

January 27, 2022

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: - Outcome of the Board Meeting held on January 27, 2022

Time of commencement of the Board Meeting: 15:30 hours IST
Time of conclusion of the Board Meeting : 17:30 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 the Unaudited Standalone and Consolidated Financial Results of the Company, for the quarter and nine months ended December 31, 2021.

The unaudited Standalone and Consolidated Financial Results for the quarter and nine months ended December 31, 2021, along with the Limited Review Reports thereon and the investor update are being sent separately.

Kindly take the same on your records.

Thanking you.

Yours faithfully,

For **Birlasoft Limited**





Sneha Padve
Company Secretary & Compliance Officer

Birlasoft Limited

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

Tel: +91 20 6652 5000 | Fax +91 20 6652 5001 | contactus@birlasoft.com | www.birlasoft.com

CIN: L72200PN1990PLC059594

B S R & Co. LLP

Chartered Accountants

8th floor, Business Plaza,
Westin Hotel Campus,
36/3-B, Koregaon Park Annex,
Mundhwa Road, Ghorpadi,
Pune - 411001, India

Telephone: +91 20 6747 7300
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Limited Review Report on unaudited consolidated financial results of Birlasoft Limited for the quarter ended 31 December 2021 and year-to-date results for the period from 01 April 2021 to 31 December 2021 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

Board of Directors of Birlasoft Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of **Birlasoft Limited** (“the Parent”) and its subsidiaries (the Parent and its subsidiaries together referred to as “the Group”), for the quarter ended and year to date results for the period from 1 April 2021 to 31 December 2021 (“the Statement”), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (‘Listing Regulations’).
2. This Statement, which is the responsibility of the Parent’s management and approved by the Parent’s Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “*Interim Financial Reporting*” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 “*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*” issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Principal Office:

B S R & Co. LLP

Limited Review Report on unaudited consolidated financial results of Birlasoft Limited for the quarter ended 31 December 2021 and year-to-date results for the period from 01 April 2021 to 31 December 2021 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (continued) – 31 December 2021

4. The Statement includes the results of the following entities:

a. Birlasoft Limited (**Parent**)

Subsidiaries

- b. Birlasoft Inc.
- c. Birlasoft GmbH
- d. Birlasoft (UK) Limited
- e. Enable Path LLC
- f. Birlasoft Sdn Bhd
- g. Birlasoft Solutions Limited
- h. Birlasoft Solutions France
- i. Birlasoft Solutions Inc.
- j. Birlasoft Computer Corporation, USA
- k. Birlasoft Solutions ME FZE
- l. Birlasoft Technologies Canada Corporation
- m. Birlasoft Consulting Inc., USA
- n. Birlasoft Solutions LTDA
- o. Birlasoft Solutions Mexico, S.A. DE C.V.
- p. Birlasoft Solutions GmbH

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The Statement includes the interim financial information of one subsidiary (Birlasoft Solutions LTDA) which have not been reviewed, whose interim financial information reflect total revenue of INR 97 million and Rs 295 million, total net profit and total comprehensive income of INR 13 million and Rs 42 million for the quarter ended 31 December 2021 and for the period from 1 April 2021 to 31 December 2021, respectively, as considered in the Statement. According to the information and explanations given to us by the management, these interim financial information are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

For B S R & Co. LLP
Chartered Accountants
Firm Registration No.101248W/W-100022

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S SWAPNIL DAKSHINDAS
SATISH SWAPNIL SATISH
Date: 2022.01.27
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Swapnil Dakshindas

Partner

Date: 27 January 2022

Place: Pune

Membership Number: 113896

UDIN: 22113896AAAAAI4924

Birlasoft Limited						
Registered Office: 35 & 36, Rajiv Gandhi Infotech Park, Phase I, MIDC, Hinjawadi, Pune - 411057						
Phone : +91 20 6652 5000 Fax : +91 20 6652 5001 contactus@birlasoft.com www.birlasoft.com CIN : L72200PN1990PLC059594						
PART I						
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021						
<i>₹ in million (except per share data)</i>						
Particulars	Quarter ended			Nine months ended		Year ended
	December 31, 2021 (Unaudited)	September 30, 2021 (Unaudited)	December 31, 2020 (Unaudited)	December 31, 2021 (Unaudited)	December 31, 2020 (Unaudited)	March 31, 2021 (Audited)
Revenue from operations	10,719.06	10,116.87	8,807.77	30,289.08	26,528.63	35,557.20
Other income (net) (Refer note 5)	127.56	93.56	155.85	435.80	138.91	189.81
Total income	10,846.62	10,210.43	8,963.62	30,724.88	26,667.54	35,747.01
Expenses						
Employee benefits expense	6,067.39	5,764.39	5,254.27	17,391.91	15,830.21	21,158.06
Finance costs	31.35	34.37	31.58	94.16	101.57	130.44
Depreciation and amortisation expense	187.54	193.50	202.36	565.39	625.82	803.71
Other expenses	3,024.10	2,834.78	2,109.12	8,241.39	6,929.97	9,106.81
Total expenses	9,310.38	8,827.04	7,597.33	26,292.85	23,487.57	31,199.02
Profit before exceptional items and tax	1,536.24	1,383.39	1,366.29	4,432.03	3,179.97	4,547.99
Exceptional item (Refer note 6)	-	(1.38)	-	(1.38)	-	-
Profit before tax	1,536.24	1,382.01	1,366.29	4,430.65	3,179.97	4,547.99
Tax expense						
Current tax	392.81	337.95	232.38	1,102.14	900.65	1,172.95
Deferred tax charge/ (credit)	3.76	12.75	170.02	21.11	60.76	166.73
Total tax expense	396.57	350.70	402.40	1,123.25	961.41	1,339.68
Profit for the period	1,139.67	1,031.31	963.89	3,307.40	2,218.56	3,208.31
Other comprehensive income/(losses)						
Items that will not be reclassified to profit or loss						
Remeasurements of defined benefit plans	(10.83)	(27.08)	1.98	(37.55)	16.35	1.20
Income tax on item that will not be reclassified to profit or loss	6.47	3.98	0.91	10.45	(4.12)	(0.31)
Items that will be reclassified to profit or loss						
(i) Exchange differences in translating the financial statements of foreign operations	(12.09)	(58.90)	(34.70)	145.73	(157.18)	(212.78)
(ii) Effective portion of gains/(losses) on hedging instruments in cash flow hedges	21.24	72.93	69.38	(37.36)	408.75	464.58
Income tax on item (ii) above that will be reclassified to profit or loss	(1.37)	(22.34)	(13.06)	9.40	(131.65)	(145.70)
Total other comprehensive income/(losses)	3.42	(31.41)	24.51	90.67	132.15	106.99
Total comprehensive income for the period	1,143.09	999.90	988.40	3,398.07	2,350.71	3,315.30
Profit attributable to						
Owners of the company	1,139.67	1,031.31	963.89	3,307.40	2,218.56	3,208.31
Profit for the period	1,139.67	1,031.31	963.89	3,307.40	2,218.56	3,208.31
Other comprehensive income attributable to						
Owners of the Company	3.42	(31.41)	24.51	90.67	132.15	106.99
Other comprehensive income for the period	3.42	(31.41)	24.51	90.67	132.15	106.99
Total comprehensive income attributable to						
Owners of the Company	1,143.09	999.90	988.40	3,398.07	2,350.71	3,315.30
Total comprehensive income for the period	1,143.09	999.90	988.40	3,398.07	2,350.71	3,315.30
Paid up equity capital [Face value ₹ 2/- per share]	556.85	555.30	554.23	556.85	554.23	554.57
Other equity						21,244.72
Earnings per equity share (face value ₹ 2 per share) (not annualized)						
Basic	4.07	3.71	3.47	11.87	8.00	11.53
Diluted	4.02	3.63	3.40	11.72	7.82	11.29

Birlasoft Limited

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PART I

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021

Notes:

- The above unaudited 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 January 27, 2022. These unaudited consolidated financial statements are prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- The Statutory Auditors of the Company have conducted a limited review of the above consolidated financial results of the Company for the quarter and nine months ended December 31, 2021. An unmodified review report has been issued by them thereon.
- Standalone information:

Sr No	Particulars	Quarter ended			Nine months ended		Year ended
		December 31, 2021	September 30, 2021	December 31, 2020	December 31, 2021	December 31, 2020	March 31, 2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
a	Revenue	5,289.53	5,098.59	4,095.09	14,920.41	11,954.60	16,405.31
b	Profit before tax	942.82	1,109.59	740.44	2,928.25	2,042.21	2,872.24
c	Net profit for the period	696.02	820.22	499.25	2,179.69	1,355.43	1,935.59
d	Other comprehensive income/(losses)	15.51	27.49	59.21	(55.05)	289.34	319.77
e	Total comprehensive income	711.53	847.71	558.46	2,124.64	1,644.77	2,255.36

- The results for the quarter and nine months ended December 31, 2021, are available on the Company's website at www.birlasoft.com and also on the website of the BSE Limited at www.bseindia.com and National Stock Exchange of India Limited at www.nseindia.com, where the shares of the Company are listed.

- Details included in Other income (net) are as below:

Particulars	Quarter ended			Nine months ended		Year ended
	December 31, 2021	September 30, 2021	December 31, 2020	December 31, 2021	December 31, 2020	March 31, 2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Exchange gain/(loss)	35.63	1.99	56.89	151.37	(87.45)	(110.27)
Fair value gain/(loss) on financial assets (investments) at fair value through profit or loss	(0.35)	(1.47)	0.09	(1.60)	0.68	3.19

- During the period, Birlasoft GmbH, a wholly owned step-down subsidiary of the Company has been liquidated and the resulting net loss of ₹ 1.38 million has been recognised in the statement of profit and loss and disclosed under exceptional items.
- In view of pandemic relating to COVID -19, the Group has considered internal and external information in assessing the recoverability of receivables, unbilled receivables, goodwill, intangible assets and other financial assets. However, the actual impact of COVID-19 on the Group's financial statements may differ from that estimated and the Group will continue to closely monitor any material changes to future economic conditions.
- 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**



Dharmander Kapoor
CEO & Managing Director
DIN: 08443715

Place : Noida

Date: January 27, 2022

Birlasoft Limited

Registered Office: 35 & 36, Rajiv Gandhi Infotech Park, Phase I, MIDC, Hinjawadi, Pune - 411057
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PART II

SEGMENT WISE REVENUE AND RESULTS

₹ in million

Sr No	Particulars	Quarter ended			Nine months ended		Year ended
		December 31, 2021 (Unaudited)	September 30, 2021 (Unaudited)	December 31, 2020 (Unaudited)	December 31, 2021 (Unaudited)	December 31, 2020 (Unaudited)	March 31, 2021 (Audited)
1	Revenue by Industry Practice						
	Banking, Financial Services and Insurance	1,888.72	1,829.55	1,642.58	5,368.65	4,775.61	6,429.89
	Manufacturing	4,837.02	4,397.50	3,694.42	13,416.30	10,852.69	14,674.91
	Energy and Utilities	1,576.81	1,449.15	1,300.93	4,439.11	4,037.29	5,375.36
	Life Sciences	2,416.51	2,440.67	2,169.84	7,065.02	6,863.04	9,077.04
	Revenue from operations	10,719.06	10,116.87	8,807.77	30,289.08	26,528.63	35,557.20
2	Segment Results						
	Banking, Financial Services and Insurance	533.34	491.08	500.89	1,437.29	1,343.93	1,815.59
	Manufacturing	1,249.24	1,169.47	1,157.70	3,701.26	3,299.34	4,488.31
	Energy and Utilities	581.14	551.22	529.77	1,672.14	1,573.28	2,145.89
	Life Sciences	278.66	268.70	392.81	792.70	1,153.08	1,536.46
	Total	2,642.38	2,480.47	2,581.17	7,603.39	7,369.63	9,986.25
	Less:						
	- Finance costs	31.35	34.37	31.58	94.16	101.57	130.44
	- Other unallocable expenditure (net of unallocable income)	1,074.79	1,062.71	1,183.30	3,077.20	4,088.09	5,307.82
	Profit before tax	1,536.24	1,383.39	1,366.29	4,432.03	3,179.97	4,547.99

Notes :

- 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.
- 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



Dharmander Kapoor
CEO & Managing Director
DIN: 08443715

Place : Noida
Date: January 27, 2022

B S R & Co. LLP

Chartered Accountants

8th floor, Business Plaza,
Westin Hotel Campus,
36/3-B, Koregaon Park Annex,
Mundhwa Road, Ghorpadi,
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Limited Review Report on unaudited standalone financial results of Birlasoft Limited for the quarter ended 31 December 2021 and year-to-date results for the period from 01 April 2021 to 31 December 2021 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

Board of Directors of Birlasoft Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of **Birlasoft Limited** (“the Company”) for the quarter ended and year to date results for the period from 1 April 2021 to 31 December 2021 (“the Statement”).
2. This Statement, which is the responsibility of the Company’s management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “*Interim Financial Reporting*” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 “*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*” issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **B S R & Co. LLP**

Chartered Accountants

Firm Registration No.101248W/W-100022

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SATISH Date: 2022.01.27
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Swapnil Dakshindas

Partner

Date: 27 January 2022

Place: Pune

Membership Number: 113896

UDIN: 22113896AAAAAH4602

Birlasoft Limited

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PART I

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021

Particulars	₹ in million (except per share data)					
	Quarter ended			Nine Months ended		Year Ended
	December 31, 2021 (Unaudited)	September 30, 2021 (Unaudited)	December 31, 2020 (Unaudited)	December 31, 2021 (Unaudited)	December 31, 2020 (Unaudited)	March 31, 2021 (Audited)
Revenue from operations	5,289.53	5,098.59	4,095.09	14,920.41	11,954.60	16,405.31
Other income (net) (Refer note 5)	152.69	125.65	103.48	510.76	77.44	119.50
Total Income	5,442.22	5,224.24	4,198.57	15,431.17	12,032.04	16,524.81
Expenses						
Employee benefits expense	3,570.72	3,299.66	2,668.83	9,985.35	7,663.30	10,549.26
Finance costs	27.36	23.58	24.87	75.29	78.47	102.38
Depreciation and amortisation expense	168.57	174.69	177.19	509.03	541.21	699.43
Other expenses	732.75	616.72	587.24	1,933.25	1,706.85	2,301.50
Total expenses	4,499.40	4,114.65	3,458.13	12,502.92	9,989.83	13,652.57
Profit before tax	942.82	1,109.59	740.44	2,928.25	2,042.21	2,872.24
Tax expense						
Current tax	220.90	274.47	77.10	707.37	550.43	761.87
Deferred tax charge/ (credit)	25.90	14.90	164.09	41.19	136.35	174.78
Total tax expense	246.80	289.37	241.19	748.56	686.78	936.65
Profit for the period	696.02	820.22	499.25	2,179.69	1,355.43	1,935.59
Other comprehensive income/(losses)						
Items that will not be reclassified to profit or loss						
Remeasurements of defined benefit plans	(10.83)	(27.08)	1.98	(37.54)	16.36	1.20
Income tax on items that will not be reclassified to profit or loss	6.47	3.98	0.91	10.45	(4.12)	(0.31)
Items that will be reclassified to profit or loss						
Effective portion of gains / (losses) on hedging instruments in cash flow hedges	21.24	72.93	69.38	(37.36)	408.75	464.58
Income tax on items that will be reclassified to profit or loss	(1.37)	(22.34)	(13.06)	9.40	(131.65)	(145.70)
Total other comprehensive income/(losses)	15.51	27.49	59.21	(55.05)	289.34	319.77
Total comprehensive income for the period	711.53	847.71	558.46	2,124.64	1,644.77	2,255.36
Paid up equity capital [Face value ₹ 2/- per share]	556.85	555.30	554.23	556.85	554.23	554.57
Other equity						13,376.28
Earnings per equity share (face value ₹ 2 per share) (Not annualized)						
Basic	2.49	2.95	1.80	7.83	4.89	6.96
Diluted	2.46	2.88	1.76	7.72	4.80	6.81
Notes:	<p>1 The above unaudited standalone financial results have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at its meeting held on January 27, 2022. These unaudited standalone financial statements 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.</p> <p>2 The Statutory Auditors of the Company have conducted a limited review of the above standalone financial results of the Company for the quarter and nine months ended December 31, 2021. An unmodified review report has been issued by them thereon.</p> <p>3 The results for the quarter and nine months ended December 31, 2021, are available on the Company's website at www.birlasoft.com and also on the website of the BSE Limited at www.bseindia.com and National Stock Exchange of India Limited at www.nseindia.com, where the shares of the Company are listed.</p>					

Birlasoft Limited

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PART I**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021**

4 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.

5 Details included in Other income (net) are as below:

(₹ in million)

Particulars	Quarter ended			Nine Months ended		Year Ended
	December 31, 2021 (Unaudited)	September 30, 2021 (Unaudited)	December 31, 2020 (Unaudited)	December 31, 2021 (Unaudited)	December 31, 2020 (Unaudited)	March 31, 2021 (Audited)
Exchange gain/(loss)	70.32	22.36	27.20	237.95	(105.74)	(132.94)
Fair value gain/(loss) on financial assets (investments) at fair value through profit or loss	-	(0.22)	0.09	-	0.68	3.19

6 In view of pandemic relating to COVID -19, the Company has considered internal and external information assessing the recoverability of receivables, unbilled receivables, intangible assets and other financial assets. However, the actual impact of COVID-19 on the Company's financial statements may differ from that estimated and the Company will continue to closely monitor any material changes to future economic conditions.

7 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



Dharmander Kapoor
CEO & Managing Director
DIN: 08443715

Place : Noida
Date: January 27, 2022