

birlasoft

November 3, 2022

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

Scrip ID: BSOFT Scrip Code: 532400

Kind Attn: The Manager, Department of Corporate Services National Stock Exchange of India Ltd., Exchange Plaza, C/1, G Block, Bandra - Kurla Complex, Bandra (E), Mumbai - 400051.

Symbol: BSOFT Series: EQ

Kind Attn: The Manager, Listing Department

<u>Subject:</u> Submission of disclosure of Related Party Transactions for the half year ended September 30, 2022.

Dear Sir / Madam,

Pursuant to Regulation 23(9) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the disclosure of Related Party Transactions for the half year ended September 30, 2022.

Kindly take the same on your records.

Thanking you.

Yours faithfully,

For Birlasoft Limited



Sneha Padve Company Secretary & Compliance Officer

Encl.: - As mentioned above.

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

	Party Transactions											deposits, advan	ces or inves	stments ma	ransactions - applicable ade or given by the listed n was undertaken.	only in case th entity/subsidi	ne related par iary. These de	ty transaction relate etails need to be dis	es to loans, inter-corpo sclosed only once, duri	
òr. No	Details of the party (listed Details of the counterparty entity /subsidiary) entering into the transaction				Type of related party transaction	Details of other related party transaction	related party transaction as approved	Remarks on approval by audit committee	Value of transaction during the reporting	In case monies are due to either party as a result of the transaction		inter-corpor	to make or	give loans, s, advance:		Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN Relationship of the counterparty with the listed entity or its subsidiary	-		by the audit committee	(Note 6)	period	Opening balance	Closing balance	Nature of indebtedness (loan/issuance of debt/ any other etc.)	Details of other indebt edness	Cost Te	enure 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)	
	Birlasoft Limited		Orient Cement Limited	Public Company in which a director is a director and hold	Sale of goods or services		2.00	Approved	0.64	0.31	. 0.53								(
	Birlasoft Limited		Orient Electric Limited	along with his relatives, >2% of its paid-up share capital Public Company in which a director is a director and hold along with his relatives. >2% of its paid-up share capital	Sale of goods or services		12.00	Approved	4.17	2.27	4.17	7								
	Birlasoft Limited	-	CK Dide Compared for the United		Colored and a second second		10.00	Approved	3.73		0.93									
	Birlasoft Limited		CK Birla Corporate Services Limited CK Birla Corporate Services Limited	Other related party Other related party	Sale of goods or services Purchase of goods or services			Approved	30.64											
	Birlasoft Limited		Amita Birla	Director	Any other transaction	Commission and Sitting Fees	5.90	Approved	5.30		(-								
	Birlasoft Limited		Chandrakant Birla	Director	Any other transaction	Commission and Sitting Fees	2.80	Approved	2.20	0.20		-								
_	Birlasoft Limited	-	Ashok Kumar Barat	Director	Any other transaction	Commission and Sitting Fees		Approved	3.45			-				-	-			
	Birlasoft Limited Birlasoft Limited	-	Anant Talaulicar Alka Bharucha	Director Director	Any other transaction Any other transaction	Commission and Sitting Fees Commission and Sitting Fees		Approved	3.05				+			-				
	Birlasoft Limited	1	Nandita Gurjar	Director	Any other transaction	Commission and Sitting Fees	3.55	Approved Approved	2.45				+ +			1	1			
	Birlasoft Limited		Dharmander Kapoor	Chief Executive Officer & Managing Director	Remuneration		655.53	Approved	24.70	0.16	0.0	;								
	Birlasoft Limited		Chandrasekar Thyagarajan	Chief Financial Officer	Remuneration		116.17	Approved	14.95	(0.01		-								
	Birlasoft Limited	-	Sneha Padve	Company Secretary	Remuneration			Approved	6.02											
	Birlasoft Limited Birlasoft Limited	-	Siddhant Padve Sangram Kadam	Relative of KMP Director of Subsidiary Company	Remuneration Remuneration			Approved Approved	0.22			<u> </u>	+ +	_		-				
	Birlasoft Limited	-	Sangram Kadam Shreeranganath Kulkarni	Director of Subsidiary Company Director of Subsidiary Company	Remuneration	-		Approved	19.65		(0.06)								
	Birlasoft Limited		Dharmander Kapoor	Chief Executive Officer & Managing Director	Any other transaction	Buyback of Shares	Not Applicable	-	17.65			-								
	Birlasoft Limited		Sneha Padve	Company Secretary	Any other transaction	Buyback of Shares	Not Applicable	-	0.95			-								
)	Birlasoft Limited Birlasoft Limited	-	Dharmander Kapoor	Chief Executive Officer & Managing Director	Dividend paid		Not Applicable		2.27							-				
	Birlasoft Limited	-	Sneha Padve Nandita Gurjar	Company Secretary Director	Dividend paid Dividend paid		Not Applicable Not Applicable		0.00											
	Birlasoft Limited		National Engineering Industries Limited	Investing Company	Dividend paid		Not Applicable		323.21			-								
	Birlasoft Limited		Central India Industries Limited	Other related party	Dividend paid		Not Applicable	-	15.51			-								
	Birlasoft Limited		Dharmander Kapoor	Chief Executive Officer & Managing Director	Any other transaction	Reimbursement of Expenses	Not Applicable	•	0.11			-								
j	Birlasoft Limited		Chandrasekar Thyagarajan	Chief Financial Officer	Any other transaction	Reimbursement of Expenses		•	0.03											
	Birlasoft Limited		Sneha Padve	Company Secretary	Any other transaction	Reimbursement of Expenses	Not Applicable	•	0.05											
	Birlasoft Limited		Sangram Kadam	Director of Subsidiary Company	Any other transaction	Reimbursement of Expenses		•	0.38											
	Birlasoft Limited Birlasoft (UK) Limited		Shreeranganath Kulkarni Ashish Satija	Director of Subsidiary Company Subsidiary Related Party	Any other transaction Any other transaction	Reimbursement of Expenses Reimbursement of Expenses	Not Applicable		0.31							-				
	(Including Netherland Branch		Ponon oddju	Substativy heraced for cy	hity other a disaction	nembulsement of Expenses	Not Applicable		0.51											
	Birlasoft Solutions ME FZE (includes Australia and Korea branch)		Elson Varghese Mattappadom	Subsidiary Related Party	Any other transaction	Reimbursement of Expenses	Not Applicable	-	0.10		-	-								
	Birlasoft Computer Corporation		Inder Raj Singh Ghai	Subsidiary Related Party	Any other transaction	Reimbursement of Expenses	Not Applicable	•	1.58		-	-								
	Birlasoft Solutions Inc.		Indu Nangia	Subsidiary Related Party	Any other transaction	Reimbursement of Expenses	Not Applicable	-	0.03											
	Birlasoft Inc.	-	Roopinder Singh	Subsidiary Related Party	Any other transaction	Reimbursement of Expenses		-	1.22											
	Birlasoft Limited Birlasoft Limited		Sgier+Partner GmbH Birlasoft Solutions Inc.	Foreign company where Branch Director is a Partner Subsidiary Companies (Direct Holding)	Purchase of goods or services Sale of goods or services		4.07 Not Applicable	Approved	1.20 3,714.89		895.65	-								
	Birlasoft Limited		Birlasoft Inc.	Subsidiary Companies (Direct Holding)	Sale of goods or services		Not Applicable		3,827.97											
	Birlasoft Limited		Birlasoft Consulting Inc.	Subsidiary Companies (Indirect Holding)	Sale of goods or services		Not Applicable	-	273.48	407.36	455.85									
	Birlasoft Limited		Birlasoft Computer Corporation	Subsidiary Companies (Direct Holding)	Sale of goods or services		Not Applicable		609.50		143.91									
	Birlasoft Limited Birlasoft Limited		Birlasoft Solutions GmbH Birlasoft (UK) Limited (Including	Subsidiary Companies (Indirect Holding) Subsidiary Companies (Indirect Holding)	Sale of goods or services Sale of goods or services		Not Applicable Not Applicable	•	171.04 381.21	200.07	204.53 255.23									
	Birlasoft Limited		Netherland Branch) Birlasoft Technologies Canada Corporation	Subsidiary Companies (Indirect Holding)	Sale of goods or services		Not Applicable	•	316.39	65.60	52.90									
	Birlasoft Limited		Birlasoft Solutions France	Subsidiary Companies (Direct Holding)	Sale of goods or services		Not Applicable	-	206.88	81.25	15.43									
	Birlasoft Limited Birlasoft Limited		Birlasoft Solutions Limited Birlasoft Solutions ME FZE (includes Australia and Korea branch)	Subsidiary Companies (Direct Holding) Subsidiary Companies (Direct Holding)	Sale of goods or services Sale of goods or services		Not Applicable Not Applicable	-	372.87 31.39	402.86 (10.02)	415.73 14.34		$\left \right $							
	Birlasoft Limited		Birlasoft Solutions Mexico, S.A. DE C.V.	Subsidiary Companies (Indirect Holding)	Sale of goods or services		Not Applicable	-	9.06		18.94									
	Birlasoft Limited	<u> </u>	Birlasoft Sdn. Bhd.	Subsidiary Companies (Direct Holding)	Sale of goods or services		Not Applicable	· _]	27.20		32.81		 [
	Birlasoft Limited Birlasoft Limited	-	Birlasoft Solutions Inc. Birlasoft Inc.	Subsidiary Companies (Direct Holding) Subsidiary Companies (Direct Holding)	Any other transaction Any other transaction	Reimbursement of Revenue Reimbursement of Revenue	Not Applicable	1	27.63	-	-		+ +			-				
	Birlasoft Limited	1	Birlasoft Consulting Inc.	Subsidiary Companies (Direct Holding) Subsidiary Companies (Indirect Holding)	Any other transaction	Reimbursement of Revenue	Not Applicable		2.68	<u> </u>	-	1	+ +			1	1			
	Birlasoft Limited	1	Birlasoft Computer Corporation	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Revenue	Not Applicable		5.34		-	1					1			
	Birlasoft Limited Birlasoft Limited	-	Birlasoft Solutions GmbH Birlasoft (UK) Limited (Including	Subsidiary Companies (Indirect Holding)	Any other transaction Any other transaction	Reimbursement of Revenue Reimbursement of Revenue	Not Applicable	·	0.58		-		+							
	Birlasoft Limited		Birlasoft (UK) Limited (Including Netherland Branch) Birlasoft Technologies Canada	Subsidiary Companies (Indirect Holding) Subsidiary Companies (Indirect Holding)	Any other transaction	Reimbursement of Revenue	Not Applicable Not Applicable	` .	2.11		-									
	Birlasoft Limited		Corporation Birlasoft Solutions Limited	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Revenue			2.11		-									
	Birlasoft Limited		Birlasoft Solutions Inc.	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Expenses	Not Applicable	-	15.38		-									
	Birlasoft Limited		Birlasoft Inc.	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Expenses		-	28.40		-									
	Birlasoft Limited		Birlasoft Consulting Inc.	Subsidiary Companies (Indirect Holding)	Any other transaction	Reimbursement of Expenses	Not Applicable	•	0.34		-									
	Birlasoft Limited		Birlasoft Computer Corporation	Subsidiary Companies (Direct Holding)	Any other transaction	Reimbursement of Expenses		·	7.36			-	+			-				
	Birlasoft Limited		Birlasoft (UK) Limited (Including Netherland Branch)	Subsidiary Companies (Indirect Holding)	Any other transaction	Reimbursement of Expenses	Not Applicable		3.58		-									
	Birlasoft Limited		Birlasoft Technologies Canada	Subsidiary Companies (Indirect Holding)	Any other transaction	Reimbursement of Exponence	Not Applicable	1. I	0.11											
	Birlasoft Limited Birlasoft Limited		Birlasoft Technologies Canada Corporation Birlasoft Solutions Inc.	Subsidiary Companies (Indirect Holding) Subsidiary Companies (Direct Holding)	Any other transaction Purchase of goods or services	Reimbursement of Expenses	Not Applicable Not Applicable	-	2.04		(2.33)	I								

Sr. No	Details of the party (lister entity /subsidiary) entering into the transaction	1			f the counterparty	Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit	Remarks on approval by audit committee (Note 6)	Value of transaction during the reporting period	due to e as a re	monies are ither party sult of the saction	In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			D	Details of the loans, inter-corporate deposits, advances or investments					
	Name	PAN	Name	PAN	Relationship of the counterparty with the island entity or its subsidiary			committee	(1018 0)	period	Opening balance	Closing balance	Nature of indebtedness (loan/issuance of debt/ any other etc.)	Details Co of other indebt edness	st Tenur	e 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)		
63 64	Birlasoft Limited Birlasoft Limited		Birlasoft Inc. Birlasoft (UK) Limited (Including		Subsidiary Companies (Direct Holding) Subsidiary Companies (Indirect Holding)	Purchase of goods or services Purchase of goods or services		Not Applicable Not Applicable		0.67	- (0.55)	(0.48) (20.99)										
65	Birlasoft Limited		Netherland Branch) Birlasoft Solutions Limited		Subsidiary Companies (Direct Holding)	Purchase of goods or services		Not Applicable	-	0.80	(0.85)	(0.22)										
66	Birlasoft Limited		Birlasoft Consulting Inc.		Subsidiary Companies (Indirect Holding)	Purchase of goods or services		Not Applicable	-	0.06	(0.11)	1.44										
67	Birlasoft Limited		Birlasoft Solutions GmbH		Subsidiary Companies (Indirect Holding)	Purchase of goods or services		Not Applicable	-	3.65	(3.57)											
68	Birlasoft Limited Birlasoft Limited		Birlasoft Technologies Canada Corporation Birlasoft Solutions ME FZE (includes		Subsidiary Companies (Indirect Holding) Subsidiary Companies (Direct Holding)	Purchase of goods or services Purchase of goods or services		Not Applicable Not Applicable	-	0.01	- (30.62)	(0.01)								ļ		
			Australia and Korea branch)																			
70	Birlasoft Limited		Birlasoft Solutions Mexico, S.A. DE C.V.		Subsidiary Companies (Indirect Holding)	Purchase of goods or services		Not Applicable			(0.01)											
72	Birlasoft Limited Birlasoft Limited		Birlasoft Solutions Inc.		Subsidiary Companies (Direct Holding) Subsidiary Companies (Direct Holding)	Advance Advance		Not Applicable Not Applicable		5.90	7.93	18.79 6.33			-							
73	Birlasoft Limited		Birlasoft Computer Corporation Birlasoft Technologies Canada Corporation		Subsidiary Companies (Indirect Holding)	Advance		Not Applicable	-	1.99	(0.42)	1.71										
74	Birlasoft Limited		Birlasoft Solutions Limited		Subsidiary Companies (Direct Holding)	Advance		Not Applicable	-	1.09	(0.73)	1.66										
75 76	Birlasoft Limited Birlasoft Limited		Birlasoft Solutions France Birlasoft (UK) Limited (Including Netherland Branch)		Subsidiary Companies (Direct Holding) Subsidiary Companies (Indirect Holding)	Advance Advance		Not Applicable Not Applicable	-	0.36	0.27 (10.54)	- 6.20										
77	Birlasoft Limited		Birlasoft Inc.		Subsidiary Companies (Direct Holding)	Advance		Not Applicable	-	3.09	10.31	26.44										
78	Birlasoft Limited		Birlasoft Solutions GmbH		Subsidiary Companies (Indirect Holding)	Advance		Not Applicable	-	8.93	0.29											
79	Birlasoft Limited		Birlasoft Consulting Inc.		Subsidiary Companies (Indirect Holding)	Advance		Not Applicable	-	0.47	0.99	0.77			-		-			'		
80	Birlasoft Limited Birlasoft Limited		Birlasoft Solutions ME FZE (includes Australia and Korea branch) Birlasoft Solutions Inc.		Subsidiary Companies (Direct Holding)	Advance		Not Applicable	-	-	(0.09)	(0.09)										
82	Birlasoft Limited Birlasoft Limited		Birlasoft Solutions Inc. Birlasoft Solutions France	-	Subsidiary Companies (Direct Holding) Subsidiary Companies (Direct Holding)	Investment Investment	+	Not Applicable Not Applicable			2,879.17 215.97	2,879.17 215.97			+					+ ¹		
83	Birlasoft Limited		Birlasoft Computer Corporation		Subsidiary Companies (Direct Holding) Subsidiary Companies (Direct Holding)	Investment		Not Applicable		-	469.36	469.36								+		
84	Birlasoft Limited		Birlasoft Solutions ME FZE (includes Australia and Korea branch)		Subsidiary Companies (Direct Holding)	Investment		Not Applicable	-	-	25.41	25.41										
85	Birlasoft Limited		Birlasoft Solutions Limited		Subsidiary Companies (Direct Holding)	Investment		Not Applicable		-	47.49	47.49										
86	Birlasoft Limited		Birlasoft Sdn. Bhd.		Subsidiary Companies (Direct Holding)	Investment		Not Applicable		-	0.00	0.00			_							
87	Birlasoft Limited		Birlasoft Inc.		Subsidiary Companies (Direct Holding)	Investment		Not Applicable		-	25.90	25.90			_							
88	Birlasoft Limited Birlasoft Sdn. Bhd.		Birlasoft Solutions Ltda. MSP HITECT (M) SDN. BHD		Subsidiary Companies (Indirect Holding) Subsidiary Related Party	Investment Purchase of goods or services		Not Applicable Not Applicable	•	- 0.19	0.04	0.04			_							
90	Birlasoft Inc.		USILaw. Inc.		Subsidiary Related Party	Purchase of goods or services		Not Applicable		87.46	34.08	13.20			-							
91	Birlasoft (UK) Limited (Including Netherland Branch)		The East Indian Produce Co. Ltd.		Subsidiary Related Party	Purchase of goods or services		Not Applicable	-	2.00	-	-										
92	Birlasoft (UK) Limited (Including Netherland Branch)		Ashish Satija		Subsidiary Related Party	Remuneration		Not Applicable	-	5.12	0.07	0.06										
93	Birlasoft Solutions ME FZE (includes Australia and Korea branch)		Elson Varghese Mattappadom		Subsidiary Related Party	Remuneration		Not Applicable	-	3.09	-	-										
94	Birlasoft Computer		Inder Raj Singh Ghai		Subsidiary Related Party	Remuneration		Not Applicable	-	16.38	1.14	-										
95	Birlasoft Solutions Inc.		Indu Nangia		Subsidiary Related Party	Remuneration		Not Applicable	-	10.23	-	-										
96	Birlasoft Inc.		Roopinder Singh		Subsidiary Related Party	Remuneration		Not Applicable	-	44.73		55.00			-							
97	Birlasoft Inc. Birlasoft Sdn. Bhd.		CK Birla Corporate Services Limited		Subsidiary Related Party	Purchase of goods or services		Not Applicable		2.56 7.59	0.51 4.08	- 7.99			_							
99	Birlasoft Solutions Inc.		Metrod (Malaysia) Sdn. Bhd. Birlasoft Consulting Inc.		Subsidiary Related Party Subsidiary Company	Sale of goods or services Investment		Not Applicable Not Applicable		7.39	2,887.42	3.098.96								·		
100	Birlasoft Solutions Inc.		Birlasoft Solutions Ltda.		Subsidiary Company	Investment		Not Applicable		-	111.41	119.57										
101	Birlasoft Solutions Inc.		Birlasoft Solutions Mexico, S.A. DE C.V.		Subsidiary Company	Investment		Not Applicable	-	-	0.19	0.20										
102	Birlasoft Consulting Inc.		Birlasoft Solutions Mexico, S.A. DE C.V.		Fellow Subsidiaries	Investment		Not Applicable	-		0.00	0.00										
103	Birlasoft Computer		Birlasoft Technologies Canada		Subsidiary Company	Investment	1	Not Applicable		-	0.00	0.00										
104	Corporation Birlasoft Inc.		Corporation Enablepath, LLC		Subsidiary Company	Investment		Not Applicable			611.04	655.80			+					†/		
105	Birlasoft Inc.		Birlasoft (UK) Limited (Including Netherland Branch)		Subsidiary Company	Investment		Not Applicable	-	-	21.13	22.68										
106	Birlasoft Solutions Limited		Birlasoft Solutions GmbH		Subsidiary Company	Investment		Not Applicable	-	-	799.13	728.02										
107	Birlasoft Technologies Canada Corporation		Birlasoft Solutions Limited		Fellow Subsidiaries	Loan		Not Applicable	-	-	697.93	627.92				Loan		5 Years	Unsecured	Working capital requirements		
108	Birlasoft Technologies Canada Corporation		Birlasoft Solutions Limited		Fellow Subsidiaries	Any other transaction	Accrued Interest on Ioan	Not Applicable	-	9.21	-	8.63				Accrued Interest on Ioan		5 Years	Unsecured	Working capital requirements		
109	Birlasoft Inc. Birlasoft Solutions ME FZE		Birlasoft Solutions Inc. Birlasoft Technologies Canada		Fellow Subsidiaries Fellow Subsidiaries	Any other transaction Sale of goods or services	Accrued Interest on loan	Not Applicable Not Applicable	-	-	9.97	- 7.52			_	Accrued Interest on Ioan	2.85%	3 Years	Unsecured	Working capital requirements		
	(includes Australia and Korea branch)		Corporation																			
111	Birlasoft Solutions ME FZE (includes Australia and Korea branch)		Birlasoft (UK) Limited (Including Netherland Branch)		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	3.07	2.33	5.67										
112	Birlasoft Solutions ME FZE (includes Australia and Korea branch)		Birlasoft Solutions Inc.		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	5.70	1.94	1.14										
113	Birlasoft Solutions ME FZE (includes Australia and Korea branch)		Birlasoft Inc.		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	0.80	6.21	(0.08)										
114	Birlasoft Solutions Ltda.		Birlasoft Solutions Limited		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	44.27	1.87	8.27										
115	Birlasoft Solutions Ltda.		Birlasoft Solutions Inc.		Holding Company	Sale of goods or services		Not Applicable	-	14.40	6.42	8.90			-							
116	Birlasoft Technologies Canada Corporation		Birlasoft Solutions GmbH		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	3.66	15.11	18.21										

Sr. No	: No. Details of the party (listed entity /subsidiary) entering into the transaction			Details o	of the counterparty	Type of Deta related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit	Remarks on approval by audit committee (Note 6)	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			C	Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name PAN Relationship of the counterparty with the listed entity or its subsidiary			committee	(1018-0)	penou .	Opening balance	Closing balance	Nature of indebtedness (loan/issuance of debt/ any other etc.)	Details Co of other indebt edness	ost Tenu	re 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)			
117	Birlasoft Technologies Canada Corporation		Birlasoft Solutions Mexico, S.A. DE C.V.		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	2.26	1.72	3.87									
118	Birlasoft Technologies Canada Corporation		Birlasoft Solutions Limited		Fellow Subsidiaries	Sale of goods or services		Not Applicable	•	6.65	9.27	15.45									
119	Birlasoft Technologies Canada		Birlasoft (UK) Limited (Including		Fellow Subsidiaries	Sale of goods or services		Not Applicable		0.01	-	0.01									
120	Corporation Birlasoft Technologies Canada		Netherland Branch) Birlasoft Solutions Inc.		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	90.09	108.61	192.07									
121	Corporation Birlasoft Technologies Canada		Birlasoft Consulting Inc.		Fellow Subsidiaries	Sale of goods or services		Not Applicable		8.54	10.08	18.07									
122	Corporation Birlasoft Technologies Canada		Birlasoft Computer Corporation		Holding Company	Sale of goods or services		Not Applicable		2.35	11.64	13.56									
123	Corporation Birlasoft Technologies Canada		Birlasoft Inc.		Fellow Subsidiaries	Sale of goods or services		Not Applicable		56.31	52.90	10.63									
124	Corporation Birlasoft Solutions France		Birlasoft Solutions Inc.		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	96.15	14.89	(88.37)									
125	Birlasoft Solutions France		Birlasoft Inc.		Fellow Subsidiaries	Sale of goods or services		Not Applicable		5.49	5.85	0.64									
126	Birlasoft Solutions France		Birlasoft Computer Corporation		Fellow Subsidiaries Fellow Subsidiaries	Sale of goods or services		Not Applicable		- 3.17	(0.17)	- 0.08									
	Birlasoft Solutions GmbH		Birlasoft Technologies Canada Corporation			Sale of goods or services		Not Applicable		-	1.70										
	Birlasoft Solutions GmbH Birlasoft Solutions GmbH		Birlasoft Solutions France Birlasoft Solutions Limited		Fellow Subsidiaries Holding Company	Sale of goods or services	+	Not Applicable Not Applicable	-	6.05 1.31	- 0.94	2.68 2.18									
	Birlasoft Solutions GmbH Birlasoft Solutions GmbH		Birlasoft Solutions Limited Birlasoft Solutions Inc.		Fellow Subsidiaries	Sale of goods or services Sale of goods or services		Not Applicable Not Applicable		3.16	0.94	2.18									
131	Birlasoft Solutions GmbH		Birlasoft Computer Corporation		Fellow Subsidiaries	Sale of goods or services	1	Not Applicable	-		4.08	-				1					
132	Birlasoft Solutions GmbH		Birlasoft Inc.		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	2.86	2.78	0.52									
133	Birlasoft Sdn. Bhd.		Birlasoft Solutions Inc.		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	1.49	-	0.25									
134	Birlasoft Solutions Mexico, S.A. DE C.V.		Birlasoft Solutions Limited		Fellow Subsidiaries	Sale of goods or services		Not Applicable		0.23	0.29	-									
135	Birlasoft Solutions Mexico, S.A. DE C.V.		Birlasoft (UK) Limited (Including Netherland Branch)		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	0.69	0.27	0.21									
136	Birlasoft Solutions Mexico, S.A. DE C.V.		Birlasoft Solutions Inc.		Holding Company	Sale of goods or services		Not Applicable		8.78	(1.54)	8.68									
137	Birlasoft Solutions Mexico, S.A. DE C.V.		Birlasoft Computer Corporation		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	0.03	2.63	2.83									
138	S.A. DE C.V. Birlasoft Solutions Mexico, S.A. DE C.V.		Birlasoft Inc.		Fellow Subsidiaries	Sale of goods or services		Not Applicable		8.25	7.10	3.18									
139	Birlasoft Solutions Mexico, S.A. DE C.V.		Birlasoft Technologies Canada Corporation		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	-	0.01	0.01									
140	Birlasoft Solutions Mexico, S.A. DE C.V.		Birlasoft Consulting Inc.		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	-	0.02	-									
141	Birlasoft (UK) Limited (Including Netherland Branch)		Birlasoft Technologies Canada Corporation		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	0.17	-	-									
142	Birlasoft (UK) Limited (Including Netherland Branch)		Birlasoft Solutions France		Fellow Subsidiaries	Sale of goods or services		Not Applicable		0.81	1.15	6.17									
	Birlasoft (UK) Limited (Including Netherland Branch)		Birlasoft Solutions Limited		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	22.28	39.09	25.40									
144	Birlasoft (UK) Limited (Including Netherland Branch)		Birlasoft Solutions Inc.		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	15.57	19.98	18.61									
145	Birlasoft (UK) Limited (Including Netherland Branch)		Birlasoft Computer Corporation		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	0.91	-	-									
	Birlasoft (UK) Limited (Including Netherland Branch)		Birlasoft Inc.		Holding Company	Sale of goods or services		Not Applicable	-	19.65	10.82	10.64									
147	Birlasoft Solutions Limited		Birlasoft Technologies Canada Corporation		Fellow Subsidiaries	Sale of goods or services		Not Applicable		18.51	31.38	4.13									
	Birlasoft Solutions Limited		Birlasoft Solutions France		Fellow Subsidiaries	Sale of goods or services		Not Applicable	•	6.53	16.80	1.37		+							
149	Birlasoft Solutions Limited Birlasoft Solutions Limited		Birlasoft Solutions GmbH Birlasoft (UK) Limited (Including		Fellow Subsidiaries Fellow Subsidiaries	Sale of goods or services Sale of goods or services	+	Not Applicable Not Applicable	-	1.02	20.73	19.86 5.77				+					
			Netherland Branch)												_						
151	Birlasoft Solutions Limited		Birlasoft Solutions Inc.		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	18.48	46.19	63.10		<u> </u>	-						
152	Birlasoft Solutions Limited Birlasoft Solutions Limited		Birlasoft Consulting Inc. Birlasoft Computer Corporation	-	Fellow Subsidiaries Fellow Subsidiaries	Sale of goods or services Sale of goods or services		Not Applicable Not Applicable	-	3.32 37.47	0.80 58.97	3.90 89.48			-				├ ──		
	Birlasoft Solutions Limited Birlasoft Solutions Limited		Birlasoft Computer Corporation		Fellow Subsidiaries	Sale of goods or services Sale of goods or services		Not Applicable Not Applicable	-	74.92	58.97	41.52			1		1				
155	Birlasoft Solutions Inc.		Birlasoft Technologies Canada		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	18.22	15.43	35.37									
156	Birlasoft Solutions Inc.		Corporation Birlasoft Solutions France		Fellow Subsidiaries	Sale of goods or services		Not Applicable		0.72		0.74		<u> </u> −	-				<u> </u>		
	Birlasoft Solutions Inc.		Birlasoft Solutions GmbH	-	Fellow Subsidiaries Fellow Subsidiaries	Sale of goods or services	1	Not Applicable Not Applicable		4.76	(0.14)	4.76			-	1	1				
	Birlasoft Solutions Inc.		Birlasoft Solutions Mexico, S.A. DE C.V.		Subsidiary Company	Sale of goods or services	1	Not Applicable	-	0.43	10.72	4.78				1	1				
159	Birlasoft Solutions Inc.		Birlasoft (UK) Limited (Including		Fellow Subsidiaries	Sale of goods or services		Not Applicable	•	19.47	16.21	36.81									
160	Birlasoft Solutions Inc.		Netherland Branch) Birlasoft Solutions Limited		Fellow Subsidiaries	Sale of goods or services		Not Applicable		64.05	59.55	126.47			-	1			-		
	Birlasoft Solutions Inc.		Birlasoft Consulting Inc.		Subsidiary Company	Sale of goods or services	1	Not Applicable		99.11	201.39	68.43			-	1			<u>├</u>		
162	Birlasoft Solutions Inc.		Birlasoft Computer Corporation		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	122.82	221.76	364.66					1				
163	Birlasoft Solutions Inc.		Birlasoft Inc.		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	550.11	377.74	296.43									
164	Birlasoft Consulting Inc.		Birlasoft Technologies Canada Corporation		Fellow Subsidiaries	Sale of goods or services		Not Applicable		1.73	6.65	8.91									
165	Birlasoft Consulting Inc.		Birlasoft Solutions Mexico, S.A. DE C.V.		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	0.22	-	0.23									
166	Birlasoft Consulting Inc.		Birlasoft Solutions Inc.		Holding Company	Sale of goods or services		Not Applicable	-	158.02	419.77	200.69									

Sr. No.	entity /subsidiary) entering into the transaction			Details o	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	Remarks on approval by audit committee (Note 6)	Value of transaction during the reporting period	due to ei as a res	nonies are ither party sult of the action	is incurred inter-corpor	financial inde to make or gi ate deposits, investments	ve loans, advances		Details of the	als of the loans, inter-corporate deposits, advances or investments Interest Rate (%) Tenure Secured/ Purpose for which the funds (%) Unsecured which the funds (end-usage) (%) (%)			
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary			committee	(Opening balance	Closing balance	Nature of indebtedness (loan/issuance of debt/ any other etc.)	Details C of other indebt edness	ost Tenu	re Nature (loan/ advance/ inter-corporate deposit/ investment		Tenure		which the funds will be utilised by the ultimate recipient of funds	
167	Birlasoft Consulting Inc.		Birlasoft Computer Corporation		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	17.83	30.20	50.80									
	Birlasoft Consulting Inc.		Birlasoft Inc.		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	47.75	35.89	17.68									
169	Birlasoft Consulting Inc.		Birlasoft Solutions GmbH		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	-	7.04	7.56									
	Birlasoft Consulting Inc. Birlasoft Consulting Inc.		Birlasoft Solutions France Birlasoft Sdn. Bhd.	-	Fellow Subsidiaries Fellow Subsidiaries	Sale of goods or services		Not Applicable			0.20 (0.12)	-									
	Birlasoft Computer		Birlasoft Technologies Canada	-	Subsidiary Company	Sale of goods or services Sale of goods or services		Not Applicable Not Applicable		23.52	18.33	7.73									
	Corporation		Corporation		Subsidiary company	sale of goods of services		not applicable		25.52	10.55										
173	Birlasoft Computer Corporation		Birlasoft Solutions Limited		Fellow Subsidiaries	Sale of goods or services	1	Not Applicable	-	28.24	25.71	56.71									
	Birlasoft Computer Corporation		Birlasoft Solutions Inc.		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	313.90	606.02	892.79									
	Birlasoft Computer Corporation		Birlasoft Consulting Inc.		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	0.35	0.24	0.61									
	Birlasoft Computer Corporation		Birlasoft Inc.		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	29.27	26.72	14.13									
	Birlasoft Computer Corporation		Birlasoft Solutions Mexico, S.A. DE C.V.		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	-	8.90	9.55									
	Birlasoft Computer Corporation		Birlasoft Solutions GmbH		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	-	8.12	-									
	Birlasoft Inc. Birlasoft Inc.		Birlasoft Technologies Canada Corporation		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	4.15	8.52	-									
	Birlasoft Inc.		Birlasoft Solutions Mexico, S.A. DE C.V.	+	Fellow Subsidiaries Subsidiary Company	Sale of goods or services		Not Applicable Not Applicable	-	0.95	0.17	1.16									
	Birlasoft Inc.		Birlasoft (UK) Limited (Including Netherland Branch) Birlasoft Solutions Limited		Fellow Subsidiaries	Sale of goods or services Sale of goods or services		Not Applicable	-	22.60	45.59	72.24			_						
	Birlasoft Inc.		Birlasoft Solutions Inc.	+	Fellow Subsidiaries	Sale of goods or services		Not Applicable		222.00	194.91	438.92									
	Birlasoft Inc.		Birlasoft Consulting Inc.		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	17.05	26.58	46.12									
185	Birlasoft Inc.		Birlasoft Computer Corporation		Fellow Subsidiaries	Sale of goods or services		Not Applicable	-	14.83	40.44	58.69									
	Birlasoft Inc.		Birlasoft Solutions France		Fellow Subsidiaries	Sale of goods or services		Not Applicable		-	0.30	-									
	Birlasoft (UK) Limited (Including Netherland Branch)		Birlasoft Solutions Limited		Fellow Subsidiaries	Any other transaction		Not Applicable	-	(0.40)	-	-									
	Birlasoft Inc.		Birlasoft Solutions Inc.		Fellow Subsidiaries	Any other transaction		Not Applicable	-	(6.69)	-	-									
	Birlasoft Inc.		Birlasoft Consulting Inc.		Fellow Subsidiaries	Any other transaction		Not Applicable	-	(1.44)	-	-									
	Birlasoft Inc.		Birlasoft Computer Corporation		Fellow Subsidiaries	Any other transaction		Not Applicable	-	(2.06)	- 0.27	- 0.32									
	Birlasoft Solutions Inc. Birlasoft Solutions Inc.		Birlasoft Technologies Canada Corporation Birlasoft Consulting Inc.		Fellow Subsidiaries Subsidiary Company	Advance		Not Applicable	-	0.31	2.68	1.73									
	Birlasoft Solutions Inc.		Birlasoft Consulting Inc. Birlasoft Computer Corporation	1	Fellow Subsidiaries	Advance		Not Applicable	-	11.80	4.14	8.04									
194	Birlasoft Solutions Inc.		Birlasoft Inc.		Fellow Subsidiaries	Advance		Not Applicable	-	26.27	7.46	29.70									
195	Birlasoft Consulting Inc.		Birlasoft Inc.		Fellow Subsidiaries	Advance		Not Applicable		9.01	0.60	6.69									
	Birlasoft Computer Corporation		Birlasoft Solutions GmbH		Fellow Subsidiaries	Advance	1	Not Applicable	-	0.82	-	0.86									
	Birlasoft (UK) Limited (Including Netherland Branch)		Birlasoft Solutions Limited		Fellow Subsidiaries	Advance	1	Not Applicable	-	-	-	0.38									
	Birlasoft Solutions Limited		Birlasoft Solutions France		Fellow Subsidiaries	Advance		Not Applicable	-		-	14.06		\vdash	_	_		I			
	Birlasoft Consulting Inc.		Birlasoft Computer Corporation		Fellow Subsidiaries	Advance		Not Applicable	-		-	0.19			_						
	Birlasoft Inc. Birlasoft Inc.		Birlasoft Computer Corporation Enablepath, LLC	-	Fellow Subsidiaries Subsidiary Company	Advance Advance		Not Applicable Not Applicable	-	-	2.12 567.38	1.79 608.95		+		+	-				
-	Birlasoft Solutions GmbH		Birlasoft (UK) Limited (Including Netherland Branch)		Fellow Subsidiaries	Advance		Not Applicable	-	-	13.00	-									
203	Birlasoft Solutions Inc.		Birlasoft Solutions Mexico, S.A. DE C.V.		Subsidiary Company	Advance		Not Applicable			0.38	-									
204	Birlasoft (UK) Limited (Including Netherland Branch)		Birlasoft Solutions France		Fellow Subsidiaries	Advance		Not Applicable	-	-	16.90	-									
		_																			
Total val	ue of transaction during the rep	porting p	period							13,208.62											

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) 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

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. 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, 2022.