

189	Birlasoft Inc.	Birlasoft Technologies Canada Corporation	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	0.16	1.34	-									
190	Birlasoft Inc.	Birlasoft Sdn. Bhd.	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	0.00	0.35	-									
191	Birlasoft Inc.	Birlasoft Solutions Mexico, S.A. DE C.V.	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	-	1.57	1.58									
192	Birlasoft Inc.	Birlasoft (UK) Limited (Including Netherlands Branch)	Subsidiary Company	Sale of goods and services		Not Applicable	Not Applicable	6.55	28.15	34.40									
193	Birlasoft Inc.	Birlasoft Solutions Limited	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	4.20	145.68	150.44									
194	Birlasoft Inc.	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	290.79	175.45	53.78									
195	Birlasoft Inc.	Birlasoft Consulting Inc.	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	12.46	38.10	50.75									
196	Birlasoft Inc.	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Sale of goods and services		Not Applicable	Not Applicable	34.19	13.49	8.06									
197	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Solutions France	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	Not Applicable	Not Applicable	(5.54)	-	-									
198	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Solutions GmbH	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	Not Applicable	Not Applicable	(12.99)	(0.33)	-									
199	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Solutions Limited	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	Not Applicable	Not Applicable	(45.81)	(1.13)	(1.28)									
200	Birlasoft Solutions Inc.	Birlasoft Consulting Inc.	Subsidiary Company	Any other transaction	Reimbursement of expenses	Not Applicable	Not Applicable	(1.87)	-	-									
201	Birlasoft Inc.	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	Not Applicable	Not Applicable	(3.57)	-	-									
202	Birlasoft Inc.	Birlasoft Consulting Inc.	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	Not Applicable	Not Applicable	(1.53)	-	-									
203	Birlasoft Inc.	Birlasoft Computer Corporation	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	Not Applicable	Not Applicable	(2.20)	-	(1.84)									
204	Birlasoft Technologies Canada Corporation	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	Not Applicable	Not Applicable	(1.85)	-	(1.86)									
205	Birlasoft Computer Corporation	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Any other transaction	Reimbursement of expenses	Not Applicable	Not Applicable	(11.43)	-	(19.26)									
206	Birlasoft Solutions Limited	Birlasoft (UK) Limited (Including Netherlands Branch)	Fellow Subsidiary Companies	Advance		Not Applicable	Not Applicable	1.05	-	-									
207	Birlasoft (UK) Limited (Including Netherlands Branch)	Birlasoft Solutions Limited	Fellow Subsidiary Companies	Advance		Not Applicable	Not Applicable	(1.35)	-	-									
208	Birlasoft Solutions Inc.	Birlasoft Solutions Limited	Fellow Subsidiary Companies	Advance		Not Applicable	Not Applicable	0.31	-	0.32									
209	Birlasoft Solutions Inc.	Birlasoft Consulting Inc.	Subsidiary Company	Advance		Not Applicable	Not Applicable	41.70	17.61	36.50									
210	Birlasoft Computer Corporation	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Advance		Not Applicable	Not Applicable	13.44	4.36	-									
211	Birlasoft Computer Corporation	Birlasoft Inc.	Fellow Subsidiary Companies	Advance		Not Applicable	Not Applicable	-	0.73	-									
212	Birlasoft Inc.	Birlasoft Solutions Inc.	Fellow Subsidiary Companies	Advance		Not Applicable	Not Applicable	208.41	103.29	167.80									
213	Birlasoft Inc.	Birlasoft Consulting Inc.	Fellow Subsidiary Companies	Advance		Not Applicable	Not Applicable	9.00	8.66	8.79									
214	Birlasoft Limited	National Engineering Industries Limited	Investing Company	Dividend paid		Not Applicable	Not Applicable	269.34	-	-									
215	Birlasoft Limited	Central India Industries Limited	Other related party	Dividend paid		Not Applicable	Not Applicable	12.92	-	-									
216	Birlasoft Limited	Nandita Gurjar	Director	Dividend paid		Not Applicable	Not Applicable	0.00	-	-									
217	Birlasoft Limited	Sneha Padve	Company Secretary	Dividend paid		Not Applicable	Not Applicable	0.04	-	-									
218	Birlasoft Inc.	Birlasoft Technologies Canada Corporation	Fellow Subsidiary Companies	Any other transaction	Performance Bond	Not Applicable	Not Applicable	-	-	-									
Total (of Note 6b)								15,032.90											

Notes:

1. The figures are 0.00 due to rounding off in millions.

2. Remuneration includes other employee benefits.

3. 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.

4. 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.

5. Advance [Balance Sheet Item]:

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

6. Anant Talaulicar ceased to be a Director from end of hours of October 20, 2022 upon completion of his term.

7. Alka Bharucha ceased to be a Director from end of hours of May 22, 2023 upon completion of her term.

8. Ashok Kumar Barat & Nandita Gurjar ceased to be Directors from end of hours of January 14, 2024 upon completion of their term as Independent Directors.

9. Shreeranganath Kulkarni & Sangram Kadam ceased to be related parties of the Subsidiaries, effective end of June 23, 2023 and end of July 7, 2023, respectively.

Nitesh Mirchandani also ceased to be a related party effective end of February 29, 2024.

10. 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 March 31, 2024