

Notes :

1. The figures are 0.00 due to rounding off in millions.
2. Remuneration includes other employee benefits.
3. Reimbursement of Revenue -
This includes cases of expenses (travel and incidental) incurred by Indian entity for the onsite project, which are billed to end customer. Indian 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. This includes services availed from onsite entity by foreign branch of Indian entity.
e.g. UK based employee has travelled to Swiss entity and incurred expenses. These expenses will be billed by UK entity on Swiss entity. As 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 to onsite entity, advances given to employee will also get transferred to onsite entity and also vice versa."
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. Enablepath, LLC (a step-down subsidiary of the Company) merged into its holding company Birlasoft Inc. (wholly-owned subsidiary of the Company), effective 01 April 2023
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 September 30, 2023.