# Related Party Transactions for the half-year ended March 31, 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 bythe 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 | | | | | Notes |
| | Name | 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 | | | 1.26 | 0.25 | 0.26 | | | | | | 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, 2025 |
| 2 | Birlasoft Limited | Orient Electric Limited | Public Company in which a director is a director and holds along with his relatives, >2% of its | Sale of goods or services | | 38.50 | Approved | | | 14.05 | 5.74 | 5.63 | | | | | | 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, 2025 |
| 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 | | 11.00 | Approved | | | 6.50 | 0.06 | 1.10 | | | | | | 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, 2025 |
| 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 | Any other transaction | Income from Chargeback transactions (Shared Resources Cost) | 9.24 | Approved | | | 6.54 | - | 4.51 | | | | | | 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, 2025 |
| 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 | | | 39.78 | (8.91) | (9.73) | | | | | | 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, 2025 |
| 6 | Birlasoft Limited | Khaitan & Co. LLP | A firm in which a director is a partner | Purchase of goods or services | | 7.50 | Approved | | | 5.69 | 0.05 | 0.47 | | | | | | 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, 2025 |
| 7 | Birlasoft Limited | Nutritap Technologies Private Limited | Relative is a member of private company | Purchase of goods or services | | 1.70 | Approved | | | 0.04 | - | - | | | | | | 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, 2025 |
| 8 | Birlasoft Limited | Calcutta Medical Research Institute (CMRI) | Director has significant influence | Any other transaction | CSR Contribution | 35.30 | Approved | 35.30 | 11-Feb-25 | 35.30 | - | - | | | | | | 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, 2025 |
| 9 | Birlasoft Limited | Amita Birla | Director | Any other transaction | Commission and Sitting Fees | 6.00 | Approved | | | 0.45 | - | 0.50 | | | | | | 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, 2025 |
| 10 | Birlasoft Limited | Chandrakant Birla | Director | Any other transaction | Commission and Sitting Fees | 2.75 | Approved | | | 0.35 | - | 0.20 | | | | | | 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, 2025 |
| 11 | Birlasoft Limited | Ashok Kumar Barat | Director | Any other transaction | Commission | 2.40 | Approved | | | - | - | - | | | | | | 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, 2025 |
| 12 | Birlasoft Limited | Alka Bharucha | Director | Any other transaction | Commission | 0.35 | Approved | | | - | - | - | | | | | | 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, 2025 |
| 13 | Birlasoft Limited | Nandita Gurjar | Director | Any other transaction | Commission | 1.60 | Approved | | | - | - | - | | | | | | 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, 2025 |
| 14 | Birlasoft Limited | Ananth Sankaranarayanan | Director | Any other transaction | Commission and Sitting Fees | 3.40 | Approved | | | 0.50 | (0.05) | 0.20 | | | | | | 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, 2025 |
| 15 | Birlasoft Limited | Satyavati Berera | Director | Any other transaction | Commission and Sitting Fees | 2.55 | Approved | | | 0.60 | (0.05) | 0.30 | | | | | | 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, 2025 |
| 16 | Birlasoft Limited | Nidhi Killawala | Director | Any other transaction | Commission and Sitting Fees | 2.05 | Approved | | | 0.70 | (0.05) | 0.20 | | | | | | 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, 2025 |
| 17 | Birlasoft Limited | Manish Choksi | Director | Any other transaction | Commission and Sitting Fees | 1.60 | Approved | | | 0.55 | (0.05) | 0.20 | | | | | | 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, 2025 |
| 18 | Birlasoft Limited | Angan Guha | Chief Executive Officer & Managing Director | Remuneration | | 507.89 | Approved | | | 327.18 | - | - | | | | | | 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, 2025 |
| 19 | Birlasoft Limited | Kamini Shah | Chief Financial Officer | Remuneration | | 73.04 | Approved | | | 11.64 | - | - | | | | | | 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, 2025 |
| 20 | Birlasoft Limited | Sneha Padve | Company Secretary | Remuneration | | 22.31 | Approved | | | 3.56 | - | - | | | | | | Value of the related party transaction as approved by the Audit Committee represents the value approved for the twelve months period, while the |
| 21 | Birlasoft Limited | Siddhant Padve | Relative of KMP | Remuneration | | 0.46 | Approved | | | 0.22 | - | - | | | | | | 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, 2025 |
| 22 | Birlasoft Limited | Ganesan Karuppanaicker | Director of Subsidiary Company | Remuneration | | 59.31 | Approved | | | 6.22 | - | - | | | | | | 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, 2025 |
| 23 | Birlasoft Limited | Kamini Shah | Chief Financial Officer | Any other transaction | Reimbursement of Expenses | - | Not Applicable | | | 0.04 | - | - | | | | | | 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.<br>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. |
| 24 | Birlasoft Limited | Sneha Padve | Company Secretary | Any other transaction | Reimbursement of Expenses | - | Not Applicable | | | 0.04 | - | - | | | | | | 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. |
| 25 | Birlasoft Limited | Ganesan Karuppanaicker | Director of Subsidiary Company | Any other transaction | Reimbursement of Expenses | - | Not Applicable | | | 0.03 | - | - | | | | | | 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.<br>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. |
| 26 | Birlasoft (UK) Limited (Including Netherland Branch) | Ashish Satija | Subsidiary Related Party | Any other transaction | Reimbursement of Expenses | - | Not Applicable | | | 0.68 | - | 0.08 | | | | | | 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.<br>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. |
| 27 | Birlasoft Solutions ME FZE (includes Australia branch) | Elson Varghese Mattappadom | Subsidiary Related Party | Any other transaction | Reimbursement of Expenses | - | Not Applicable | | | 0.21 | - | (0.02) | | | | | | 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.<br>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. |
| 28 | Birlasoft Inc. | Roopinder Singh | Subsidiary Related Party | Any other transaction | Reimbursement of Expenses | - | Not Applicable | | | 2.09 | - | - | | | | | | 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. |
| 29 | Birlasoft Inc. | Vikram Chandna | Subsidiary Related Party | Any other transaction | Reimbursement of Expenses | - | Not Applicable | | | 1.98 | - | - | | | | | | 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. |
| 30 | Birlasoft Inc. | Jang Bahadur | Subsidiary Related Party | Any other transaction | Reimbursement of Expenses | - | Not Applicable | | | 0.03 | - | 0.03 | | | | | | 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.<br>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. |
| 31 | Birlasoft Limited | Sgier+Partner GmbH | Foreign company where Director is a Partner | Purchase of goods or services | | 5.00 | Approved | | | 0.62 | - | - | | | | | | 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, 2025 |
| 32 | Birlasoft Limited | Birlasoft Solutions Inc. | Subsidiary Companies (Direct Holding) | Sale of goods or services | | 0 | Not Applicable | | | 4,771.48 | 791.53 | - | | | | | | |
| 33 | Birlasoft Limited | Birlasoft Inc. | Subsidiary Companies (Direct Holding) | Sale of goods or services | | 0 | Not Applicable | | | 4,804.19 | (0.08) | 347.56 | | | | | | |
| 34 | Birlasoft Limited | Birlasoft Consulting Inc. | Subsidiary Companies (Indirect Holding) | Sale of goods or services | | 0 | Not Applicable | | | 229.53 | 43.57 | 25.27 | | | | | | |
| 35 | Birlasoft Limited | Birlasoft Computer Corporation | Subsidiary Companies (Direct Holding) | Sale of goods or services | | 0 | Not Applicable | | | 400.13 | - | - | | | | | | |
| 36 | Birlasoft Limited | Birlasoft Solutions GmbH | Subsidiary Companies (Indirect Holding) | Sale of goods or services | | 0 | Not Applicable | | | 176.72 | 117.11 | 29.65 | | | | | | |
| 37 | Birlasoft Limited | Birlasoft (UK) Limited (Including Netherlands Branch) | Subsidiary Companies (Indirect Holding) | Sale of goods or services | | 0 | Not Applicable | | | 424.31 | 252.28 | 407.56 | | | | | | |
| 38 | Birlasoft Limited | Birlasoft Technologies Canada Corporation | Subsidiary Companies (Indirect Holding) | Sale of goods or services | | 0 | Not Applicable | | | 232.17 | - | - | | | | | | |
| 39 | Birlasoft Limited | Birlasoft Solutions France | Subsidiary Companies (Direct Holding) | Sale of goods or services | | 0 | Not Applicable | | | 207.54 | 37.42 | 51.29 | | | | | | |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 40 | Birlasoft Limited | Birlasoft Solutions Limited (Including Spain & Slovakia branch) | Subsidiary Companies (Direct Holding) | Sale of goods or services | | 0 | Not Applicable | | | 328.93 | 338.45 | 346.83 | | | | | | |
| 41 | Birlasoft Limited | Birlasoft Solutions ME FZE (including Australia branch) | Subsidiary Companies (Direct Holding) | Sale of goods or services | | 0 | Not Applicable | | | 23.64 | 6.37 | 20.63 | | | | | | |
| 42 | Birlasoft Limited | Birlasoft Solutions Mexico, S.A. DE | Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 18.97 | 32.12 | 27.59 | | | | | | |
| 43 | Birlasoft Limited | Birlasoft Sdn. Bhd. | Subsidiary Companies (Direct Holding) | Sale of goods or services | | 0 | Not Applicable | | | 29.62 | 25.64 | 28.13 | | | | | | |
| 44 | Birlasoft Limited | Birlasoft Solutions Inc. | Subsidiary Companies (Direct Holding) | Any other transaction | Reimbursement of Revenue | 0 | Not Applicable | | | 31.93 | - | - | | | | | | 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. |
| 45 | Birlasoft Limited | Birlasoft Inc. | Subsidiary Companies (Direct Holding) | Any other transaction | Reimbursement of Revenue | 0 | Not Applicable | | | 27.01 | - | - | | | | | | 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. |
| 46 | Birlasoft Limited | Birlasoft Consulting Inc. | Subsidiary Companies (Indirect Holding) | Any other transaction | Reimbursement of Revenue | 0 | Not Applicable | | | (0.01) | - | - | | | | | | 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. |
| 47 | Birlasoft Limited | Birlasoft Computer Corporation | Subsidiary Companies (Direct Holding) | Any other transaction | Reimbursement of Revenue | 0 | Not Applicable | | | 5.93 | - | - | | | | | | 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. |
| 48 | Birlasoft Limited | Birlasoft Solutions GmbH | Subsidiary Companies (Indirect Holding) | Any other transaction | Reimbursement of Revenue | 0 | Not Applicable | | | 0.38 | - | - | | | | | | 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. |
| 49 | Birlasoft Limited | Birlasoft (UK) Limited (Including Netherlands Branch) | Subsidiary Companies (Indirect Holding) | Any other transaction | Reimbursement of Revenue | 0 | Not Applicable | | | 0.69 | - | - | | | | | | 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. |
| 50 | Birlasoft Limited | Birlasoft Technologies Canada Corporation | Subsidiary Companies (Indirect Holding) | Any other transaction | Reimbursement of Revenue | 0 | Not Applicable | | | 0.33 | - | - | | | | | | 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. |
| 51 | Birlasoft Limited | Birlasoft Solutions Limited (Including Spain & Slovakia | Subsidiary Companies (Indirect Holding) | Any other transaction | Reimbursement of Revenue | 0 | Not Applicable | | | 1.97 | - | - | | | | | | 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. |
| 52 | Birlasoft Limited | Birlasoft Solutions France | Subsidiary Companies (Direct Holding) | Any other transaction | Reimbursement of Revenue | 0 | Not Applicable | | | 0.02 | - | - | | | | | | 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. |
| 53 | Birlasoft Limited | Birlasoft Solutions Inc. | Subsidiary Companies (Direct Holding) | Purchase of goods or services | | 0 | Not Applicable | | | (0.68) | - | (10.15) | | | | | | |
| 54 | Birlasoft Limited | Birlasoft Computer Corporation | Subsidiary Companies (Direct Holding) | Purchase of goods or services | | 0 | Not Applicable | | | - | (78.08) | (33.76) | | | | | | |
| 55 | Birlasoft Limited | Birlasoft Inc. | Subsidiary Companies (Direct Holding) | Purchase of goods or services | | 0 | Not Applicable | | | - | (495.75) | (0.13) | | | | | | |
| 56 | Birlasoft Limited | Birlasoft (UK) Limited (Including Netherlands Branch) | Subsidiary Companies (Indirect Holding) | Purchase of goods or services | | 0 | Not Applicable | | | 2.17 | (62.53) | (93.32) | | | | | | |
| 57 | Birlasoft Limited | Birlasoft Solutions Limited (Including Spain & Slovakia | Subsidiary Companies (Direct Holding) | Purchase of goods or services | | 0 | Not Applicable | | | 0.01 | (6.65) | (6.35) | | | | | | |
| 58 | Birlasoft Limited | Birlasoft Technologies Canada Corporation | Subsidiary Companies (Indirect Holding) | Purchase of goods or services | | 0 | Not Applicable | | | - | (142.19) | (31.27) | | | | | | |
| 59 | Birlasoft Limited | Birlasoft Solutions ME FZE (including Australia branch) | Subsidiary Companies (Direct Holding) | Purchase of goods or services | | 0 | Not Applicable | | | - | (25.83) | (82.76) | | | | | | |
| 60 | Birlasoft Limited | Birlasoft Solutions Inc. | Subsidiary Companies (Direct Holding) | Any other transaction | Reimbursement of Expenses | 0 | Not Applicable | | | 4.42 | - | - | | | | | | 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. |
| 61 | Birlasoft Limited | Birlasoft Inc. | Subsidiary Companies (Direct Holding) | Any other transaction | Reimbursement of Expenses | 0 | Not Applicable | | | 2.99 | - | - | | | | | | 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. |
| 62 | Birlasoft Limited | Birlasoft Computer Corporation | Subsidiary Companies (Direct Holding) | Any other transaction | Reimbursement of Expenses | 0 | Not Applicable | | | 0.90 | - | - | | | | | | 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. |
| 63 | Birlasoft Limited | Birlasoft (UK) Limited (Including Netherlands Branch) | Subsidiary Companies (Indirect Holding) | Any other transaction | Reimbursement of Expenses | 0 | Not Applicable | | | 6.80 | - | - | | | | | | 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. |
| 64 | Birlasoft Limited | Birlasoft Technologies Canada Corporation | Subsidiary Companies (Indirect Holding) | Any other transaction | Reimbursement of Expenses | 0 | Not Applicable | | | 0.63 | - | - | | | | | | 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. |
| 65 | Birlasoft Limited | Birlasoft Solutions Limited (Including Spain & Slovakia | Subsidiary Companies (Direct Holding) | Any other transaction | Reimbursement of Expenses | 0 | Not Applicable | | | 0.27 | - | - | | | | | | 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. |
| 66 | Birlasoft Limited | Birlasoft Solutions ME FZE (including Australia branch) | Subsidiary Companies (Direct Holding) | Any other transaction | Reimbursement of Expenses | 0 | Not Applicable | | | (56.93) | - | - | | | | | | 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. |
| 67 | Birlasoft Limited | Birlasoft Solutions Inc. | Subsidiary Companies (Direct Holding) | Advance | | 0 | Not Applicable | | | (7.43) | (416.04) | (387.75) | | | | | | These include receipts or payments made on behalf of the related party.<br>e.g. Employee transferred from India entity to onsite entity, advances given to employee will also get transferred to onsite entity and vice versa. |
| 68 | Birlasoft Limited | Birlasoft Computer Corporation | Subsidiary Companies (Direct Holding) | Advance | | 0 | Not Applicable | | | (0.90) | (50.61) | (51.70) | | | | | | These include receipts or payments made on behalf of the related party.<br>e.g. Employee transferred from India entity to onsite entity, advances given to employee will also get transferred to onsite entity and vice versa. |
| 69 | Birlasoft Limited | Birlasoft Technologies Canada Corporation | Subsidiary Companies (Indirect Holding) | Advance | | 0 | Not Applicable | | | (0.33) | (1.12) | (0.79) | | | | | | These include receipts or payments made on behalf of the related party.<br>e.g. Employee transferred from India entity to onsite entity, advances given to employee will also get transferred to onsite entity and vice versa. |
| 70 | Birlasoft Limited | Birlasoft Solutions Limited (Including Spain & Slovakia branch) | Subsidiary Companies (Direct Holding) | Advance | | 0 | Not Applicable | | | 10.11 | (27.13) | (16.50) | | | | | | These include receipts or payments made on behalf of the related party.<br>e.g. Employee transferred from India entity to onsite entity, advances given to employee will also get transferred to onsite entity and vice versa. |
| 71 | Birlasoft Limited | Birlasoft Solutions France | Subsidiary Companies (Direct Holding) | Advance | | 0 | Not Applicable | | | 0.60 | (65.55) | (64.44) | | | | | | These include receipts or payments made on behalf of the related party.<br>e.g. Employee transferred from India entity to onsite entity, advances given to employee will also get transferred to onsite entity and vice versa. |
| 72 | Birlasoft Limited | Birlasoft (UK) Limited (Including Netherlands Branch) | Subsidiary Companies (Indirect Holding) | Advance | | 0 | Not Applicable | | | 0.44 | 58.99 | 121.46 | | | | | | These include receipts or payments made on behalf of the related party.<br>e.g. Employee transferred from India entity to onsite entity, advances given to employee will also get transferred to onsite entity and vice versa. |
| 73 | Birlasoft Limited | Birlasoft Inc. | Subsidiary Companies (Direct Holding) | Advance | | 0 | Not Applicable | | | (1.53) | 32.87 | (0.40) | | | | | | These include receipts or payments made on behalf of the related party.<br>e.g. Employee transferred from India entity to onsite entity, advances given to employee will also get transferred to onsite entity and vice versa. |
| 74 | Birlasoft Limited | Birlasoft Solutions ME FZE (including Australia branch) | Subsidiary Companies (Direct Holding) | Advance | | 0 | Not Applicable | | | - | (9.30) | (9.49) | | | | | | These include receipts or payments made on behalf of the related party.<br>e.g. Employee transferred from India entity to onsite entity, advances given to employee will also get transferred to onsite entity and vice versa. |
| 75 | Birlasoft Limited | Birlasoft Consulting Inc. | Subsidiary Companies (Indirect Holding) | Advance | | 0 | Not Applicable | | | 0.55 | (60.32) | (60.91) | | | | | | These include receipts or payments made on behalf of the related party.<br>e.g. Employee transferred from India entity to onsite entity, advances given to employee will also get transferred to onsite entity and vice versa. |
| 76 | Birlasoft Limited | Birlasoft Solutions Mexico, S.A. DE C.V. | Subsidiary Companies (Indirect Holding) | Advance | | 0 | Not Applicable | | | (0.06) | (6.58) | (6.56) | | | | | | These include receipts or payments made on behalf of the related party.<br>e.g. Employee transferred from India entity to onsite entity, advances given to employee will also get transferred to onsite entity and vice versa. |
| 77 | Birlasoft Limited | Birlasoft Solutions GmbH | Subsidiary Companies (Indirect Holding) | Advance | | 0 | Not Applicable | | | - | (11.09) | (11.20) | | | | | | These include receipts or payments made on behalf of the related party.<br>e.g. Employee transferred from India entity to onsite entity, advances given to employee will also get transferred to onsite entity and vice versa. |
| 78 | Birlasoft Limited | Birlasoft Inc. | Subsidiary Companies (Direct Holding) | Dividend received | | 0 | Not Applicable | | | 655.28 | - | - | | | | | | |
| 79 | Birlasoft Limited | Birlasoft Solutions Inc. | Subsidiary Companies (Direct Holding) | Investment | | 0 | Not Applicable | | | - | 2,879.17 | 2,879.17 | | | | | | |
| 80 | Birlasoft Limited | Birlasoft Solutions France | Subsidiary Companies (Direct Holding) | Investment | | 0 | Not Applicable | | | - | 215.97 | 215.97 | | | | | | |
| 81 | Birlasoft Limited | Birlasoft Computer Corporation | Subsidiary Companies (Direct Holding) | Investment | | 0 | Not Applicable | | | - | 469.36 | 469.36 | | | | | | |
| 82 | Birlasoft Limited | Birlasoft Solutions ME FZE (including Australia branch) | Subsidiary Companies (Direct Holding) | Investment | | 0 | Not Applicable | | | - | 25.41 | 25.41 | | | | | | |
| 83 | Birlasoft Limited | Birlasoft Solutions Limited (Including Spain & Slovakia | Subsidiary Companies (Direct Holding) | Investment | | 0 | Not Applicable | | | - | 47.49 | 47.49 | | | | | | |
| 84 | Birlasoft Limited | Birlasoft Inc. | Subsidiary Companies (Direct Holding) | Investment | | 0 | Not Applicable | | | - | 25.90 | 25.90 | | | | | | |
| 85 | Birlasoft Limited | Birlasoft Solutions Ltda. | Subsidiary Companies (Indirect Holding) | Investment | | 0 | Not Applicable | | | - | 0.04 | 0.04 | | | | | | |
| 86 | Birlasoft Sdn. Bhd. | MSP HITECT (M) SDN. BHD | Subsidiary Related Party | Purchase of goods or services | | 0 | Not Applicable | | | 0.12 | - | - | | | | | | |
| 87 | Birlasoft Inc. | USILaw, Inc. | Subsidiary Related Party | Purchase of goods or services | | 0 | Not Applicable | | | 38.21 | 6.33 | 5.50 | | | | | | |
| 88 | Birlasoft Solutions Inc. | USILaw, Inc. | Subsidiary Related Party | Purchase of goods or services | | 0 | Not Applicable | | | 0.01 | 2.33 | 2.37 | | | | | | |
| 89 | Birlasoft Consulting Inc. | USILaw, Inc. | Subsidiary Related Party | Purchase of goods or services | | 0 | Not Applicable | | | - | 0.09 | 0.09 | | | | | | |
| 90 | Birlasoft (UK) Limited (Including Netherland Branch) | The East Indian Produce Co. Ltd. | Subsidiary Related Party | Purchase of goods or services | | 0 | Not Applicable | | | 2.28 | - | - | | | | | | |
| 91 | Birlasoft (UK) Limited (Including Netherland Branch) | Ashish Satija | Subsidiary Related Party | Remuneration | | 0 | Not Applicable | | | 5.69 | - | - | | | | | | Remuneration includes other employee benefits. |

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| 92 | Birlasoft Solutions ME FZE (includes Australia branch) | Elson Varghese Mattappadom | Subsidiary Related Party | Remuneration | | 10.22 | Approved | | | 4.37 | - | - | | | | | | 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, 2025 |
| | Birlasoft Solutions Inc. | Indu Nangia | Subsidiary Related Party | Remuneration | | 0 | Not Applicable | | | 13.27 | - | - | | | | | | Remuneration includes other employee benefits. |
| 94 | Birlasoft Inc. | Roopinder Singh | Subsidiary Related Party | Remuneration | | 0 | Not Applicable | | | 37.22 | - | - | | | | | | Remuneration includes other employee benefits. |
| 95 | Birlasoft Solutions Inc. | Angan Guha | Chief Executive Officer & | Remuneration | | 0 | Not Applicable | | | 54.13 | - | - | | | | | | Remuneration includes other employee benefits. |
| 96 | Birlasoft Inc. | Vikram Chandna | Subsidiary Related Party | Remuneration | | 0 | Not Applicable | | | 26.72 | - | - | | | | | | Remuneration includes other employee benefits. |
| 97 | Birlasoft Inc. | Jang Bahadur | Subsidiary Related Party | Remuneration | | 0 | Not Applicable | | | 3.10 | - | - | | | | | | Remuneration includes other employee benefits. |
| 98 | Birlasoft (UK) Limited (Including Netherland Branch) | Amita Birla | Director | Any other transaction | Director fees | 0 | Not Applicable | | | 8.10 | - | - | | | | | | |
| 99 | Birlasoft Inc. | 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 | | 0 | Not Applicable | | | 3.88 | - | - | | | | | | |
| 100 | Birlasoft Consulting Inc. | 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 | | 0 | Not Applicable | | | (0.12) | - | - | | | | | | |
| 101 | Birlasoft Solutions France | 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 | | 0 | Not Applicable | | | 0.08 | - | - | | | | | | |
| 102 | Birlasoft Technologies Canada Corporation | 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 | | 0 | Not Applicable | | | 0.03 | - | - | | | | | | |
| 103 | Birlasoft Solutions GmbH | 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 | | 0 | Not Applicable | | | (0.01) | - | - | | | | | | |
| 104 | Birlasoft Solutions Mexico, S.A. DE C.V. | 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 | | 0 | Not Applicable | | | (0.01) | (0.01) | - | | | | | | |
| 105 | Birlasoft Computer Corporation | 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 | | 0 | Not Applicable | | | 0.30 | - | - | | | | | | |
| 106 | Birlasoft Solutions Inc. | 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 | | 0 | Not Applicable | | | 2.31 | - | - | | | | | | |
| 107 | Birlasoft Solutions Inc. | Khaitan & Co. LLP | A firm in which a director is a partner | Purchase of goods or services | | 0 | Not Applicable | | | 0.01 | - | - | | | | | | |
| 108 | Birlasoft Sdn. Bhd. | Metrod (Malaysia) Sdn. Bhd. | Subsidiary Related Party | Sale of goods or services | | 34.50 | Approved | | | 8.89 | 6.94 | 4.74 | | | | | | 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, 2025 |
| 109 | Birlasoft Solutions Inc. | Birlasoft Consulting Inc. | Subsidiary Company | Investment | | 0 | Not Applicable | | | - | 3,192.40 | 3,256.31 | | | | | | |
| 110 | Birlasoft Solutions Inc. | Birlasoft Solutions Ltda. | Subsidiary Company | Investment | | 0 | Not Applicable | | | - | 123.17 | 125.64 | | | | | | |
| 111 | Birlasoft Solutions Inc. | Birlasoft Solutions Mexico, S.A. DE C.V. | Subsidiary Company | Investment | | 0 | Not Applicable | | | 170.94 | 7.72 | 178.81 | | | | | | |
| 112 | Birlasoft Inc. | Birlasoft (UK) Limited (Including Netherlands Branch) | Subsidiary Company | Investment | | 0 | Not Applicable | | | - | 23.36 | 23.83 | | | | | | |
| 113 | Birlasoft Solutions Limited (Including Spain & Slovakia branch) | Birlasoft Solutions GmbH | Subsidiary Company | Investment | | 0 | Not Applicable | | | - | 898.54 | 887.57 | | | | | | |
| 114 | Birlasoft Technologies Canada Corporation | Birlasoft Solutions Limited (Including Spain & Slovakia | Fellow Subsidiary Companies | Loan | | 0 | Not Applicable | | | (79.35) | 168.42 | 71.87 | Loan | 2.50% | 5 Years | Unsecured | Working capital requirements | |
| 115 | Birlasoft Technologies Canada Corporation | Birlasoft Solutions Limited (Including Spain & Slovakia | Fellow Subsidiary Companies | Any other transaction | Interest on loan | 0 | Not Applicable | | | 1.12 | 13.21 | 1.13 | Accrued Interest on loan | 2.50% | 5 Years | Unsecured | Working capital requirements | |
| 116 | Birlasoft Solutions France | Birlasoft Solutions GmbH | Fellow Subsidiary Companies | Loan | | 0 | Not Applicable | | | 138.73 | - | 138.73 | Loan | 4.30% | 4 Years | Unsecured | Working capital requirements | |
| 117 | Birlasoft Solutions France | Birlasoft Solutions GmbH | Fellow Subsidiary Companies | Any other transaction | Interest on loan | 0 | Not Applicable | | | 0.11 | - | 0.11 | Accrued Interest on loan | 4.30% | 4 Years | Unsecured | Working capital requirements | |
| 118 | Birlasoft Solutions France | Birlasoft (UK) Limited (Including Netherlands Branch) | Fellow Subsidiary Companies | Loan | | 0 | Not Applicable | | | 64.74 | - | 64.74 | Loan | 4.30% | 4 Years | Unsecured | Working capital requirements | |
| 119 | Birlasoft Solutions France | Birlasoft (UK) Limited (Including Netherlands Branch) | Fellow Subsidiary Companies | Any other transaction | Interest on loan | 0 | Not Applicable | | | 0.05 | - | 0.05 | Accrued Interest on loan | 4.30% | 4 Years | Unsecured | Working capital requirements | |
| 120 | Birlasoft Solutions Ltda. | Birlasoft Solutions France | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 12.56 | 5.98 | 1.83 | | | | | | |
| 121 | Birlasoft Solutions Ltda. | Birlasoft Solutions Limited (Including Spain & Slovakia branch) | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | (51.63) | 2.67 | 3.16 | | | | | | |
| 122 | Birlasoft Solutions Ltda. | Birlasoft Solutions Inc. | Holding Company | Sale of goods or services | | 0 | Not Applicable | | | 129.82 | 11.92 | 8.03 | | | | | | |
| 123 | Birlasoft Technologies Canada Corporation | Birlasoft Solutions France | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 1.56 | 0.83 | 0.13 | | | | | | |
| 124 | Birlasoft Technologies Canada Corporation | Birlasoft Solutions Mexico, S.A. DE C.V. | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 1.28 | 11.30 | 0.02 | | | | | | |
| 125 | Birlasoft Technologies Canada Corporation | Birlasoft (UK) Limited (Including Netherlands Branch) | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | (0.01) | 1.66 | 1.60 | | | | | | |
| 126 | Birlasoft Technologies Canada Corporation | Birlasoft Solutions Inc. | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 83.54 | 11.44 | 32.76 | | | | | | |
| 127 | Birlasoft Technologies Canada Corporation | Birlasoft Computer Corporation | Holding Company | Sale of goods or services | | 0 | Not Applicable | | | 1.26 | 2.56 | 0.06 | | | | | | |
| 128 | Birlasoft Technologies Canada Corporation | Birlasoft Inc. | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 147.88 | 4.23 | 30.20 | | | | | | |
| 129 | Birlasoft Solutions France | Birlasoft Solutions Limited (Including Spain & Slovakia branch) | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 0.02 | - | 0.02 | | | | | | |
| 130 | Birlasoft Solutions France | Birlasoft Solutions Inc. | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 0.13 | - | 0.13 | | | | | | |
| 131 | Birlasoft Solutions France | Birlasoft Computer Corporation | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 0.06 | - | 0.06 | | | | | | |
| 132 | Birlasoft Solutions France | Birlasoft Inc. | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 8.70 | 1.08 | 1.37 | | | | | | |
| 133 | Birlasoft Solutions GmbH | Birlasoft Technologies Canada Corporation | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | - | (0.11) | - | | | | | | |
| 134 | Birlasoft Solutions GmbH | Birlasoft Inc. | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 3.29 | 1.99 | 0.49 | | | | | | |
| 135 | Birlasoft Solutions ME FZE (includes Australia branch) | Birlasoft Technologies Canada Corporation | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 3.75 | 1.33 | 0.63 | | | | | | |
| 136 | Birlasoft Solutions ME FZE (includes Australia branch) | Birlasoft (UK) Limited (Including Netherlands Branch) | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | - | 0.06 | 0.06 | | | | | | |
| 137 | Birlasoft Solutions ME FZE (includes Australia branch) | Birlasoft Solutions Inc. | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 6.78 | 1.93 | 3.71 | | | | | | |
| 138 | Birlasoft Solutions ME FZE (includes Australia branch) | Birlasoft Inc. | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | - | (0.09) | (0.08) | | | | | | |
| 139 | Birlasoft Sdn. Bhd. | Birlasoft Solutions Inc. | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 6.00 | - | 6.08 | | | | | | |
| 140 | Birlasoft Solutions Mexico, S.A. DE C.V. | Birlasoft Solutions France | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 2.87 | - | 0.87 | | | | | | |
| 141 | Birlasoft Solutions Mexico, S.A. DE C.V. | Birlasoft Solutions Limited (Including Spain & Slovakia branch) | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 0.30 | 0.16 | - | | | | | | |
| 142 | Birlasoft Solutions Mexico, S.A. DE C.V. | Birlasoft (UK) Limited (Including Netherlands Branch) | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | - | 0.08 | 0.08 | | | | | | |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 143 | Birlasoft Solutions Mexico, S.A. DE C.V. | Birlasoft Solutions Inc. | Holding Company | Sale of goods or services | | 0 | Not Applicable | | | 53.52 | (26.35) | 3.40 | | | | | | |
| | Birlasoft Solutions Mexico, S.A. DE C.V. | Birlasoft Inc. | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 17.72 | (12.14) | (57.08) | | | | | | |
| 145 | Birlasoft Solutions Limited (Including Spain & Slovakia branch) | Birlasoft Solutions France | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 18.33 | 2.10 | 2.22 | | | | | | |
| 146 | Birlasoft Solutions Limited (Including Spain & Slovakia branch) | Birlasoft Solutions GmbH | Subsidiary Company | Sale of goods or services | | 0 | Not Applicable | | | - | (0.14) | - | | | | | | |
| 147 | Birlasoft Solutions Limited (Including Spain & Slovakia branch) | Birlasoft (UK) Limited (Including Netherlands Branch) | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 32.52 | 199.84 | 205.33 | | | | | | |
| 148 | Birlasoft Solutions Limited (Including Spain & Slovakia branch) | Birlasoft Solutions Inc. | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 59.08 | 7.75 | 25.71 | | | | | | |
| 149 | Birlasoft Solutions Limited (Including Spain & Slovakia branch) | Birlasoft Inc. | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 113.76 | 19.05 | 17.55 | | | | | | |
| 150 | Birlasoft (UK) Limited (Including Netherland Branch) | Birlasoft Technologies Canada Corporation | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | - | (0.03) | 0.11 | | | | | | |
| 151 | Birlasoft (UK) Limited (Including Netherland Branch) | Birlasoft Solutions France | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 0.01 | 16.22 | 12.18 | | | | | | |
| 152 | Birlasoft (UK) Limited (Including Netherland Branch) | Birlasoft Solutions GmbH | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | - | 18.23 | 9.15 | | | | | | |
| 153 | Birlasoft (UK) Limited (Including Netherland Branch) | Birlasoft Solutions ME FZE (including Australia branch) | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 2.17 | 0.30 | 0.35 | | | | | | |
| 154 | Birlasoft (UK) Limited (Including Netherland Branch) | Birlasoft Solutions Limited (Including Spain & Slovakia branch) | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 1.68 | 205.72 | 274.81 | | | | | | |
| 155 | Birlasoft (UK) Limited (Including Netherland Branch) | Birlasoft Solutions Inc. | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 32.98 | 1.94 | 31.56 | | | | | | |
| 156 | Birlasoft (UK) Limited (Including Netherland Branch) | Birlasoft Computer Corporation | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 2.39 | 0.29 | 0.68 | | | | | | |
| 157 | Birlasoft (UK) Limited (Including Netherland Branch) | Birlasoft Inc. | Holding Company | Sale of goods or services | | 0 | Not Applicable | | | 35.57 | 46.78 | 14.17 | | | | | | |
| 158 | Birlasoft (UK) Limited (Including Netherland Branch) | Birlasoft Consulting Inc. | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | - | - | 0.25 | | | | | | |
| 159 | Birlasoft (UK) Limited (Including Netherland Branch) | Birlasoft Solutions Mexico, S.A. DE C.V. | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | - | - | 0.02 | | | | | | |
| 160 | Birlasoft Solutions Inc. | Birlasoft Technologies Canada Corporation | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 14.39 | (0.05) | 1.29 | | | | | | |
| 161 | Birlasoft Solutions Inc. | Birlasoft Solutions France | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 3.66 | 2.56 | 1.14 | | | | | | |
| 162 | Birlasoft Solutions Inc. | Birlasoft Solutions GmbH | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 8.75 | 52.34 | 1.00 | | | | | | |
| 163 | Birlasoft Solutions Inc. | Birlasoft Solutions Mexico, S.A. DE C.V. | Subsidiary Company | Sale of goods or services | | 0 | Not Applicable | | | - | 15.48 | - | | | | | | |
| 164 | Birlasoft Solutions Inc. | Birlasoft (UK) Limited (Including Netherlands Branch) | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 41.97 | 152.78 | 197.65 | | | | | | |
| 165 | Birlasoft Solutions Inc. | Birlasoft Solutions Limited (Including Spain & Slovakia branch) | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 28.64 | 381.13 | 417.26 | | | | | | |
| 166 | Birlasoft Solutions Inc. | Birlasoft Consulting Inc. | Subsidiary Company | Sale of goods or services | | 0 | Not Applicable | | | 138.66 | 19.20 | 23.13 | | | | | | |
| 167 | Birlasoft Solutions Inc. | Birlasoft Computer Corporation | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 113.80 | 27.78 | 14.33 | | | | | | |
| 168 | Birlasoft Solutions Inc. | Birlasoft Inc. | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 1,021.93 | 185.10 | 154.83 | | | | | | |
| 169 | Birlasoft Consulting Inc. | Birlasoft Solutions Mexico, S.A. DE C.V. | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | - | 0.34 | - | | | | | | |
| 170 | Birlasoft Consulting Inc. | Birlasoft Technologies Canada Corporation | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | - | (3.62) | (3.70) | | | | | | |
| 171 | Birlasoft Consulting Inc. | Birlasoft Solutions Inc. | Holding Company | Sale of goods or services | | 0 | Not Applicable | | | 54.27 | 6.05 | 11.35 | | | | | | |
| 172 | Birlasoft Consulting Inc. | Birlasoft Computer Corporation | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 6.78 | 2.66 | 1.35 | | | | | | |
| 173 | Birlasoft Consulting Inc. | Birlasoft Inc. | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 51.20 | 6.85 | 6.50 | | | | | | |
| 174 | Birlasoft Computer Corporation | Birlasoft Technologies Canada Corporation | Subsidiary Company | Sale of goods or services | | 0 | Not Applicable | | | - | 0.03 | 0.03 | | | | | | |
| 175 | Birlasoft Computer Corporation | Birlasoft Solutions Mexico, S.A. DE C.V. | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | - | 9.84 | - | | | | | | |
| 176 | Birlasoft Computer Corporation | Birlasoft Solutions Limited (Including Spain & Slovakia branch) | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 5.85 | 104.37 | 112.27 | | | | | | |
| 177 | Birlasoft Computer Corporation | Birlasoft (UK) Limited (Including Netherlands Branch) | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 0.06 | 0.21 | 0.27 | | | | | | |
| 178 | Birlasoft Computer Corporation | Birlasoft Solutions Inc. | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 294.46 | 44.28 | 34.76 | | | | | | |
| 179 | Birlasoft Computer Corporation | Birlasoft Consulting Inc. | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | - | 0.01 | - | | | | | | |
| 180 | Birlasoft Computer Corporation | Birlasoft Inc. | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 49.41 | 7.78 | 8.48 | | | | | | |
| 181 | Birlasoft Inc. | Birlasoft Technologies Canada Corporation | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 0.03 | (8.16) | (8.30) | | | | | | |
| 182 | Birlasoft Inc. | Birlasoft Solutions France | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 3.93 | - | 2.47 | | | | | | |
| 183 | Birlasoft Inc. | Birlasoft Solutions GmbH | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 0.03 | - | 0.03 | | | | | | |
| 184 | Birlasoft Inc. | Birlasoft Solutions Mexico, S.A. DE C.V. | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | - | 1.59 | - | | | | | | |
| 185 | Birlasoft Inc. | Birlasoft Solutions Limited (Including Spain & Slovakia branch) | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 3.96 | 156.08 | 163.14 | | | | | | |
| 186 | Birlasoft Inc. | Birlasoft (UK) Limited (Including Netherlands Branch) | Subsidiary Company | Sale of goods or services | | 0 | Not Applicable | | | 11.77 | 37.33 | 49.93 | | | | | | |
| 187 | Birlasoft Inc. | Birlasoft Solutions Inc. | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 659.73 | 102.01 | 89.47 | | | | | | |
| 188 | Birlasoft Inc. | Birlasoft Consulting Inc. | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 3.57 | 3.75 | 3.34 | | | | | | |
| 189 | Birlasoft Inc. | Birlasoft Computer Corporation | Fellow Subsidiary Companies | Sale of goods or services | | 0 | Not Applicable | | | 36.26 | 10.24 | 1.82 | | | | | | |
| 190 | Birlasoft Technologies Canada Corporation | Birlasoft Solutions Inc. | Fellow Subsidiary Companies | Any other transaction | Reimbursement of expenses | 0 | Not Applicable | | | - | (1.87) | - | | | | | | 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.<br>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. |
| 191 | Birlasoft (UK) Limited (Including Netherland Branch) | Birlasoft Technologies Canada Corporation | Fellow Subsidiary Companies | Any other transaction | Reimbursement of expenses | 0 | Not Applicable | | | (0.14) | - | - | | | | | | 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.<br>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. |
| 192 | Birlasoft (UK) Limited (Including Netherland Branch) | Birlasoft Solutions France | Fellow Subsidiary Companies | Any other transaction | Reimbursement of expenses | 0 | Not Applicable | | | (29.31) | - | - | | | | | | 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.<br>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. |

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| 193 | Birlasoft (UK) Limited (Including Netherland Branch) | Birlasoft Solutions GmbH | Fellow Subsidiary Companies | Any other transaction | Reimbursement of expenses | 0 | Not Applicable | | | (14.22) | - | - | | | | | | 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.<br>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. |
| 194 | Birlasoft (UK) Limited (Including Netherland Branch) | Birlasoft Solutions Mexico, S.A. DE C.V. | Fellow Subsidiary Companies | Any other transaction | Reimbursement of expenses | 0 | Not Applicable | | | (0.02) | - | - | | | | | | 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.<br>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. |
| 195 | Birlasoft (UK) Limited (Including Netherland Branch) | Birlasoft Solutions Limited (Including Spain & Slovakia branch) | Fellow Subsidiary Companies | Any other transaction | Reimbursement of expenses | 0 | Not Applicable | | | (46.82) | - | - | | | | | | 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.<br>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. |
| 196 | Birlasoft (UK) Limited (Including Netherland Branch) | Birlasoft Solutions Inc. | Fellow Subsidiary Companies | Any other transaction | Reimbursement of expenses | 0 | Not Applicable | | | (30.49) | - | - | | | | | | 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.<br>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. |
| 197 | Birlasoft (UK) Limited (Including Netherland Branch) | Birlasoft Consulting Inc. | Fellow Subsidiary Companies | Any other transaction | Reimbursement of expenses | 0 | Not Applicable | | | (0.24) | - | - | | | | | | 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.<br>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. |
| 198 | Birlasoft (UK) Limited (Including Netherland Branch) | Birlasoft Computer Corporation | Fellow Subsidiary Companies | Any other transaction | Reimbursement of expenses | 0 | Not Applicable | | | (0.33) | - | - | | | | | | 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.<br>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. |
| 199 | Birlasoft (UK) Limited (Including Netherland Branch) | Birlasoft Inc. | Holding Company | Any other transaction | Reimbursement of expenses | 0 | Not Applicable | | | (6.76) | - | - | | | | | | 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.<br>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. |
| 200 | Birlasoft Solutions Inc. | Birlasoft Technologies Canada Corporation | Fellow Subsidiary Companies | Any other transaction | Reimbursement of expenses | 0 | Not Applicable | | | (0.38) | - | - | | | | | | 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.<br>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. |
| 201 | Birlasoft Solutions Inc. | Birlasoft Solutions Mexico, S.A. DE C.V. | Subsidiary Company | Any other transaction | Reimbursement of expenses | 0 | Not Applicable | | | (0.06) | (0.17) | 0.02 | | | | | | 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.<br>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. |
| 202 | Birlasoft Computer Corporation | Birlasoft Solutions Inc. | Fellow Subsidiary Companies | Any other transaction | Reimbursement of expenses | 0 | Not Applicable | | | (1.11) | (30.26) | - | | | | | | 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.<br>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. |
| 203 | Birlasoft Inc. | Birlasoft Solutions Inc. | Fellow Subsidiary Companies | Any other transaction | Reimbursement of expenses | 0 | Not Applicable | | | (30.96) | - | - | | | | | | 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.<br>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. |
| 204 | Birlasoft Inc. | Birlasoft Consulting Inc. | Fellow Subsidiary Companies | Any other transaction | Reimbursement of expenses | 0 | Not Applicable | | | (7.37) | - | - | | | | | | 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.<br>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. |
| 205 | Birlasoft Inc. | Birlasoft Computer Corporation | Fellow Subsidiary Companies | Any other transaction | Reimbursement of expenses | 0 | Not Applicable | | | (9.48) | (22.42) | 6.48 | | | | | | 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.<br>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. |
| 206 | Birlasoft Solutions Mexico, S.A. DE C.V. | Birlasoft Solutions Inc. | Holding Company | Advance | | 0 | Not Applicable | | | 0.61 | - | - | | | | | | These include receipts or payments made on behalf of the related party.<br>e.g. Employee transferred from India entity to onsite entity, advances given to employee will also get transferred to onsite entity and vice versa. |
| 207 | Birlasoft Solutions Mexico, S.A. DE C.V. | Birlasoft Inc. | Fellow Subsidiary Companies | Advance | | 0 | Not Applicable | | | - | - | 0.01 | | | | | | These include receipts or payments made on behalf of the related party.<br>e.g. Employee transferred from India entity to onsite entity, advances given to employee will also get transferred to onsite entity and vice versa. |
| 208 | Birlasoft Solutions Limited (Including Spain & Slovakia branch) | Birlasoft (UK) Limited (Including Netherlands Branch) | Fellow Subsidiary Companies | Advance | | 0 | Not Applicable | | | 3.21 | 1.01 | 3.42 | | | | | | These include receipts or payments made on behalf of the related party.<br>e.g. Employee transferred from India entity to onsite entity, advances given to employee will also get transferred to onsite entity and vice versa. |
| 209 | Birlasoft Solutions Limited (Including Spain & Slovakia branch) | Birlasoft Inc. | Fellow Subsidiary Companies | Advance | | 0 | Not Applicable | | | 1.09 | - | - | | | | | | These include receipts or payments made on behalf of the related party.<br>e.g. Employee transferred from India entity to onsite entity, advances given to employee will also get transferred to onsite entity and vice versa. |
| 210 | Birlasoft Solutions Inc. | Birlasoft Solutions Limited (Including Spain & Slovakia branch) | Fellow Subsidiary Companies | Advance | | 0 | Not Applicable | | | - | 0.32 | 0.32 | | | | | | These include receipts or payments made on behalf of the related party.<br>e.g. Employee transferred from India entity to onsite entity, advances given to employee will also get transferred to onsite entity and vice versa. |
| 211 | Birlasoft Solutions Inc. | Birlasoft Consulting Inc. | Subsidiary Company | Advance | | 0 | Not Applicable | | | 47.55 | 83.35 | 90.68 | | | | | | These include receipts or payments made on behalf of the related party.<br>e.g. Employee transferred from India entity to onsite entity, advances given to employee will also get transferred to onsite entity and vice versa. |
| 212 | Birlasoft Consulting Inc. | Birlasoft Computer Corporation | Fellow Subsidiary Companies | Advance | | 0 | Not Applicable | | | - | 16.78 | - | | | | | | These include receipts or payments made on behalf of the related party.<br>e.g. Employee transferred from India entity to onsite entity, advances given to employee will also get transferred to onsite entity and vice versa. |
| 213 | Birlasoft Computer Corporation | Birlasoft Solutions Inc. | Fellow Subsidiary Companies | Advance | | 0 | Not Applicable | | | 4.92 | - | 2.57 | | | | | | These include receipts or payments made on behalf of the related party.<br>e.g. Employee transferred from India entity to onsite entity, advances given to employee will also get transferred to onsite entity and vice versa. |
| 214 | Birlasoft Computer Corporation | Birlasoft Inc. | Fellow Subsidiary Companies | Advance | | 0 | Not Applicable | | | 1.75 | - | - | | | | | | These include receipts or payments made on behalf of the related party.<br>e.g. Employee transferred from India entity to onsite entity, advances given to employee will also get transferred to onsite entity and vice versa. |
| 215 | Birlasoft Inc. | Birlasoft Technologies Canada Corporation | Fellow Subsidiary Companies | Advance | | 0 | Not Applicable | | | 330.54 | 144.40 | 27.37 | | | | | | These include receipts or payments made on behalf of the related party.<br>e.g. Employee transferred from India entity to onsite entity, advances given to employee will also get transferred to onsite entity and vice versa. |
| 216 | Birlasoft Inc. | Birlasoft Solutions Inc. | Fellow Subsidiary Companies | Advance | | 0 | Not Applicable | | | 162.49 | 297.75 | 150.57 | | | | | | These include receipts or payments made on behalf of the related party.<br>e.g. Employee transferred from India entity to onsite entity, advances given to employee will also get transferred to onsite entity and vice versa. |
| 217 | Birlasoft Inc. | Birlasoft Consulting Inc. | Fellow Subsidiary Companies | Advance | | 0 | Not Applicable | | | 13.19 | 19.19 | 12.83 | | | | | | These include receipts or payments made on behalf of the related party.<br>e.g. Employee transferred from India entity to onsite entity, advances given to employee will also get transferred to onsite entity and vice versa. |
| 218 | Birlasoft Limited | National Engineering Industries Limited | Investing Company | Dividend paid | | 0 | Not Applicable | | | 269.34 | - | - | | | | | | |
| 219 | Birlasoft Limited | Central India Industries Limited | Promoter | Dividend paid | | 0 | Not Applicable | | | 12.92 | - | - | | | | | | |
| 220 | Birlasoft Limited | Sneha Padve | Company Secretary | Dividend paid | | 0 | Not Applicable | | | 0.09 | - | - | | | | | | |
| 221 | Birlasoft Limited | Angan Guha | Chief Executive Officer & Managing Director | Dividend paid | | 0 | Not Applicable | | | 0.43 | - | - | | | | | | |

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

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. 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, 2025