 'Delisting of Securities', SEBI-nominated Public Representative Director of the Pune Stock Exchange, and a member of the Expert Group for amendments to the SEBI Act 1992.</p> <p>Dr. Chandratre has made significant contributions to corporate laws through his writing, having authored over 1200 articles and 26 books. His books cover topics like Corporate Law, Secretarial Practice, Insider Trading, and SEBI regulations.</p>	
5	Disclosure of relationships between directors (in case of appointment of director)	Not Applicable	Not Applicable

**Independent Auditor's Report on the Quarterly and Year to Date Consolidated 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 Consolidated Financial Results****Opinion**

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Birlasoft Limited ("Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

- i. includes the results of the following entities
  1. Birlasoft Limited (Holding Company)  
Subsidiaries and fellow subsidiaries
    2. Birlasoft Inc., USA
    3. Birlasoft (UK) Limited, UK
    4. Birlasoft Sdn. Bhd., Malaysia
    5. Birlasoft Solutions Limited, UK
    6. Birlasoft Solutions France
    7. Birlasoft Solutions Inc., USA
    8. Birlasoft Computer Corporation, USA
    9. Birlasoft Solutions ME FZE, UAE
    10. Birlasoft Technologies Canada Corporation, Canada
    11. Birlasoft Consulting Inc., USA
    12. Birlasoft Solutions Ltda., Brazil
    13. Birlasoft Solutions Mexico S.A. DE C.V., Mexico
    14. Birlasoft Solutions GmbH., Germany
- ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2025 and for the year ended March 31, 2025.



## **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs), as 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 Consolidated Financial Results” section of our report. We are independent of the Group, 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 Consolidated Financial Results**

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company’s Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group 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. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective companies 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, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

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

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of their respective companies.

## **Auditor’s Responsibilities for the Audit of the Consolidated 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:



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- 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 ability of the Group 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 Statement 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 Group 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 represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors 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.

We also performed procedures in accordance with the Master Circular issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.



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## Other Matter

The accompanying Statement includes unaudited financial results /statements and other unaudited financial information in respect of one subsidiary, whose financial results/statements and other financial information reflect total assets of Rs. 447.80 million as at March 31, 2025, and total revenues of Rs 133.76 million and Rs. 570.66 million, total net profit after tax of Rs. 3.89 million and Rs. 33.71 million, total comprehensive income of Rs.3.89 million and Rs. 33.71 million, for the quarter and the year ended on that date respectively and net cash outflow of Rs.281.12 million for the year ended March 31, 2025, whose financial results/statements and other financial information have not been audited by their auditor.

These unaudited financial statements/ financial information/ financial results have been approved and furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on such unaudited financial statements/ financial information/financial results. In our opinion and according to the information and explanations given to us by the Management, these financial statements/financial information/financial results are not material to the Group.

Our opinion on the Statement is not modified in respect of the above matter with respect to the Financial Results/financial information certified by the Management.

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the end of 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

*HSGinwala*

per Huzefa Ginwala  
Partner

Membership No.: 111757



UDIN: 2511757BMIWHN8945

Place: Pune

Date: May 28, 2025

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 AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2025					
₹ in million (except per share data)					
Particulars	Quarter ended			Year ended	
	31 March 2025 (Audited) (Refer note 7)	31 December 2024 (Unaudited)	31 March 2024 (Audited) (Refer note 7)	31 March 2025 (Audited)	31 March 2024 (Audited)
Revenue from operations	13,168.88	13,627.03	13,625.48	53,752.39	52,781.45
Other income (net) (Refer note 5)	198.71	207.75	457.18	1,085.37	1,035.06
<b>Total income</b>	<b>13,367.59</b>	<b>13,834.78</b>	<b>14,082.66</b>	<b>54,837.76</b>	<b>53,816.51</b>
<b>Expenses</b>					
Purchases of equipment and software licences	202.55	164.49	-	1,493.90	-
Change in inventories of equipment	98.75	61.21	-	(103.94)	-
Employee benefits expense	7,781.21	8,328.87	7,679.35	32,007.94	30,483.30
Finance costs	55.09	69.47	40.80	234.38	199.42
Depreciation and amortisation expense	216.34	212.61	210.90	857.09	850.26
Other expenses	3,350.62	3,438.28	3,729.44	13,380.05	13,935.94
<b>Total expenses</b>	<b>11,704.56</b>	<b>12,274.93</b>	<b>11,660.49</b>	<b>47,869.42</b>	<b>45,468.92</b>
<b>Profit before tax</b>	<b>1,663.03</b>	<b>1,559.85</b>	<b>2,422.17</b>	<b>6,968.34</b>	<b>8,347.59</b>
<b>Tax expense</b>					
Current tax	340.02	373.00	416.41	1,726.08	1,994.20
Deferred tax charge/ (credit)	101.96	17.43	204.92	74.66	115.79
<b>Total tax expense</b>	<b>441.98</b>	<b>390.43</b>	<b>621.33</b>	<b>1,800.74</b>	<b>2,109.99</b>
<b>Profit for the period</b>	<b>1,221.05</b>	<b>1,169.42</b>	<b>1,800.84</b>	<b>5,167.60</b>	<b>6,237.60</b>
<b>Other comprehensive income/(losses)</b>					
Items that will not be reclassified subsequently to profit or loss					
Remeasurements of defined benefit plans	(14.66)	9.08	(80.04)	39.08	(72.98)
Less: Income tax effect	3.69	(2.29)	20.15	(9.84)	18.37
Items that will be reclassified subsequently to profit or loss					
(i) Exchange differences in translating of foreign operations	39.96	248.68	(23.02)	376.24	235.50
(ii) Net gains/(losses) on cash flow hedges	131.95	(135.47)	24.96	(74.76)	84.20
Less: Income tax effect	(33.21)	34.09	(6.28)	18.81	(21.19)
<b>Total other comprehensive income for the period (net of tax)</b>	<b>127.73</b>	<b>154.09</b>	<b>(64.23)</b>	<b>349.53</b>	<b>243.90</b>
<b>Total comprehensive income for the period</b>	<b>1,348.78</b>	<b>1,323.51</b>	<b>1,736.61</b>	<b>5,517.13</b>	<b>6,481.50</b>
<b>Profit attributable to Owners of the Company</b>	<b>1,221.05</b>	<b>1,169.42</b>	<b>1,800.84</b>	<b>5,167.60</b>	<b>6,237.60</b>
<b>Profit for the period</b>	<b>1,221.05</b>	<b>1,169.42</b>	<b>1,800.84</b>	<b>5,167.60</b>	<b>6,237.60</b>
<b>Other comprehensive income attributable to Owners of the Company</b>	<b>127.73</b>	<b>154.09</b>	<b>(64.23)</b>	<b>349.53</b>	<b>243.90</b>
<b>Other comprehensive income for the period</b>	<b>127.73</b>	<b>154.09</b>	<b>(64.23)</b>	<b>349.53</b>	<b>243.90</b>
<b>Total comprehensive income attributable to Owners of the Company</b>	<b>1,348.78</b>	<b>1,323.51</b>	<b>1,736.61</b>	<b>5,517.13</b>	<b>6,481.50</b>
<b>Total comprehensive income for the period</b>	<b>1,348.78</b>	<b>1,323.51</b>	<b>1,736.61</b>	<b>5,517.13</b>	<b>6,481.50</b>
Paid up equity capital [Face value ₹ 2/- per share]	555.75	553.20	551.87	555.75	551.87
Other equity				34,226.53	29,889.38
<b>Earnings per equity share (face value ₹ 2/- per share) (not annualized for interim periods)</b>					
Basic (₹)	4.38	4.20	6.48	18.64	22.54
Diluted (₹)	4.34	4.15	6.39	18.48	22.25

INITIALED FOR IDENTIFICATION  
BY  
SRBC  
SRBC & COLLP



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**PART I**

**STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2025**

**Notes:**

- 1 The above audited consolidated 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 May 2025. These audited consolidated 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 audited the above consolidated financial results of the Company for the year ended 31 March 2025. An unmodified opinion has been issued by them thereon.
- 3 Standalone information:

Sr No	Particulars	Quarter ended			Year ended	
		31 March 2025	31 December 2024	31 March 2024	31 March 2025	31 March 2024
		(Audited) (Refer note 7)	(Unaudited)	(Audited) (Refer note 7)	(Audited)	(Audited)
a	Revenue	6,325.02	6,603.14	6,820.30	26,578.83	26,445.27
b	Profit before tax	1,039.87	755.49	941.98	3,884.32	3,962.43
c	Net profit for the period	802.71	578.87	689.11	2,985.48	2,987.39
d	Other comprehensive income/(losses)	87.77	(94.59)	(41.21)	(26.71)	8.40
e	Total comprehensive income	890.48	484.28	647.90	2,958.77	2,995.79

- 4 The results for the quarter and year ended 31 March 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.
- 5 Following items are disclosed on net basis in Other Income:

Particulars	Quarter ended			Year ended	
	31 March 2025	31 December 2024	31 March 2024	31 March 2025	31 March 2024
	(Audited) (Refer note 7)	(Unaudited)	(Audited) (Refer note 7)	(Audited)	(Audited)
Exchange (loss)/ gain	(90.08)	(86.53)	(11.07)	(117.71)	(17.00)
Fair value gain/(loss) on financial assets (investments) at fair value through profit or loss	88.71	74.25	60.64	305.23	173.20

- 6 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 31 December 2024.
- 7 The figures for quarter ended 31 March 2025 and 31 March 2024, 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.
- 8 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



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

Place : New Delhi  
Date: 28 May 2025



✗

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 II						
SEGMENT WISE REVENUE AND RESULTS						
₹ in million						
Sr No	Particulars	Quarter ended			Year ended	
		31 March 2025 (Audited)	31 December 2024 (Unaudited)	31 March 2024 (Audited)	31 March 2025 (Audited)	31 March 2024 (Audited)
1	<b>Revenue by Industry Practice</b>					
	Banking, Financial Services and Insurance	3,170.85	3,284.77	2,883.61	12,786.29	11,029.50
	Manufacturing	5,190.18	5,471.79	5,710.21	21,314.74	21,744.87
	Energy and Utilities	2,224.20	2,143.56	2,016.67	8,671.56	7,544.87
	Life Sciences & Services	2,583.65	2,726.91	3,014.99	10,979.80	12,462.21
	<b>Revenue from operations</b>	<b>13,168.88</b>	<b>13,627.03</b>	<b>13,625.48</b>	<b>53,752.39</b>	<b>52,781.45</b>
2	<b>Segment Results</b>					
	Banking, Financial Services and Insurance	839.01	824.14	851.38	3,409.41	3,325.65
	Manufacturing	1,086.73	1,244.19	1,817.32	4,244.90	6,082.69
	Energy and Utilities	745.80	596.79	616.73	2,652.68	2,544.88
	Life Sciences & Services	320.11	424.37	426.83	1,730.77	2,730.22
	<b>Total</b>	<b>2,991.65</b>	<b>3,089.49</b>	<b>3,712.26</b>	<b>12,037.76</b>	<b>14,683.44</b>
	Less:					
	- Finance costs	55.09	69.47	40.80	234.38	199.42
	- Other unallocable expenditure (net of unallocable income)	1,273.53	1,460.17	1,249.29	4,835.04	6,136.43
	<b>Profit before tax</b>	<b>1,663.03</b>	<b>1,559.85</b>	<b>2,422.17</b>	<b>6,968.34</b>	<b>8,347.59</b>
<b>Notes :</b> i) The Chairman and CEO & Managing Director of the Company have been identified as the Chief Operating Decision Maker (CODM) as defined by IND AS 108, "Operating Segments." The Chairman of the Company evaluates the segments based on their revenue growth and operating income. ii) Assets and liabilities are not identified to any reportable segment, since these are used interchangeably across segments and consequently, the management believes that it is not practicable or meaningful to provide segment disclosures relating to total assets and liabilities.						
On behalf of the Board of Directors For Birlasoft Limited   <b>Anjan Guha</b> CEO & Managing Director DIN: 09791436						
Place : New Delhi Date: 28 May 2025						

**INITIALED FOR IDENTIFICATION**  
**BY**  
 SRBC  
**SRBC & COLLP**

**PART III**

**CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH 2025**

		₹ in million	
	Particulars	31 March 2025 (Audited)	31 March 2024 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
a.	Property, plant and equipment	970.00	1,047.25
b.	Right-of-use assets	1,335.66	871.89
c.	Capital work-in-progress	48.86	116.43
d.	Goodwill	5,071.84	4,956.83
e.	Other intangible assets	61.45	94.94
f.	Intangible assets under development	176.33	-
g.	Financial assets		
	Investments	2,971.80	2,859.61
	Finance Lease Receivable	529.15	-
	Other financial assets	293.13	163.11
h.	Income tax assets (net)	335.05	239.11
i.	Deferred tax assets (net)	1,001.53	1,044.00
j.	Other non-current assets	196.75	189.16
		<b>12,991.55</b>	<b>11,582.33</b>
<b>2</b>	<b>Current assets</b>		
a.	Inventories	103.94	-
b.	Financial assets		
	Investments	14,570.56	10,336.13
	Trade receivables	9,801.60	10,365.22
	Cash and cash equivalents	3,270.84	3,925.70
	Bank balances other than cash and cash equivalent	1,177.98	323.68
	Finance Lease Receivable	181.98	-
	Other financial assets	67.12	28.93
c.	Other current assets	2,458.33	2,694.50
		<b>31,632.35</b>	<b>27,674.16</b>
	<b>TOTAL ASSETS</b>	<b>44,623.90</b>	<b>39,256.49</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
a.	Equity share capital	555.75	551.87
b.	Other equity	34,226.53	29,889.38
	<b>Total equity</b>	<b>34,782.28</b>	<b>30,441.25</b>
	<b>Liabilities</b>		
<b>1</b>	<b>Non-current liabilities</b>		
a.	Financial liabilities		
	Borrowings	82.41	-
	Lease liabilities	1,037.80	577.63
	Trade payables	-	-
	a) Total outstanding dues of micro enterprises and small enterprises	-	-
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	60.18	-
	Other financial liabilities	50.03	67.28
b.	Provisions	757.34	712.31
		<b>1,987.76</b>	<b>1,357.22</b>
<b>2</b>	<b>Current liabilities</b>		
a.	Financial liabilities		
	Borrowings	31.66	-
	Lease liabilities	358.10	354.14
	Trade payables	-	-
	a) Total outstanding dues of micro enterprises and small enterprises	3.45	22.25
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,349.87	2,783.04
	Other financial liabilities	1,677.67	2,049.24
b.	Other current liabilities	2,566.14	1,377.03
c.	Provisions	671.94	631.21
d.	Income tax liabilities (net)	195.03	241.11
		<b>7,853.86</b>	<b>7,458.02</b>
	<b>Total Liabilities</b>	<b>9,841.62</b>	<b>8,815.24</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>44,623.90</b>	<b>39,256.49</b>

Place : New Delhi  
Date: 28 May 2025



On behalf of the Board of Directors  
For Birlasoft Limited

Angan Guha  
CEO & Managing Director  
DIN: 09791436



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 IV

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

₹ in million

	Particulars	31 March 2025 (Audited)	31 March 2024 (Audited)
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Profit before tax	6,968.34	8,347.59
	Adjustments for		
	Loss/(Profit) on sale of property, plant and equipment and intangible assets (net)	0.57	(5.61)
	Depreciation and amortization expense	857.09	850.26
	Interest expense	234.38	199.42
	Interest income	(696.03)	(504.12)
	Gain on sale / redemption of mutual funds	(113.89)	(79.58)
	Fair value gain on financial assets (investments) at fair value through profit or loss	(305.23)	(173.20)
	Provision for doubtful debts and advances (net)	(73.25)	(1,309.96)
	Bad debts written off	122.74	1,725.17
	Liabilities written back	(42.17)	(37.39)
	Share based compensation expenses	514.06	617.93
	Unrealized foreign exchange loss	142.80	89.49
	Operating Profit before working capital changes	7,609.41	9,720.00
	Adjustments for changes in working capital:		
	(Increase)/Decrease in inventories	(103.94)	-
	Decrease/(Increase) in trade receivables	505.94	(1,683.25)
	(Increase)/Decrease in Finance Lease Receivable	(678.78)	-
	Decrease/(Increase) in other financial assets and other assets	(70.13)	(679.52)
	(Decrease)/Increase in trade Payables	(349.74)	529.23
	Increase/(Decrease) in other financial liabilities, other liabilities and provisions	840.39	1,103.29
	Cash generated from operations	7,753.15	8,989.75
	Income taxes paid (net of refunds)	(1,877.94)	(1,807.44)
	Net cash generated from operating activities (A)	5,875.21	7,182.31
<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 and capital advances & payable with respect to property, plant & equipment)	(485.88)	(262.17)
	Proceeds from sale of property, plant and equipment	19.81	70.68
	Purchase of investments	(52,717.00)	(57,824.58)
	Sale of investments	49,100.73	50,697.91
	Interest received	471.32	389.68
	Bank deposits placed	(1,218.91)	(8,606.55)
	Proceeds from redemption of bank deposits	459.64	9,265.82
	Net cash used in investing activities (B)	(4,370.29)	(6,269.21)
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds from issue of share capital and share application money	105.66	98.54
	Proceeds from long term borrowings	140.34	-
	Repayment of long term borrowings	(29.35)	-
	Payment of lease liabilities	(445.85)	(410.45)
	Dividend paid	(1,795.82)	(1,239.65)
	Interest and finance charges paid	(129.68)	(126.50)
	Net cash used in financing activities (C)	(2,154.70)	(1,678.06)
<b>D</b>	<b>Exchange differences on translation of foreign currency cash and cash equivalents (D)</b>	(5.08)	21.84
	Net (Decrease)/Increase in cash and cash equivalents (A + B + C + D)	(654.86)	(743.12)
	Cash and cash equivalents at end of the year	3,270.84	3,925.70
	Cash and cash equivalents at beginning of the year	3,925.70	4,668.82
	Net (Decrease) in cash and cash equivalents	(654.86)	(743.12)

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 the Indian Accounting Standard (Ind-AS) 7 on statement of cash flows.



On behalf of the Board of Directors  
For Birlasoft Limited

Angan Gupta  
CEO & Managing Director  
DIN: 09791436

Place : New Delhi  
Date: 28 May 2025



**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, 2025 and for the year ended March 31, 2025 ("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, 2025 and for the year ended March 31, 2025

**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.



# **S R B C & CO LLP**

Chartered Accountants

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, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 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 S R B C & CO LLP**

Chartered Accountants

**ICAI Firm Registration Number:** 324982E/E300003

*H S Ginwala*

per **Huzefa Ginwala**

Partner

Membership No.: 111757



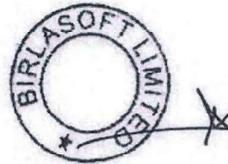
UDIN: 25111757BMLWHD7258

Place: Pune

Date: May 28, 2025

<b>Birlasoft Limited</b>					
Registered Office : 25 & 26, 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 AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2025					
₹ in million [except per share data]					
Particulars	Quarter ended			Year ended	
	31 March 2025 (Audited) (Refer note 7)	31 December 2024 (Unaudited)	31 March 2024 (Audited) (Refer note 7)	31 March 2025 (Audited)	31 March 2024 (Audited)
Revenue from operations	6,325.02	6,603.14	6,820.30	26,578.83	26,445.27
Other income (net) (Refer note 5)	722.79	179.33	183.15	1,369.28	983.23
<b>Total Income</b>	<b>7,047.81</b>	<b>6,782.47</b>	<b>7,003.45</b>	<b>27,948.11</b>	<b>27,428.50</b>
<b>Expenses</b>					
Purchases of equipment and software licences	-	-	-	732.65	-
Change in inventories of equipment	101.93	-	-	(17.92)	-
Employee benefits expense	4,753.06	4,914.65	4,735.48	18,880.88	18,346.31
Finance costs	21.21	26.52	13.60	85.56	69.21
Depreciation and amortisation expense	182.71	180.52	179.43	730.38	763.39
Other expenses	949.03	905.29	1,132.96	3,652.24	4,287.22
<b>Total expenses</b>	<b>6,007.94</b>	<b>6,026.98</b>	<b>6,061.47</b>	<b>24,063.79</b>	<b>23,466.07</b>
<b>Profit before tax</b>	<b>1,039.87</b>	<b>755.49</b>	<b>941.98</b>	<b>3,884.32</b>	<b>3,962.43</b>
<b>Tax expense</b>					
Current tax	214.54	175.63	180.83	909.53	909.15
Deferred tax (credit)/charge	22.62	0.99	72.04	(4.69)	65.89
<b>Total tax expense</b>	<b>237.16</b>	<b>176.62</b>	<b>252.87</b>	<b>898.84</b>	<b>975.04</b>
<b>Profit for the period</b>	<b>802.71</b>	<b>578.87</b>	<b>689.11</b>	<b>2,985.48</b>	<b>2,987.39</b>
<b>Other comprehensive (losses)/income</b>					
Items that will not be reclassified subsequently to profit or loss					
Remeasurements of defined benefit plans	(14.66)	9.08	(80.04)	39.08	(72.98)
Less: income tax effect	3.69	(2.29)	20.15	(9.84)	18.37
Items that will be reclassified subsequently to profit or loss					
Net gains/(losses) on cash flow hedges	131.95	(135.47)	24.96	(74.76)	84.20
Less: Income tax effect	(35.21)	34.09	(6.28)	18.81	(21.19)
<b>Total other comprehensive (losses)/income</b>	<b>87.77</b>	<b>(94.59)</b>	<b>(41.21)</b>	<b>(26.71)</b>	<b>8.40</b>
<b>Total comprehensive income for the year</b>	<b>890.48</b>	<b>484.28</b>	<b>647.90</b>	<b>2,958.77</b>	<b>2,995.79</b>
Paid up equity capital (Face value ₹ 2/- per share)	555.75	553.20	551.87	555.75	551.87
Other equity				15,908.90	14,130.11
<b>Earnings per equity share (face value ₹ 2/- per share) (Not annualized for interim periods)</b>					
Basic (₹)	2.88	2.08	2.48	10.77	10.80
Diluted (₹)	2.85	2.05	2.44	10.68	10.66

**INITIALED FOR IDENTIFICATION**  
 BY *SRBC*  
**SRBC & COLLP**



*Handwritten signature*

**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 AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2025**

**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 28 May 2025. 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 31 March 2025. An unmodified opinion has been issued by them thereon.
- The results for the quarter and year ended 31 March 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:

₹ in million

Particulars	Quarter ended		Year ended		
	31 March 2025	31 December 2024	31 March 2024	31 March 2025	31 March 2024
	(Audited) (Refer note 7)	(Unaudited) (Refer note 7)	(Audited)	(Audited)	(Audited)
Exchange (loss)/gain	(118.01)	(27.63)	9.08	(70.44)	28.22
Fair value gain/(loss) on financial assets (investments) at fair value through profit or loss	5.49	3.41	15.63	11.43	14.51

- 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 31 December 2024.
- The figures for quarter ended 31 March 2025 and 31 March 2024, 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.
- 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

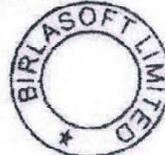


*Angan Guha*  
CEO & Managing Director  
DIN: 09791436

Place : New Delhi  
Date: 28 May 2025

**INITIALED FOR IDENTIFICATION**  
BY  
*SRBC*  
**SRBC & COLLP**

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 II		
STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH 2025		
₹ in million		
Particulars	31 March 2025 (Audited)	31 March 2024 (Audited)
<b>A ASSETS</b>		
<b>1 Non-current assets</b>		
a. Property, plant and equipment	847.21	969.38
b. Right of use asset	974.68	450.22
c. Capital work in progress	24.00	81.62
d. Other intangible assets	61.45	94.93
e. Intangible assets under development	176.33	-
f. Financial assets		
Investment	6,635.14	5,522.94
Finance lease receivable	262.74	-
Other financial assets	97.58	159.42
g. Income tax assets (net)	141.17	130.33
h. Deferred tax assets (net)	420.52	397.02
i. Other non-current assets	18.11	92.53
	<b>9,658.93</b>	<b>8,898.39</b>
<b>2 Current assets</b>		
a. Inventories	17.92	-
b. Financial assets		
Investments	6,220.87	5,689.15
Trade receivables	2,541.44	3,541.80
Cash and cash equivalents	660.63	532.21
Bank balances other than cash and cash equivalent	1,078.13	323.68
Finance lease receivable	39.92	-
Other financial assets	190.74	88.17
c. Other current assets	1,234.13	1,107.41
	<b>11,983.78</b>	<b>11,282.42</b>
<b>TOTAL ASSETS</b>	<b>21,642.71</b>	<b>20,180.81</b>
<b>B EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a. Equity share capital	555.75	551.87
b. Other equity	15,908.90	14,130.11
	<b>16,464.65</b>	<b>14,681.98</b>
<b>Liabilities</b>		
<b>1 Non-current liabilities</b>		
a. Financial liabilities		
Borrowings	82.41	-
Lease Liabilities	741.84	214.05
Other financial liabilities	22.51	37.16
b. Provisions	753.83	709.15
	<b>1,600.59</b>	<b>960.36</b>
<b>2 Current liabilities</b>		
a. Financial liabilities		
Borrowings	31.66	-
Lease Liabilities	253.39	269.95
Trade payables		
a) Outstanding dues of micro enterprises and small enterprises	3.45	22.25
b) Outstanding dues of creditors other than micro enterprises and small enterprises	1,037.50	2,046.71
Other financial liabilities	1,372.85	1,422.16
b. Other current liabilities	500.29	428.36
c. Provisions	240.80	213.54
d. Income tax liabilities (net)	137.53	135.50
	<b>3,577.47</b>	<b>4,538.47</b>
<b>Total Liabilities</b>	<b>5,178.06</b>	<b>5,498.83</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>21,642.71</b>	<b>20,180.81</b>



On behalf of the Board of Directors  
For Birlasoft Limited

Angan Gaha  
CEO & Managing Director  
DIN: 09791436

Place : New Delhi  
Date: 28 May 2025



**Birlasoft Limited**

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**PART III**

**STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025**

		₹ in million	
Particulars		31 March 2025 (Audited)	31 March 2024 (Audited)
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Profit before tax	3,884.32	3,962.43
	Adjustments for		
	(Profit)/Loss on sale of property, plant and equipment and intangible assets (net)	(5.81)	(5.69)
	Depreciation and Amortization expenses	730.38	763.33
	Interest expense	85.56	69.21
	Interest income	(621.16)	(434.66)
	Dividend income	(655.28)	(411.28)
	Gain on sale/redemption of mutual funds	(113.89)	(79.58)
	Fair value (gain)/ loss on financial assets (investments) at fair value through profit or loss	(11.43)	(14.51)
	Provision for doubtful debts and advances (net)	(43.33)	(285.44)
	Bad debts written off	107.53	491.02
	Liabilities written back	(5.63)	(3.03)
	Share based compensation expenses	328.80	424.09
	Unrealised foreign exchange (gain)/loss	(17.14)	5.53
	<b>Operating Profit before working capital changes</b>	<b>3,662.92</b>	<b>4,481.42</b>
	Adjustments for changes in working capital:		
	(Increase)/Decrease in Inventory	(17.92)	-
	Decrease/(Increase) in trade receivables	956.71	(1,904.50)
	(Increase)/Decrease in finance lease receivable	(284.11)	-
	(Increase)/Decrease in other financial assets and other assets	57.21	23.86
	(Decrease)/Increase in trade payables	(1,026.91)	1,020.70
	(Decrease)/Increase in other financial liabilities, other liabilities and provisions	33.44	890.32
	Cash generated from operations	3,381.34	4,511.80
	Income taxes paid (net of refunds)	(922.18)	(925.05)
	<b>Net cash generated from operating activities (A)</b>	<b>2,459.16</b>	<b>3,586.75</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)	(411.27)	(173.67)
	Proceeds from sale of property, plant and equipment	19.69	69.93
	Purchase of other Investments	(27,434.98)	(37,153.67)
	Sale of investments	27,109.27	32,656.52
	Interest received	410.25	320.74
	Dividend received	655.28	411.28
	Bank Deposits placed	(1,029.76)	(7,312.62)
	Proceeds from redemption of bank deposits	274.86	7,706.99
	<b>Net cash used in investing activities (B)</b>	<b>(406.66)</b>	<b>(3,474.50)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds from issue of share capital and share application money	105.66	98.54
	Proceeds from long term borrowings	140.34	-
	Repayment of long term borrowings	(29.35)	-
	Payment of lease liabilities	(338.17)	(355.78)
	Dividend paid	(1,795.82)	(1,239.65)
	Interest and finance charges paid	(7.87)	(8.03)
	<b>Net cash used in financing activities (C)</b>	<b>(1,925.21)</b>	<b>(1,504.92)</b>
<b>D</b>	<b>Exchange differences on translation of foreign currency cash and cash equivalents (D)</b>	<b>1.13</b>	<b>(8.10)</b>
	<b>Net (decrease)/increase in cash and cash equivalents (A + B+ C + D)</b>	<b>128.42</b>	<b>(1,400.77)</b>
	Cash and cash equivalents at end of the year	660.63	532.21
	Cash and cash equivalents at beginning of the year	532.21	1,932.98
	<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>128.42</b>	<b>(1,400.77)</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: 28 May 2025

**INITIALED FOR IDENTIFICATION**  
**BY**  
*SRBC*  
**SRBC & COLLP**

May 28, 2025

**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400001.

**National Stock Exchange of India Limited,**  
Exchange Plaza, C/1, G Block,  
Bandra - Kurla Complex, Bandra (E),  
Mumbai - 400051.

**Scrip ID:** BSOFT  
**Scrip Code:** 532400

**Symbol:** BSOFT  
**Series:** EQ

**Kind Attn:** The Manager,  
Department of Corporate Services

**Kind Attn:** The Manager,  
Listing Department

**Subject:** - Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [the SEBI (LODR) Regulations, 2015].

Dear Sir/Madam,

We, **Angan Guha - CEO & Managing Director** and **Kamini Shah - Chief Financial Officer** of Birlasoft Limited, having its Registered Office at 35 & 36, Rajiv Gandhi Infotech Park, Phase - I, MIDC, Hinjawadi, Pune - 411057, India, hereby declare that, the Statutory Auditors of the Company, S R B C & Co. LLP (FRN: 324982E/E300003) have issued Audit Reports with unmodified opinion on the Audited Financial Results of the Company (Standalone & Consolidated), for the quarter and year ended March 31, 2025.

This declaration is given in compliance with Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015 and Circular No. CIR/CFD/CMD/56/2016, dated May 27, 2016.

Thanking you.

Yours faithfully,

For **Birlasoft Limited**



Angan Guha  
CEO & Managing Director



Kamini Shah  
Chief Financial Officer

**Birlasoft Limited**

Registered Office: 35 & 36, Rajiv Gandhi Infotech Park, Phase - I, MIDC, Hinjawadi, Pune (MH) 411057, India

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CIN: L72200PN1990PLC059594