

August 22, 2023

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: - Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [“the SEBI (LODR) Regulations, 2015”]

Dear Sir/Madam,

Pursuant to Regulation 30(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, the Company is required to disclose pendency of any litigation(s) or dispute(s), the outcome of which can reasonably be expected to have an impact on it.

Based on the Company’s assessment, prevailing law and basis the advice of the counsel in certain matters, the outcome of such pending litigations/disputes is not reasonably expected to have any material financial impact on the Company and hence details of the same are not required to be disclosed. However, the Company is disclosing the details of pending tax litigations/disputes with opposing parties that breach materiality thresholds under the SEBI (LODR) Regulations, 2015, as per the details given below.

There are other pending tax litigations/disputes which are initiated by/against the Company at different forums viz. Commissioner of Income Tax (Appeals), Income Tax Appellate Tribunal, etc. The Company does not reasonably expect any material financial impact on account of these cases also.

Birlasoft Limited has ongoing litigations with the Indian tax authorities with respect to Corporate Income Tax matters:

The tax litigations are spread across financial years 2003 to 2020 and are pending at different forums - Assessing Authority, Commissioner of Income Tax (Appeals), Income Tax Appellate Tribunal & High Court. These claims are on account of multiple issues of disallowances, such as disallowance of profits earned from STP Units and SEZ Units, transfer pricing adjustments, disallowance u/s 14A, disallowance u/s 36(1)(va) and payments made to foreign vendors held as liable for withholding of taxes.

Forum where litigation is pending	Amount (in INR Mn.)
High Court	601.90

Birlasoft Limited

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

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CIN: L72200PN1990PLC059594

Birlasoft Limited has ongoing litigations with the Indian tax authorities with respect to Service Tax matters:

The tax litigations are spread across financial years 2006 to 2015 and are pending at different forums - Customs, Excise & Service Tax Appellate Tribunal, High Court and Supreme Court. These claims are on account of multiple issues for demand on remittance received from overseas branches, foreign currency expenditure, reimbursement of expenses and refund already granted.

Forum where litigation is pending	Amount (in INR Mn.)
Supreme Court	469.65
Customs, Excise & Service Tax Appellate Tribunal	187.20

These litigations have been disclosed as contingent liabilities in the consolidated financial statements of the Company as on March 31, 2023.

Kindly take the same on your record.

Thanking you.

Yours faithfully,

For **Birlasoft Limited**



Sneha Padve
Company Secretary & Compliance Officer