BSR&Co.LLP

Chartered Accountants

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

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Limited review report on unaudited quarterly and year-to-date standalone financial results of Birlasoft Limited under Regulation 33 of the SEBI (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 30 September 2021 and year to date results for the period from 1 April 2021 to 30 September 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 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

DAKSHINDAS

Digitally signed by DAKSHINDAS SWAPNIL SATISH SWAPNIL SATISH Date: 2021.10.26 17:11:09

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Swapnil Dakshindas Partner

Membership Number: 113896 UDIN: 21113896AAAAFV1677

Date: 26 October 2021

Place: Pune

Registered & Corporate 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 STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021

				₹ın	million (except p	er snare data)
Particulars	(Quarter ende	d	Half Ye	ar Ended	Year Ended
	September 30,	June 30,	September 30,	September 30	September 30,	March 31,
	2021	2021	2020	2021	2020	2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from operations	5,098.59	4,532.29	4,010.90	9,630.88	7,859.51	16,405.31
Other income (net) (Refer note 5)	125.65	232.42	29.92	358.07	(26.04)	119.50
Total Income	5,224.24	4,764.71	4,040.82	9,988.95	7,833.47	16,524.81
Expenses						
Employee benefits expense	3,299.66	3,114.97	2,587.69	6,414.63	4,994.47	10,549.26
Finance costs	23.58	24.35	26.11	47.93	53.60	102.38
Depreciation and amortization expense	174.69	165.77	181.05	340.46	364.02	699.43
Other expenses	616.72	583.78	563.88	1,200.50	1,119.61	2,301.50
Total expenses	4,114.65	3,888.87	3,358.73	8,003.52	6,531.70	13,652.57
Profit before tax	1,109.59	875.84	682.09	1,985.43	1,301.77	2,872.24
Tax expense						
Current tax	274.47	212.00	258.39	486.47	473.33	761.87
Deferred tax charge/ (benefit)	14.90	0.39	(25.47)	15.29	(27.74)	174.78
Total tax expense	289.37	212.39	232.92	501.76	445.59	936.65
Total tax expense	203.37	212.33	232.32	301.70	445.55	330.03
Profit for the period	820.22	663.45	449.17	1,483.67	856.18	1,935.59
Other comprehensive income/(losses)						
Items that will not be reclassified to profit or loss						
Remeasurements of defined benefit plans	(27.08)	0.37	20.36	(26.71)	14.38	1.20
Income tax on items that will not be reclassified to profit or loss	3.98	-	(7.12)	3.98	(5.03)	(0.31)
Items that will be reclassified to profit or loss	72.00	(424.52)	444.05	(50.50)	220 27	464.50
Effective portion of gains / (losses) on hedging instruments in cash flow hedges	72.93	(131.53)		(58.60)	339.37	464.58
Income tax on items that will be reclassified to profit or loss	(22.34)	33.11	(50.41)	10.77	(118.59)	(145.70)
Total other comprehensive income/(losses)	27.49	(98.05)	107.08	(70.56)	230.13	319.77
Total comprehensive income for the period	847.71	565.40	556.25	1,413.11	1,086.31	2,255.36
Paid up equity capital [Face value ₹ 2/- per share]	555.30	555.17	554.22	555.30	554.22	554.57
Other equity	333.30		3322	333.30	3322	13,376.28
Earnings per equity share (face value ₹ 2 per share) (Not annualized)						
Basic	2.95	2.36	1.62	5.33	3.09	6.96
Diluted	2.95	2.36	1.52	5.33	3.09	6.81
Diluteu	2.08	2.51	1.59	5.22	5.04	0.61

Notes

- 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 in their respective meetings held on October 26, 2021. 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.
- 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 half year ended September 30, 2021. An unmodified review report has been issued by them thereon.
- 3 The results for the quarter and half year ended September 30, 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.

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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 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			Half Year ended		Year Ended
	September 30,	June 30,	September 30,	September 30	September 30,	March 31,
	2021	2021	2020	2021	2020	2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Exchange gain/(loss)	22.36	145.27	(33.66)	167.63	(132.94)	(132.94)
Fair value gain/(loss) on financial assets (investments) at fair value through	(0.22)	0.22	0.59	-	0.59	3.19
profit or loss						

- 6 The Board of Directors declared an interim dividend of ₹ 1.50/- per equity share of face value of ₹ 2/- each. The record date for determining the entitlement of the members for interim dividend is November 3, 2021.
- 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.
- 8 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: October 26, 2021

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PART II

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2021

₹ in million (except per share data) September 30, 2021 March 31, 2021 (Unaudited) (Audited) A ASSETS Non-current assets Property, plant and equipment 1,256.52 1,172.89 Capital work-in-progress 47.86 65.42 868.45 1,005.98 Right of use asset Other Intangible assets d. 90.20 104.85 Financial assets Investment 3,963.73 3,663.34 Other financial assets 343.37 146.35 Income tax assets (net) 122.01 239.51 g. Deferred tax assets (net) 435.20 435.74 Other non-current assets 243.03 49.05 7,080.15 7,173.35 Current assets Financial assets Investments 1,605.99 553.17 Trade receivables 2,664.05 2,130.43 Cash and cash equivalents 980.21 1,560.87 5,769.05 Other balances with banks 4.979.66 Loans 4.33 88.27 Unbilled revenue 258.04 214.53 Other financial assets 295.44 411.78 Other current assets 659.42 522.40 11,447.14 11,250.50 TOTAL ASSETS 18,620.49 18,330.65 **EQUITY AND LIABILITIES** Equity share capital 554.57 Other equity b. 14,139.79 13,376.28 14,695.09 13,930.85 Liabilities 1 Non-current liabilities Financial liabilities Lease Liabilities 754.37 865.26 b Provisions 494.54 443.31 1,248.91 1,308.57 **Current liabilities** Financial liabilities 216.30 230.54 Lease Liabilities Outstanding dues of micro enterprises and small enterprises 9.55 18.95 Outstanding dues of creditors other than micro enterprises and small enterprises 620.63 621.59 1,059.82 Other financial liabilities 1,001.94 Other current liabilities 327.07 672.28 Provisions 111.20 119.46 d. Income tax liabilities (net) 389.80 368.59 2,676.49 3,091.23 TOTAL EQUITY AND LIABILITIES 18,620.49 18,330.65

> On behalf of the Board of Directors For Birlasoft Limited

> > Dharmander Kapoor CEO & Managing Director DIN: 08443715

Place : Noida

Date: October 26, 2021

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

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PART III

STANDALONE STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED SEPTEMBER 30, 2021

Proceeds from sale of property, plant and equipment Sale of investments carried at fair value through profit and loss (net) Purchase of Investment (4,950.14) Interest received Dividend received Dividend received Fixed deposits with banks having original maturity over three months (net) Net cash used in investing activities (B) C CASH FLOW FROM FINANCING ACTIVITIES Proceeds from issue of share Capital and application money Repayment of lease liabilities Dividend paid including corporate dividend tax Interest and finance charges Net cash used in financing activities (C) Exchange differences on translation of foreign currency cash and cash equivalents (D) Ret decrease in cash and cash equivalents at close of the period 1.26 0.78 3.510.67 3.01.0 4.4950.14) 2.38 3.605.51 4.73.40) 3.605.51 3.605.51 3.605.51 3.605.51 3.605.51 3.605.51 3.605.61 3.605.51 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605.61 3.605		·		₹ in million
PARTICULAIS Comment			Half Year	ended
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Fixed deposits with banks having original maturity over three months (net) Net cash used in investing activities (B) C CASH FLOW FROM FINANCING ACTIVITIES Proceeds from issue of Share Capital and application money Repayment of lease liabilities Dividend paid including corporate dividend tax Interest and finance charges Net cash used in financing activities (C) Exchange differences on translation of foreign currency cash and cash equivalents (D) Package and cash equivalents at close of the period Cash and cash equivalents at beginning of the period (3,005.11) (473.40) (3,011.39) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96) (170.96		Interest received	155.46	68.55
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Cash and cash equivalents at close of the period 980.21 933.17 Cash and cash equivalents at beginning of the period 1,560.87 1,337.13	D	Exchange differences on translation of foreign currency cash and cash equivalents (D)	(7.58)	(9.96)
Cash and cash equivalents at close of the period 980.21 933.17 Cash and cash equivalents at beginning of the period 1,560.87 1,337.13		Net decrease in cash and cash equivalents (A + B+ C + D)	(580.66)	(403.96)
Cash and cash equivalents at beginning of the period 1,560.87 1,337.13				
		Cash and cash equivalents at close of the period	980.21	933.17
Cash deficit for the period (580.66) (403.96)		Cash and cash equivalents at beginning of the period	1,560.87	1,337.13
(******)		Cash deficit for the period	(580.66)	(403.96)

Note 1:

Figures in brackets represent outflows of cash and cash equivalents.

Note 2:

The above Cash Flow Statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind-AS) 7 on Statement of cash flows.

On behalf of the Board of Directors For Birlasoft Limited

> Dharmander Kapoor CEO & Managing Director DIN: 08443715

Place : Noida

Date: October 26, 2021