

July 11, 2025

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: - Business Responsibility and Sustainability Report for FY 2024-25 of Birlasoft Limited ("the Company")

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report of the Company for FY 2024-25. The same forms an integral part of the Annual Report of the Company for FY 2024-25, submitted to the Exchanges vide letter dated July 11, 2025.

The Annual Report is available on the website of the Company at <https://www.birlasoft.com/company/investors/policies-reports-filings>.

This is for your information and records.

Thanking you.

Yours faithfully,

For Birlasoft Limited



Sneha Padve
Company Secretary & Compliance Officer
Membership No. ACS 9678

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 | contactus@birlasoft.com | www.birlasoft.com

CIN: L72200PN1990PLC059594

Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

Sr. No.	Particulars	Details
1.	Corporate Identity Number (CIN) of the Listed Entity	L72200PN1990PLC059594
2.	Name of the Listed Entity	Birlasoft Limited
3.	Year of Incorporation	28 December 1990
4.	Registered office address	35 & 36, Rajiv Gandhi Infotech Park, Phase-I, MIDC, Hinjawadi, Pune-411057, Maharashtra, India.
5.	Corporate address	Assotech Business Cresterra, Tower 3, Plot No. 22, Sector 135, Expressway Noida - 201301, India.
6.	E-mail	contactus@birlasoft.com
7.	Telephone	+91-20-6652 5000
8.	Website	www.birlasoft.com
9.	Financial year for which reporting is being done	2024-25
10.	Name of the Stock Exchange(s) where shares are listed	• The National Stock Exchange of India Limited (NSE) • BSE Limited
11.	Paid-up Capital (₹)	555.75 million
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Poonam Jindgar Designation: Global Head, ESG and Sustainability Email ID: poonam.jindgar@birlasoft.com Telephone: +91-20-6652 5000
13.	Reporting boundary (Standalone or Consolidated basis)	Standalone, unless stated in the sections of the report
14.	Name of assurance provider	TUV India Private Limited
15.	Type of assurance obtained	Reasonable

II. Products/Services:

16. Details of business activities (accounting for 90% of the turnover):

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Information and Communication	Computer Programming, Consultancy, and related activities	100%

17. Product/Services sold by the entity (accounting for 90% of the entity's Turnover):

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Computer programming, consultancy, and related activities	62011	100%

III. Operations:

18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National	-	8	8
International	-	21	21

19. Markets Served by the entity:

a. Number of Locations:

Locations	Number
National (No. of States)	5
International (No. of Countries)	16

b. What is the contribution of exports as a percentage of the total turnover of the entity?

Birlasoft's export contribution was 91% of its total turnover.

c. A brief on types of customers?

Industries that are served:

- **Manufacturing:** Through our bMACH™ approach, we enable smart factories, resilient supply chains, and sustainable operations. Leveraging AI, IoT, and cloud, we support eight key focus areas - from connected products to workforce productivity - helping manufacturers unlock new revenue models, achieve operational excellence, and meet sustainability goals.
- **Energy and Utilities (E&U):** With 25+ years of domain expertise, we empower energy clients to modernize infrastructure and streamline operations. Our offerings spanning AI/ML, IoT, ERP, cloud, RPA, and analytics drive real-time intelligence and efficiency across the energy value chain.
- **Life Sciences and Services (LSS):** We enable end-to-end transformation for MedTech and Pharma with AI-powered solutions across R&D, manufacturing, supply chain, and commercialization. From cloud adoption to compliance and analytics, we help accelerate innovation, improve efficiency, and enhance patient outcomes.
- **Banking, Financial Services, and Insurance (BFSI):** We help customers modernize legacy systems, streamline compliance, and elevate digital experiences using cloud, GenAI, and domain-driven innovation. Our expertise spans banking, capital markets, and insurance, enhancing agility, reducing risk, and meeting evolving regulatory demands.

IV. Employees:

20. Details as at the end of Financial Year 2024-25:

a. Employees and Workers (including differently abled)

Employees (including differently abled)

Sr. No.	Particulars	Total (A)	Male		Female		Others*	
			Number (B)	Percentage (B/A)	Number (C)	Percentage (C/A)	Number (D)	Percentage (D/A)
1.	Permanent Employees	10,882	8,112	75%	2,710	25%	60	1%
2.	Other than Permanent Employees	1,048	611	58%	136	13%	301	29%
3.	Total Employees (1+2)	11,930	8,723	73%	2,846	24%	361	3%

*Others here means those employees whose gender is undisclosed.

Note: The headcount data includes data of Birlasoft Limited's subsidiaries.

Workers (including differently abled)

Sr. No.	Particulars	Total (A)	Male		Female	
			Number (B)	Percentage (B/A)	Number (C)	Percentage (C/A)
4.	Permanent Workers	Not Applicable to Birlasoft as the Company's business is related to IT service offerings to customers and the Company does not categorize its workforce as workers.				
5.	Other than Permanent Workers					
6.	Total Workers (4+5)					

b. Differently abled Employees and Workers

Differently Abled Employees

Sr. No.	Particulars	Total (A)	Male		Female	
			Number (B)	Percentage (B/A)	Number (C)	Percentage (C/A)
1.	Permanent Employees	21	18	86%	3	14%
2.	Other than Permanent Employees	-	-	-	-	-
3.	Total differently abled employees (1+2)	21	18	86%	3	14%

Differently Abled Workers

Sr. No.	Particulars	Total (A)	Male		Female	
			Number (B)	Percentage (B/A)	Number (C)	Percentage (C/A)
4.	Permanent Workers	Not Applicable, the Company does not identify its workforce as workers.				
5.	Other than Permanent Workers					
6.	Total differently abled workers (4+5)					

21. Participation/Inclusion/Representation of Women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	Percentage (B/A)
Board of Directors	7	3	43%
Key Management Personnel	3	2	67%

22. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

Particulars	FY 2024-25				FY 2023-24				FY 2022-23			
	Male	Female	Others*	Total	Male	Female	Others*	Total	Male	Female	Others*	Total
Permanent Employees	15.3%	16.7%	0.3%	15.3%	13.8%	16.2%	2.1%	14.1%	28.8%	30.8%	8.7%	28.6%
Permanent Workers	Not Applicable, the Company does not identify its workforce as workers.											

*Others here means those employees whose gender is undisclosed.

V. Holding, Subsidiary and Associate Companies (including joint ventures):

23. (a) Names of holding/subsidiary/associate companies/joint ventures

Sr. No.	Name of the holding/ subsidiary/associate companies/ joint ventures (A)	Indicate whether holding/ subsidiary/ associate/joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Birlasoft Inc.	Subsidiary	100%	No
2	Birlasoft Sdn. Bhd.	Subsidiary	100%	No
3	Birlasoft Solutions Limited	Subsidiary	100%	No
4	Birlasoft Solutions France	Subsidiary	100%	No
5	Birlasoft Solutions Inc.	Subsidiary	100%	No
6	Birlasoft Computer Corporation	Subsidiary	100%	No
7	Birlasoft Solutions ME FZE	Subsidiary	100%	No
8	Birlasoft (UK) Limited	Subsidiary	100%	No
9	Birlasoft Solutions GmbH	Subsidiary	100%	No
10	Birlasoft Solutions Mexico, S.A. DE C.V.	Subsidiary	100%	No
11	Birlasoft Solutions Ltda.	Subsidiary	100%	No
12	Birlasoft Consulting Inc.	Subsidiary	100%	No
13	Birlasoft Technologies Canada Corporation	Subsidiary	100%	No

Note: As on March 31, 2025, the Company has 13 subsidiaries, including step-down subsidiaries. The Company has two material subsidiaries, namely, Birlasoft Solutions Inc. & Birlasoft Inc.

VI. CSR Details:

24.	(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
	(ii) Turnover (in ₹)	26,578.83 million
	(iii) Net Worth (in ₹)	16,464.65 million

VII. Transparency and Disclosures Compliances:

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct

Stakeholder Group from whom complaint is received	Grievance Redressal Mechanism in place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	Current Financial Year 2024-25			Previous Financial Year 2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes. Grievances are solved at the community level through informal and participatory processes that involve the affected parties and NGO program managers. The dialogue is facilitated between both parties to help resolve grievances quickly, and amicably while preserving project objectives and expected outcomes. The unresolved grievances are escalated at the corporate level for resolution.	Nil	Nil	Complaints are addressed on spot	Nil	Nil	Complaints are addressed on spot
Shareholders	Yes. The Company provides adequate mechanism to address the grievances of the shareholders. There are dedicated e-mail IDs: grievances@birlasoft.com & secretarial@birlasoft.com for redressal of shareholders' grievances. For speedy redressal of grievances & for other requests pertaining to share transfers, correspondence relating to shares, dividend; the details of Compliance Officer & the Registrar & Transfer Agent ("RTA") are available on https://www.birlasoft.com/company/investors . In case of further dispute against the Company and/or RTA on delay or default in processing shareholders' request, the member may raise grievances/complaints/disputes as per the process provided on the website of Company at https://www.birlasoft.com/company/investors/policies-reports-filings#Shareholders-info .	4	Nil	All complaints were resolved satisfactorily	1	Nil	All complaints were resolved satisfactorily
Employees and workers	The Company has adopted the Whistle Blower Policy that lays down the principles and standards governing the actions of the Company and its employees. It encourages all its stakeholders to communicate and raise any behavior or practice, they may be aware of and suspect to be unethical, illegal, or otherwise inappropriate and harmful to the Company. Birlasoft is committed to undertaking a prompt examination of any concern or issue raised by employee. The employee who wishes to raise a concern can do so by writing to internal grievance mailbox at grievanceredressal@birlasoft.com . Also, the employees can reach out for any issues related to workplace at the email ID- workplacesafety@birlasoft.com .	6	Nil	Complaints received & closed appropriately as per Company's Policy	9	2	The pending complaints will be resolved as per the process

Stakeholder Group from whom complaint is received	Grievance Redressal Mechanism in place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	Current Financial Year 2024-25			Previous Financial Year 2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Customers	The customer complaints are technology specific and get resolved at the appropriate level through the defined resolution process, at the time of delivery of the Services/Software before contract closure.	9	2	Based on customer complaint RCA done, however 2 customer complaints action closure is pending	16	Nil	All complaints resolved
Value Chain Partners	Birlasoft has a Supplier Conduct Guidelines and Procurement and Global Supplier Management Policy. As per the Guidelines, suppliers may report any unethical activity anonymously to the Birlasoft team during the quarterly business review meeting with the supplier.	Nil	Nil	-	Nil	Nil	-
Implementation Partner (NGOs)	Yes. Grievances are resolved with implementing partner (NGOs) in regular connects, interactions, or as and when need arises.	Nil	Nil	Complaints are addressed on spot	Nil	Nil	Complaints are addressed on spot

The Policies are available on the website at - <https://www.birlasoft.com/company/investors/policies-reports-filings>.

26. Overview of the entity's material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format:

Sr. No.	Material issue Identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial Implications of the risk or opportunity (Indicate positive or negative implications)
1.	Data Privacy and Cyber Security	Risk	Risk: Data privacy and cybersecurity are major global concerns, with legislation like GDPR, CCPA, and equivalents imposing severe consequences for non-compliance. Ensuring data privacy across the information life cycle is critical. As companies adopt new technologies like mobile computing, IoT, and cloud computing, cybersecurity becomes a crucial risk, with threats including targeted attacks, ransomware, malware, and data leakage.	The Company employs a robust information security management system to mitigate data privacy and cybersecurity risks. It maintains governance mechanisms for regular evaluation of the privacy program's effectiveness. Cutting-edge data-security measures are in place, including PII Repositories, Privacy Impact Assessment, Incident Management Procedures, Breach Notification Management, and Subject Access Request Management. External assessments ensure compliance with global regulations, supported by ISO/IEC 27701:2019 certification. Periodic reviews ensure sustained ISO 27001:2022 certification and external third-party validation of compliance with the NIST Cyber Security framework.	Negative: Any violation, non-compliance, or inadequacy in privacy policies and procedures can lead to potential liabilities, penalties, and reputational damage. Cyber-attacks breaching our information network or failure to protect sensitive information of the Company's stakeholders in line with applicable laws may impact our operations or incur significant regulatory penalties, posing legal and reputational risks for Birlasoft.

Sr. No.	Material issue Identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial Implications of the risk or opportunity (Indicate positive or negative implications)
2.	Customer Engagement and Satisfaction	Risk & Opportunity	<p>Opportunity:</p> <p>The Company prioritizes growth by leveraging its portfolio of top multi-service accounts, emphasizing client management, cross-selling, and revenue generation through business transformation. The Company ensures not only sustained growth, but also lasting partnerships built on trust and value delivery.</p> <p>Risk:</p> <p>The Company's strategy is to focus on a select number of industry verticals, geography, customers, and offerings, with a possibility of business being concentrated in a particular area with consequential volatility.</p>	<p>The Company is expanding its service technology offerings to align with customer business needs, fostering annuity revenue and long-term client relationships. Additionally, it actively assesses strategic partnerships to manage competition, enhance technological capabilities, and facilitate organic growth.</p> <p>Birlasoft employs a Voice of Customer ("VOC") process to gauge customer perception of its deliverables and services. This process operates at both the project and engagement levels, with reviews conducted every six months. The goal is to maintain a VOC score of 4 or higher on a scale of 5, ensuring quality products and services for a positive customer experience. Customer feedback is collected and analyzed to identify actionable insights, with progress tracked to enhance VOC ratings over time.</p>	<p>Positive:</p> <p>The profitability of the Company is significantly influenced by consumer retention and happiness. Better business opportunities for growth and expansion can also result from improved customer satisfaction.</p> <p>Negative:</p> <p>In absence of continued customer service and engagement, customers can lose trust in Birlasoft's reliability to provide proposed quality service and will have adverse impact on growth of business.</p>
3.	Talent Attraction, Retention and Development	Risk & Opportunity	<p>Risk:</p> <p>The nature of the IT services business mandates the Company to recruit and retain professionals with requisite skill sets, adequate to meet customer demands and in alignment of Company's long term business strategy.</p> <p>Opportunity:</p> <p>Birlasoft cultivates a culture of equality, self-awareness, authenticity, and accountability, emphasizing gender and cross-cultural diversity. Through initiatives like BCares, BEngaged, and STAR, the Company showcases its values and culture of employee care and appreciation, positively impacting talent attraction and retention.</p>	<p>The Company maintains an effective talent acquisition function, strategizing to attract skilled professionals from diverse talent pools and sources. Working closely with business managers, the talent acquisition team implements a rigorous selection process to identify suitable candidates. Additionally, the Company prioritizes learning and development, providing a comprehensive training infrastructure for continuous skill enhancement and competency development across the organization. The Learning and Development team also addresses any project-specific skilling requirements as needed.</p> <p>To mitigate risks and maintain business continuity, the Company dedicates considerable effort to identify critical roles and conduct succession planning. This involves a thorough talent review process enabling leadership to identify development areas, role enhancements, and succession opportunities for key talent.</p>	<p>Negative:</p> <p>Insufficient or inadequately skilled resources, along with delays or absence of necessary resources, may lead to missed business opportunities or customer delivery escalations.</p> <p>Positive:</p> <p>Birlasoft values and respects its employees, offering fair opportunities for growth and development. This approach boosts creativity, productivity, and overall business performance. The Company also focuses on nurturing long-term and high-potential employees, including promoting gender diversity, to prepare them for senior roles.</p>

Sr. No.	Material issue Identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial Implications of the risk or opportunity (Indicate positive or negative implications)
4.	Diversity, Equity, and Inclusion	Risk & Opportunity	<p>Risk:</p> <p>A lack of diversity and inclusion within the organization can hinder productivity and innovation, as diverse teams bring varied perspectives that contribute to building better solutions. Moreover, insufficient inclusion may impede teams' ability to respect differences and engage in meaningful collaboration.</p> <p>Opportunity:</p> <p>Birlasoft has made deliberate and continuous effort to create and sustain a culture of equality, self-awareness, authenticity, and accountability in the realm of gender, cross-cultural diversity, persons with disabilities and LGBTQ+ inclusion.</p>	<p>Birlasoft has a DEI charter with focus on affirmative hiring, sensitization, and development. To ensure the culture of Diversity, Equality, and Inclusion the Company has various sensitization platforms for propagating focus on DEI and unconscious bias training with a target to cover all employees by FY 2026. Enhance gender hiring mix by 30% in FY 2025-26.</p>	<p>Positive:</p> <p>Birlasoft is committed to increase gender diversity to 30% in FY 2025-26. During FY 2024-25, the gender diversity at Company level was 24%.</p>
5.	Climate Change and Energy Management	Risk & Opportunity	<p>Risk:</p> <p>Climate change poses both physical and transition risks to our industry, impacting customer behavior, disrupting Company operations, and affecting infrastructure and supply chains. These risks also extend to the welfare of our staff and corporate strategy. Additionally, data centers, significant energy consumers and carbon emitters, contribute to environmental concerns. Birlasoft has identified three key areas of energy consumption: air conditioning (40%), computers and servers (38%), and utility usage (22%).</p> <p>Opportunity:</p> <p>Birlasoft continues to invest in building functional capabilities (Digital, Digital Analytics, Platforms, etc.) in desired verticals with swiftness and agility.</p>	<p>Birlasoft has implemented several mitigation strategies to address climate change and energy management risks. In line with its commitment to environmental sustainability, the Company has transitioned its Mumbai office from a conventional facility to a state-of-the-art green building. The new campus is designed to maximize natural lighting and ventilation, integrates energy-efficient systems, and has sophisticated water conservation technologies that helps to significantly lower environmental footprint. Additionally, Birlasoft has identified environment sustainability as a key focus area for Corporate Social Responsibility (CSR). Through Project Shodhan, a community initiative, the Company aims to significantly reduce pollution from crop stubble burning in 120 adopted villages of Punjab and Haryana by 2024. Furthermore, Birlasoft is dedicated to increasing its Renewable Energy (RE) share in the total energy mix by adopting the Power Purchase Agreement (PPA) model or sourcing power from solar parks located on the outskirts of its operational areas.</p>	<p>Negative:</p> <p>Extreme weather events like cyclones, heatwaves, and floods can disrupt our operations, leading to increased operational costs and lost business opportunities. Additionally, meeting environmental and CSR norms may incur higher operating expenses.</p>

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies, and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management Processes	Ethics and Integrity	Sustainable Business	Employee Well-being	Stakeholder Inclusiveness	Human Rights	Environment Sustainability	Public Advocacy	Social Development	Customer Well-being
1. a. Whether your entity's policy/principles cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes*	Yes*	Yes	Yes*	Yes*	Yes*	Yes	Yes*
c. Policies covered under each principle and web-link of the Policies, if available	1. Code of Business Ethics and Conduct Policy 2. Whistle Blower Policy	Global Supplier Management Policy#	1.EOHS Policy 2. Global Diversity Equity and Inclusion (DE&I) Policy 3. Global Supplier Management Policy# 4. Grievance Redressal Policy# 5. POSH Policy 6. Equal opportunity employer Policy#	Corporate Social Responsibility (CSR) Policy	1.POSH Policy 2. Human Rights Policy 3. Equal opportunity employer Policy# 4. Whistle Blower Policy	1.EOHS Policy 2. Energy Management Policy# 3. Water Management Policy# 4. Waste Management Policy#	Code of Business Ethics and Conduct Policy	Corporate Social Responsibility (CSR) Policy	Policies on Intranet 1. Cloud Security Policy# 2. Data Protection Policy# 3. Information Security Policy# 4. Privacy Policy# 5. Information Security Awareness and Training Policy#
2. Whether the entity has translated the policy into procedures? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 14001:2015 – Environment Management System ISO 45001:2018 – Occupational Health and Safety Management System ISO 27701:2019 – Privacy Information Management System ISO 27001:2022 – Information Security Management System ISO 9001:2015 – Quality Management System ISO 20000:2018 – Information Technology Service Management System								
5. Specific commitments, goals, and targets set by the entity with defined timelines, if any	<ul style="list-style-type: none"> Carbon Neutral by 2040 Net Zero Target by 2050 Increase Renewable Energy share to 30% of total electricity consumption by FY 2030. Zero Liquid Discharge (ZLD) at all premises. 								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Governance, leadership, and oversight	Ethics and Integrity	Sustainable Business	Employee Well-being	Stakeholder Inclusiveness	Human Rights	Environment Sustainability	Public Advocacy	Social Development	Customer Well-being
7. Statement by the director responsible for the business ESG related challenges, targets, and achievements (listed entity has flexibility regarding the placement of this disclosure)	<ul style="list-style-type: none"> Zero Waste to Landfill by 2030 for owned premises. 100% recycle of e-waste year-on-year. Increase overall gender diversity to 30% by FY 2025-26. 100% employees to be sensitized and trained on overcoming unconscious bias in the workplace by FY 2025-26. Nurture long-term and high potential employees, including gender diversity to get them ready for elevated roles or senior management roles. Drive an average of 40 learning hours per employee per year. Ensure acceptance from supplier on Birlasoft Supplier Code of Conduct. Set the standard for data protection, ensuring all digital assets are managed with the highest level of security and privacy. Achieve VOC (Voice of Customer) >=4 (on scale 1 to 5) and improvement in >90% projects from last VOC score. Ensure all employees to be covered under holistic employee well-being initiatives such as BCares Program. 								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies)									
9. Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No). If "Yes", provide details									

*Most of the policies in respect of the aforesaid principles have been approved by the Board and some of the policies have been approved by the CEO & Managing Director who is entrusted by the Board to approve the business relevant policies. The remaining policies are internal policies, which have been approved by the concerned Department Heads. The policies which have been approved by the Board can be viewed on the website of the Company at <https://www.birlasoft.com/company/investors/policies-reports-filings> and the remaining policies are internal documents and are available on intranet for all employees.

Indicate policies that are approved by the leadership team of Birlasoft and not by the Board of Directors.

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee									Frequency (Annually/Half yearly/Quarterly/ Any Other-please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Policies and procedures are periodically reviewed by the Board/Board Committees/Functional Heads, as and when applicable.									Annually/Half-Yearly/Periodically								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company complies with all the applicable laws of land where we operate in. The compliance with statutory requirements is reviewed by the Board/Board Committees/Functional Heads of the Company on a periodic basis.																	

11. Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If "Yes", provide name of the agency.

P1	P2	P3	P4	P5	P6	P7	P8	P9
Birlasoft has not carried out independent assessment of its policies through an external agency.								
However, all Company policies are regularly reviewed and updated by respective Functional Heads, followed by the Board/ Board Committees, as and when need arises due to external environment changes or geopolitical scenarios.								

12. If Answer to Question (1) above is "No", i.e. not all Principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally, and ethically responsible.

Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent, and Accountable

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year 2024-25:

Segment	Total number of training and awareness programs held	Topics/Principles covered under training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors (BoD)	6	Various Board meetings held during the reporting year to deliberate and discuss on Company's business growth strategy and trajectory, business expansion plans, sustainability plans and journey, and review Company's financial and non-financial performance. In addition to this, a session on ESG awareness, changes in sustainability landscape, and regulatory requirements and its impact on Birlasoft was organized.	100%
Key Managerial Personnel (KMP)	7	Training and capacity on ESG landscape, Regulatory requirements, internal control framework, mandatory trainings, ethics growth trajectory, business strategy development planning, Information Security Awareness, Prevention of Sexual Harassment, and technical and financial analysis.	100%
Employees other than BoD and KMPs	2,784	Technical Training: NET Core Microservices - The Complete Guide (.NET 6 MVC), Net Full Stack Foundation, A Beginner's Guide to Investing, A General Approach to Risk Management, A Tour of Google Cloud Hands-on Labs, Access an EC2 instance shell from the AWS console, Access Analysis, Access Control Concepts, Achieving Excellence in GCP Architecting, Actual Costing in SAP S/4HANA, Address B usiness Issues with Data Science, Administering Information protection and compliance in Microsoft 365-SC, Administering Information Protection and Compliance in Microsoft 365 SC-400, Administration, Administration of SAP S/4HANA Cloud, Public Edition, Adobe Indesign for Beginners: Workshop Flyer Design, Advanced Angular Development, Advanced Angular Topics, Advanced Application Management with Red Hat OpenShift, Advanced Automation Frameworks and Testing with TestNG, Advanced Business Analysis: Elicitation & Analysis, Advanced C# Programming in NET Core, Advanced Clinical Data Science, Advanced Cybersecurity, Advanced Cybersecurity Concepts and Capstone Project, Advanced Data Analysis and Collaboration in Qlik Sense, Advanced Data Analysis with ChatGPT, Advanced Data Modeling, Advanced Data Visualization with Tableau, Advanced DevOps Tools and Practices, Advanced Digital Transformation,	92%

Segment	Total number of training and awareness programs held	Topics/Principles covered under training and its impact	%age of persons in respective category covered by the awareness programmes
		<p>Advanced Elasticsearch Operations and Cloud Deployment, Advanced Exploitation and Scripting Techniques, Advanced Java, Advanced Java Concepts and Collections, Advanced Learning Algorithms, Advanced Linux Troubleshooting and System Recovery, Advanced Manufacturing Enterprise, Advanced Manufacturing Process Analysis, Advanced Microsoft Power BI, Advanced MySQL Topics, Advanced Network Security, Advanced Prompt Engineering for Everyone, Advanced React, Advanced React Projects and Ecommerce Development, Advanced Relational Database and SQL, Advanced Requirements Management & Solution Evaluation, Advanced Selenium WebDriver Techniques and Framework Design, Advanced SQL Retrieval Queries in SQLiteStudio, Advanced Tableau - LOD Calculations, Advanced Tableau - Table Calculations, Advanced Techniques for Implementing Security Services, Advanced TestNG Framework and Integration with Selenium, Advanced Threat Hunting and Incident Response, Agentic AI and AI Agents: A Primer for Leaders, Agile Masterclass: Agile for Project Management, AI & Law, AI Agentic Design Patterns with AutoGen, AI and Climate Change, AI and Public Health, AI Basics and Tools for Creativity.</p> <p>Birlasoft's Mandatory Trainings: Code of Business Ethics and Conduct, Prevention of Sexual Harassment (POSH), Prevention of Sexual Harassment (Onsite), Information Security Awareness Training including Data Privacy, Prevention of Insider Trading, ESG and Sustainability, Enterprise Risk Management at Birlasoft.</p> <p>Domain Training: bMACH Sales Certification - Manufacturing, Clinical Data Models and Data Quality Assessments; Data Management for Clinical Research, Supply Chain Logistics, Supply Chain Management Strategy, Introduction to Banking, Insurance Level 1.</p> <p>Project Management Training: Project Management Trainings delivered by PMI Institute, Introduction to Project Management, Agile Fundamentals, Agile Leadership Capstone, Agile Leadership: Introduction to Change, Agile Meets Design Thinking, Agile Scrum, Agile Ways of Working Trainings delivered by Scrum Alliance.</p> <p>Soft Skill Training: Critical Thinking - One Weatherford, Critical Thinking Skills for the Professional, Cultural Awareness and Sensitivity, Customer Service Fundamentals, Decision Making - How to Choose the Right Problem to Solve, Workshop on Design Thinking for Innovators, Developing Interpersonal Skills, Early Edge Program with Practice Lab, EBS Masterclass and Power Skills.</p>	
Workers		Not Applicable. There are no workers in Birlasoft.	

2. Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year, in the following format:

(Note: the entity shall make disclosures based on materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the entity's website)

Monetary

	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (in ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine			Nil		
Settlement					
Compounding Fee					

Non-Monetary

	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment			Not Applicable	
Punishment				

3. Of the instances disclosed in Question 2, above detail of the Appeal/Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
Not Applicable since no cases of non-compliances registered for Birlasoft Limited.	

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide web-link to the policy.

Yes, Birlasoft has released anti-bribery and anti-corruption policy disclosed on the website of the Company: <https://www.birlasoft.com/sites/default/files/resources/downloads/investors/anti-bribery-anti-corruption-2023-24.pdf>. Birlasoft takes a zero-tolerance approach to bribery and corruption and is committed to acting professionally, fairly, and with integrity in all business dealings and relationships wherever the Company operates. The Company implements and enforces effective systems to counter bribery.

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/corruption:

	Current Financial Year 2024-25	Previous Financial Year 2023-24
Directors	Nil	Nil
Key Managerial Personnel (KMPs)		
Employees		
Workers		

6. Details of complaints with regard to conflict of interest:

	Current Financial Year 2024-25		Previous Financial Year 2023-24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	-	Nil	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	-	Nil	-

7. Provide details of any corrective action taken or underway on issues related to fines/penalties/action taken by regulators/ law enforcement agencies/judicial institutions, on cases of corruption and conflicts of interest.

During the FY 2024-25, there was no instance of corruption nor bribery, therefore, no corrective action was required.

8. Number of days of accounts payables ((Accounts payable*365)/Cost of goods/services procured) in the following format:

	Current Financial Year 2024-25	Previous Financial Year 2023-24
Number of days of accounts payables	71	84

9. Open-ness of Business:

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	Current Financial Year 2024-25	Previous Financial Year 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of the total purchases	Not Applicable, Birlasoft does not engage in export or import via trading houses	
	b. Number of trading houses where purchases are made from		
	c. Purchases from top 10 trading houses as % of total purchases from trading houses		
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	Not Applicable, Birlasoft is in service sector industry	
	b. Number of dealers/distributors to whom sales are made		
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors		
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	1%	2%
	b. Sales (Sales to related parties/Total Sales)	87%	86%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	70%	48%
	d. Investments (Investments in related parties/Total Investments made)	28%	30%

Leadership Indicators

1. Awareness programmes conducted for the value chain partners on any of the principles during the financial year 2024-25:

Total number of awareness programmes held	Topics/Principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	Importance of ESG in Supply chain, Expectations from Supply Chain partners on ESG, Understanding of 17 UN SDGs, Capacity building on Birlasoft's Supplier ESG checklist and ESG attributes requirement for statutory reporting i.e., BRSR and other reporting framework-Sustainability Report.	27%

2. Does the entity have processes in place to avoid/manage conflict of interests involving members of the Board? (Yes/No).

If "Yes", provide details of the same.

At Birlasoft, the Company receives periodic and ongoing declarations from its Board members, on the entities they are interested in and ensures requisite approvals, as required under the statute as well as the Company's policies, are in place before transacting with such individuals and entities.

Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe.

Essential Indicators

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

	Current Financial Year 2024-25	Previous Financial Year 2023-24	Details of improvements in environmental and social impacts
R&D	4%	-	Digital transformations and IT initiatives:
Capex	81%	93%	Birlasoft undertook various initiatives as part of its digitalization and IT initiatives, which had socio-environmental benefits such as online gift registration, SharePoint migration (On-Prem to Online), transition to advanced Azure DevOps, and adoption of new Secure Service Edge (SSE) to improve performance, security, and lower energy use. Energy Efficiency Initiatives: 1. Replacement of HVAC system with more efficient VRF system. 2. Replacement of CFL with LED lighting for improving energy efficiency. 3. Modular UPS replaced with conventional unit in Pune office SDB2 and PAC unit in SDB2 UPS and battery room. Water Conservation Initiatives: Birlasoft has implemented CAMUS-SBT (Continuous Advanced Multistage System – Soil Biotechnology) sewage treated plant which is a unique innovation to treat sewage water using terrestrial ecology for optimum utilization of water.

**2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No). Yes
b. If "Yes", what percentage of inputs were sourced sustainability?**

Responsible sourcing is becoming an area of focus for Birlasoft, and the Company is committed to conduct its business with the highest standards of ethics and integrity and expects the same level of commitment from its business partners i.e., suppliers, contractors, and consultants. The 'Suppliers Conduct Guidelines' mandates following ethical standard requirements from its suppliers:

- Labor Force, Employment Laws, and Non-Discrimination
- Payment of statutory dues such as PF, ESI, etc.
- Focus on supplier diversity
- Compliance with Environmental Laws, Environmental Permits, and Product Safety and Health Laws
- Intellectual Property and Confidential Information
- Cyber Security, Confidential Information and Data Privacy
- Equipment and Information Security
- Integrity of Business Records and Compliance with Accounting Procedures
- Laws Relating to Government and Regulatory Agencies and Dealings with public officials, competition laws, Antiboycott, Export Control and Anti-Corruption Laws and Conflicts of Interest

At Birlasoft, while onboarding strategic suppliers, the above-mentioned factors are rigorously reviewed as part of supplier due diligence checklist by our supplier management team. The onboarded suppliers digitally acknowledge Birlasoft's Group Supplier Conduct Guidelines, whereby they conform to comply with the laid down obligations mentioned in the Guidelines. As a result of these practices, 100% of the inputs are sourced sustainably at Birlasoft and as a step towards sustainability in logistics and transportation, the Company has sourced electric vehicles for day-to-day transport operations in partnership with an industry pioneer in this domain to reduce its carbon emissions in transport activities.

3. Describe the processes in place to safely reclaim your products for reusing, recycling, and disposing at the end of life for: (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) Other waste.

Birlasoft is an IT Service provider Company, and its nature of business does not manufacture products that can be reclaimed at end-of-life; therefore, question is Not Applicable.

The Company acknowledges its commitment towards waste management and upholds the principle of circularity. All the waste generated during business operation is safely disposed to authorized vendors for either recycling/reuse or safe disposal as per the respective State Pollution Control Board (SPCB) guidelines and standards.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No).

- **If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?**
- **If not, provide steps taken to address the same.**

Extended Producer Responsibility (EPR) is Not Applicable to Birlasoft business operations, as the Company is neither manufacturing products nor engages in packaging business; it is an IT Software Company.

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective/Assessment (LCA) for any of its products (for manufacturing industries) or for its services (for service industry)? If yes, provide details in the following format:

NIC Code	Name of Product/Service	% of Total Turnover contributed	Boundary for which the Life Cycle Perspective/Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide web-link.
Not Applicable to Birlasoft Limited, as it is an IT Company.					

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products/services, as identified in the Life Cycle Perspective/Assessments (LCA) or through any other means, briefly describe the same along with action-taken to mitigate the same.

Name of Product/Service	Description of the risk/concern	Action Taken
Birlasoft is in IT service sector and does not manufacture products; therefore, it has not undertaken Life Cycle Assessment (LCA). However, the Company acknowledges its commitment towards environment responsibility and most categories of waste are appropriately disposed with authorized vendors for reuse/recycling, and safe disposal as per the applicable regulatory requirements.		

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	Recycled or re-used input material to total material	
	Current Financial Year 2024-25	Previous Financial Year 2023-24
Not Applicable, the nature of business of the Company is to provide IT services to clients. The Company is not engaged in manufacturing of goods.		

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

	Current Financial Year 2024-25			Previous Financial Year 2023-24		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Not Applicable, the nature of business of the Company is to provide IT services to clients. The Company is not engaged in manufacturing of goods.					
E-Waste						
Hazardous Waste						
Other Waste						

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category

Indicate Product Category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not Applicable to Birlasoft Limited, as it is an IT Company. The Company does not manufacture products nor packaging materials.	

Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains

Essential Indicators

1. a. Details of measures for the well-being of employees:

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	8,112	8,112	100%	8,112	100%	-	-	8,112	100%	7,317	90%
Female	2,710	2,710	100%	2,710	100%	2,710	100%	-	-	2,599	96%
Others*	60	60	100%	60	100%	-	-	-	-	-	-
Total	10,882	10,882	100%	10,882	100%	2,710	25%	8,112	75%	9,916	91%
Other than Permanent Employees#											
Male	611	-	-	-	-	-	-	-	-	-	-
Female	136	-	-	-	-	136	100%	-	-	-	-
Others*	301	-	-	-	-	-	-	-	-	-	-
Total	1,048	-	-	-	-	136	13%	-	-	-	-

*Others here means those employees whose gender is undisclosed.

#The benefits are provided by third-party, hence, the details are not available

1. b. Details of measures for the well-being of Workers:

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	Not Applicable, the Company does not identify its workforce as workers.										
Female											
Total											
Other than Permanent Workers											
Male	Not Applicable, the Company does not identify its workforce as workers.										
Female											
Total											

1. c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:

	Current Financial Year 2024-25	Previous Financial Year 2023-24
Cost incurred on well-being measures as a % of total revenue of the company	3%	2%

2. Details of retirement benefits, for Current FY 2024-25 and Previous FY 2023-24

Benefits	Current Financial Year 2024-25			Previous Financial Year 2023-24		
	No. of employees covered as % of total employees	No. of workers covered as % of total workers	Deducted and deposited with the authority (Yes/No/N.A.)	No. of employees covered as % of total employees	No. of workers covered as % of total workers	Deducted and deposited with the authority (Yes/No/N.A.)
PF	100%		Yes	100%		Yes
Gratuity	100%	Not Applicable	N.A.	100%	Not Applicable	N.A.
ESI	100%*		Yes	100%*		Yes

*Eligible employees

3. Accessibility of Workplaces:

Are the premises/offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

If "Not", then whether any steps are being taken by the entity in this regard.

Yes, the premises/offices of Birlasoft are accessible to differently abled employees, as per the requirements of the Rights of Persons with Disabilities Act, 2016. Our offices have been designed with a strong emphasis on inclusivity and accessibility, as the office spaces are equipped with wheelchair parking areas, height-adjustable workstations, and access ramps at entrances.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, please provide the web-link of the policy.

Birlasoft believes in being an equal opportunity employer, where all qualified applicants will receive consideration for employment based on merit without regard to race, color, religion, gender, sexual orientation, gender identity or expression, age, nationality, disability status, genetic information, veteran status, or any other characteristic protected by law. The Company intends to apply this Equal Opportunity Employer (EOE) Policy consistently throughout the period of employment of the individual right from the recruitment process till retirement/separation.

The Equal Opportunity Employer Policy is available at <https://www.birlasoft.com/sites/default/files/resources/downloads/investors/equal-opportunity-policy.pdf>

5. Return to work and Retention rates of permanent employees and workers that took parental leave for FY 2024-25.

Gender	Permanent Employees		Permanent Workers	
	Return to Work Rate	Retention Rate	Return to Work Rate	Retention Rate
Male	100%	85%	Not Applicable, the Company does not identify its workforce as workers	
Female	100%	79%		
Total	100%	84%		

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and workers? If yes, give details of the mechanism in brief:

Permanent Workers	Not Applicable, the Company does not identify its workforce as workers.
Other than Permanent Workers	
Permanent Employees	Yes, at Birlasoft we have mechanism for receiving and redressing various types of grievances of both permanent and other than permanent employees. Few of the mechanisms are:
Other than Permanent Employees	

- Whistle Blower Policy: Employees can raise any concern or grievance related to violation of business ethics, integrity, or unfair business practices. The policy is available on the website of the Company.
- POSH Policy and POSH complaint tool for handling all sexual harassment related grievances and complaints. This policy is as per the POSH Act and available on the website of the Company.
- Grievance Redressal Policy: Employees can raise grievances related to their concern on the grievance management portal. The grievances so raised are managed by the responsible team, who ensures that the grievances are addressed and resolved appropriately, and status is communicated to the aggrieved person.
- Incident Management Tool: Birlasoft also has an online incident management tool in ServiceNow where employees can raise their general incidents or service tickets or regular grievances related to salary, reimbursements, systems, software, facilities, infrastructure, transportation etc. This is also monitored and resolved by the concerned teams and resolution is provided to the aggrieved person. There is inbuilt escalation mechanism in case the issue is not resolved within timeframe.

7. Membership of employees and worker in association(s) or Unions recognized by the listed entity:

Category	Current Financial Year 2024-25			Previous Financial Year 2023-24		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of Association(s) or Unions (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of Association(s) or Unions (D)	% (D/C)
Total Permanent Employees						
- Male						
- Female						
Total Permanent Workers						
- Male						
- Female						

There are no employee associations or unions recognized by the Company, as there has not been any such demand or interest expressed by any employee group for formation of any association or union.

8. (a) Details of training given to employees and workers on “Health and Safety Measures”

Category	Current Financial Year 2024-25			Previous Financial Year 2023-24		
	Total (A)	Number (B)	% (B/A)	Total (C)	Number (D)	% (D/C)
Employees						
Male	8,112	-	-	8,504	-	-
Female	2,710	-	-	2,791	-	-
Others*	60	-	-	37	-	-
Total	10,882	6,045	56%	11,332	7,153	63%
Workers						
Male						
Female						
Total						

*Others here means those employees whose gender is undisclosed.

Note: The above data for employees pertains to ‘permanent employees’ only, as health and safety measures related training and mock drills are carried out at Birlasoft; however, the break-up of male, female is not available.

(b) Details of training given to employees and workers on “Skill Upgradation”

Category	Current Financial Year 2024-25			Previous Financial Year 2023-24		
	Total (A)	Number (B)	% (B/A)	Total (C)	Number (D)	% (D/C)
Employees						
Male	8,112	7,490	92%	8,504	8,147	96%
Female	2,710	2,523	93%	2,791	2,596	93%
Others*	60	48	80%	37	34	92%
Total	10,882	10,061	92%	11,332	10,777	95%
Workers						
Male						
Female						
Total						

*Data for ‘Others’ i.e., Undisclosed gender is available for the financial year 2024-25.

Note: The skill training data pertains to permanent employees, includes capacity building on technical, soft skill, and behavior training aspects.

9. Details of Performance and Career Development reviews of employees and workers:

Category	Current Financial Year 2024-25			Previous Financial Year 2023-24		
	Total (A)	Number (B)	% (B/A)	Total (C)	Number (D)	% (D/C)
Employees						
Male	8,112	7,603	94%	9,394	8,143	87%
Female	2,710	2,554	94%	3,201	2,617	82%
Others*	60	36	60%	288	33	11%
Total	10,882	10,193	94%	12,883	10,793	84%
Workers						
Male						
Female						
Total						

*Others i.e., Undisclosed gender is available for financial year 2024-25.

Note: Performance review and career development feedback is undertaken for Full-time Employees with benefits (permanent employees) of Birlasoft through a formal and informal communication channel and feedback mechanism.

10. Health and Safety Management System:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No) If “Yes”, then coverage of the system.	Yes, Our Head office at Pune location is certified with ISO 14001:2015 Environment Management System (EMS) and ISO 45001:2018 Occupation Health and Safety (OHS) Management System.
b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis of the entity?	Birlasoft undertakes risk assessment as per ISO 45001 standards and has a Hazard Identification Risk Assessment (HIRA) template for identifying routine and non-routine risks and hazards.
c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks? (Yes/No)	Yes, employees can report such issues through feedback over mail or feedback over online Service tool (Service Now). In addition to this, for Pune location, an email: workplacesafety@birlasoft.com is available to report work related hazards, address their grievances, and remove themselves from any risk or hazard.
d. Do the employees/workers of the entity have access to non-occupational medical and healthcare services? (Yes/No)	Yes, all employees have medical insurance which has tie ups with various hospitals in different localities.

11. Details of safety related incidents, in the following format:

Safety Incidents/Number	Category*	Current Financial Year 2024-25	Previous Financial Year 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	N.A.	N.A.
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	N.A.	N.A.
Number of fatalities	Employees	Nil	Nil
	Workers	N.A.	N.A.
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	N.A.	N.A.

*Including in the contract workforce

12. Describe the measures taken by the entity to ensure a safe and healthy workplace.

Birlasoft has adopted an EOHS Policy aligned with ISO 14001:2015 and 45001:2018 standards, committed to provide a safe and healthy work environment to all its associates, business partners and other stakeholders affected by Company's operation. The Company strives towards zero accident workplace, physical and emotional well-being, and safety of all stakeholders, which is achieved by implementing training, counseling, preventing, and risk-control programs. The section below highlights some key initiatives undertaken by the Company to ensure conducive, safe, and healthy workplace:

- 1. Finance related sessions - BCares sessions are organized to aid employees understand the nuances of financial well-being and planning, which includes financial well-being programs as mentioned below:**
 - a. Financial Wellness for Women: aimed at educating the female employees of all age groups on financial and retirement planning, thus helping them to take charge of their finances.
 - b. Financial Planning Module: focuses on planning finances and investments, exploring the power of compounding and diversification of investment portfolio to maximize wealth.
- 2. Focused session on Diabetes, Sleep Apnea** - Holistic sessions on Ergonomics, Joints Pain, Heart Health, Hepatitis, Cervical Cancer, Diabetes and Sleep Apnea have brought about awareness in terms of prevention and management of such conditions. These sessions were conducted in collaboration with the country's finest hospitals and senior medical professionals who helped employees by answering their questions.
- 3. Mental well-being including Counselling sessions** - to foster a culture of employee emotional well-being, mental health awareness month campaign, the workshop - barefoot counselling that aims at educating the leaders and managers to help their team members in times of distress and Regular Face-to-face sessions with counsellors have been organized. The response has been positive, where the employees appreciate the opportunity to be able to seek trustworthy, optimistic, and sensitive advice.

13. Number of Complaints on the following made by employees and workers:

	Current Financial Year 2024-25			Previous Financial Year 2023-24		
	Filed during the year	Pending Resolution at the end of year	Remarks	Filed during the year	Pending Resolution at the end of year	Remarks
Working Conditions	Nil	Nil	-	Nil	Nil	-
Health & Safety	Nil	Nil	-	Nil	Nil	-

14. Assessments for the Year (2024-25):

	% of plants and offices that were assessed (by entity or statutory authorities or third party)
Health and Safety Practices	100%
Working Conditions	100%

Note: Birlasoft Pune location is ISO 45001 certified from TUV India Private Limited.

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risk/concerns arising from assessment of health and safety practices and working conditions.

During FY 2024-25, no such incident was recorded.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees; (B) Workers (Yes/No).

Birlasoft's GPA/GTL and Benevolent Fund have death coverage for its employee's basis the grade ranging from ₹ 5 lakhs to ₹ 2 crores. In addition, IKSHANA - Benevolent Fund provides support or assistance in form of education assistance, differential cost treatment of hospitalization before death, and support for major life-threatening medical exclusions from health insurance scheme for its employees.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

At Birlasoft, we have implemented appropriate systems and tools that processes and deducts statutory dues. For our value chain partners, we have engaged external compliance partner, who audits all our manpower vendors for their statutory and labor law compliances, including PF, ESIC, minimum wages, bonus etc. The compliance dashboard highlights level of compliance against various acts and laws and appropriate remedial or corrective action taken by the respective function(s), based on the audit findings.

3. Provide the number of employees/workers having suffered high consequence work-related injury/ill-health/fatalities (as reported in Q 11 of Essential Indicators above), who have been/are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total Number of affected employees/workers		No. of employees/workers that are rehabilitated or whose family members have been placed in suitable employment	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employees	Not Applicable, no injury was recorded in the reporting period.			
Workers				

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/No)

At Birlasoft, currently there is no formal procedure for transition assistance to retiring employees, since we have a young workforce and count of retiring employees is not beyond 5 per year. For retiring employees, based on their expertise and business need the Company helps them by extending their services on contract, post-retirement. For the terminated employees, the Company does not currently provide any assistance (The terminations are majorly on the grounds of disciplinary actions or violation of employment agreement).

5. Details on assessment of value chain partners (FY 2024-25):

	% of value chain partners (by value of business done with such partners) that were assessed
Health and Safety Practices	100%
Working Conditions	100%

Note: Birlasoft undertakes health and safety training and assessment of its on-site third-party partners or vendors deployed at their premises as per the requirement of ISO 45001.

6. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from assessments of health and safety practices and working conditions of value chain partners.

No significant risk nor concern was identified; all its third-party vendors deployed at premises adhere to Birlasoft's health and safety norms as per ISO 45001 requirements.

Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders.

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

Birlasoft has presence across geographical locations and through stakeholder engagement, collaboration, dialogues, and continuous relationship building, the Company is able to create long-term value on business strategies, strengthen trust, and mutual understanding. The primary stakeholders are those who have direct stake in the project, such as customers, employees, suppliers, vendors, and local communities. Secondary stakeholders are those who have an indirect stake or influence, such as NGOs, Government Agencies/Bodies, Media, and Shareholders/Investors. The Company has an identified and prioritized stakeholders who are materially impacted by Birlasoft’s activities and those whose actions can influence Company’s ability to achieve its objectives; basis the priority matrix, the Company developed tailored engagement strategies to gauge their expectations and interests and develop action plans, accordingly, to interact with the stakeholders for effective stakeholder engagement outcome.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable or Marginalized Group (Yes/No)	Channels of Communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors	No	Annual General Meeting, Annual Report, Investor Presentation, Quarterly earnings call, Press Release, Mails, Website and Direct Communication	Quarterly and Annually	Business strategy, investment, business growth, success stories and achievements. This includes sustainable business practices, performance, and Company’s financial performance.
Shareholder(s)	No	Annual General Meeting, Annual Report, Investor Presentation, Quarterly earnings call, Press Release, Mails, Website and Direct Communication	Quarterly and Annually	Business strategy, investment, business growth, success stories and achievements. This includes sustainable business practices, performance, and Company’s financial performance.
Employees	No	Leadership Communication and direct interaction at least quarterly, People Surveys, Business Unit Group Discussions, Online communication, Mails, Newsletters, Volunteering opportunities, Festivals and other celebrations, Wellness sessions.	Continuous	The purpose of engagement is to motivate and nurture a talented and productive workforce, enhance employee satisfaction, and foster a positive and conducive work environment. It also aims at skill development, employee engagement, support health and wellness, including mental health, grievance redressal mechanism and feedback, employee assistance programs, and idea-sharing opportunities between employees, management, and leadership. The concerns raised during engagement includes skill enhancement programs, cross-skilling, Company growth, emerging technologies and business scenario and its impact on the career of employees. These are addressed appropriately by the business leaders concerned during the connect or engagement sessions.

Stakeholder Group	Whether identified as Vulnerable or Marginalized Group (Yes/No)	Channels of Communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers (Customer PM, DM, AM)	No	Weekly Status Report (WSR), Direct communication, and Mails	Weekly, Monthly and Quarterly	Mentioning the current progress, performance & update as agreed in Kick-off meeting highlighting the Risk, Issues and Support required.
Customer Leads/Manager, Sub-Vertical Head /Vertical Head, AM, HBU SPOC, DM, PM	No	Monthly Business Review (MBR)	Monthly	Current program status and customer feedback including satisfaction level.
Engagement Manger/CIO/ Vendor Manager, VBU Head, HBU Head, Cross Functional team, Sales Head, DM/Sub-Vertical Head	No	Quarterly Business Review (QBR)	Quarterly	Engagement Level Status, feedback, and satisfaction level.
Vendors and Suppliers	No	Mails, Online and Offline meetings, Review meetings, Direct communications, and Survey forms	Weekly, Monthly, and Quarterly	To foster mutually advantageous partnerships, optimize supply chain efficiency, and promote business growth. Supplier engagement, fair and transparent procurement practices, negotiations, query resolution and grievance handling, supplier performance review, communication on areas of improvement, challenges, and new areas of collaboration.
Implementing Agency (NGO)	No	Mails, online and offline Meetings	Continuous	Project governance, milestones achieved, challenges during project implementation and remedial measures.
Communities	Yes	Online and offline connects, emails, Phone calls, collaterals, printed materials, workshops, door-to-doors visits, announcements	Continuous	Change management, behavioral change, impact assessment, Grievance redressal, mentoring, trainings, and governance.

Leadership Indicators

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

The responsibility for engaging and seeking feedback from stakeholders on addressing Environmental, Social and Governance (“ESG”) topics are assigned to various departmental heads and senior management personnel within the Company. The heads and senior management personnel are further tasked with ensuring ongoing communication and relationship building with stakeholders on various sustainable issues across diverse geographical locations, industries, and range of services. The Company’s sphere of material issues is intricate and multifaceted, closely linked with the decisions we make and the value we aim to generate through our business activities, and we regularly prioritize key issues within the realms of environmental sustainability, social responsibility, and corporate governance, and proactively plan for them through stakeholder engagements.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topic? (Yes/No)

If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Birlasoft values the feedback and insights of its internal and external stakeholders; as part of material assessment exercise, the Company sought feedback and opinion from its stakeholders to identify the ESG material topics impacting the Company. Stakeholder inputs were integrated as part of the materiality finalization which was then disclosed as part of the Company’s Sustainability Report. Continuous engagement with stakeholders and incorporating their feedback in Company’s activities and initiatives aids Birlasoft to secure transparent disclosure brand image, resulting in better ESG standing in ESG Rating platforms.

3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/marginalized stakeholder groups.

Birlasoft believes in contributing to social and economic development on a regular basis and is committed to society at large. The Company encourages its employees to serve the community in need and give back to society through various developmental activities designed around thematic areas of women and child development and environment sustainability (including natural calamities). Birlasoft aims to create a need-based, sustainable, community-driven model for its CSR initiatives. Identification of the primary and secondary stakeholders who are directly or indirectly affected by or interested in the CSR project is the first step in CSR project cycle. The process of NGO identification is based on the approval of CSR Committee, RFP is floated to the NGOs with shared values. NGO’s credentials are validated in the due diligence process; all required approvals are must before onboarding NGO as vendor and required documentations are done before initiating the project. Analysis of the needs, expectations, and interests of the target beneficiaries are taken into consideration in Baseline survey, and we follow the approach of socially responsible investments through implementation agencies. Social development projects have better impact, qualitative and quantitative outcomes, and mass outreach when done in partnership, therefore, Birlasoft has partnered with Government, local bodies, sector experts, industry partners, and federations to implement its community led socio-development projects.

Principle 5: Businesses should respect and promote human rights.

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	Current Financial Year 2024-25			Previous Financial Year 2023-24		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	10,882	10,603	97%	11,332	11,130	98%
Other than permanent	1,048	520	50%	1,551	124	8%
Total Employees	11,930	11,123	93%	12,883	11,254	87%
Workers						
Permanent	Not Applicable, the Company does not identify its workforce as workers.					
Other than permanent						
Total Workers						

2. Details of minimum wages paid to employees and workers, in the following format:

Category	Current Financial Year 2024-25					Previous Financial Year 2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	10,882	-	-	10,882	100%	11,332	-	-	11,332	100%
- Male	8,112	-	-	8,112	100%	8,504	-	-	8,504	100%
- Female	2,710	-	-	2,710	100%	2,791	-	-	2,791	100%
- Others	60	-	-	60	100%	37	-	-	37	100%
Other than Permanent	1,048	-	-	1,048	100%	1,551	-	-	1,551	100%
- Male	611	-	-	611	100%	890	-	-	890	100%
- Female	136	-	-	136	100%	410	-	-	410	100%
- Others	301	-	-	301	100%	251	-	-	251	100%
Workers										
Permanent	Not Applicable, the Company does not identify its workforce as workers.									
- Male										
- Female										
Other than Permanent										
- Male										
- Female										

Note: The minimum wage notification as released by the authorities is shared with our Compensation and Benefits (“C&B”) function, who in turn checks salaries of all our Indian employees to ensure that the salary is above the stipulated minimum wages. In case the salary is found to be less than the minimum wages for any employee, the C&B function revises the salary in accordance with the revised wages. For contractors, the minimum wage payment is checked by our compliance partner.

3. Details of remuneration/salary/wages, in the following format for FY 2024-25:

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/salary/wages of respective category (₹ in million)	Number	Median remuneration/salary/wages of respective category (₹ in million)
Board of Directors (BoD)				
- Executive Directors	1	13.20	-	-
- Non-Executive Directors	3	N.A.	3	N.A.
Key Managerial Personnel (KMP)	1	13.20	2	18.17
Employees other than BoD and KMP	7,314	1.85	2,597	1.34
Workers	Not Applicable, the Company does not identify its workforce as workers.			

Notes:

1. KMP includes the Executive Director. Hence, the same figure has been repeated.
2. To provide a fair interpretation of the median, the annual Cost to Company (CTC) has been considered and not actual payout during the year, which could vary on account of several reasons, for instance, perquisite value on account of ESOPs allotment.
3. Non-Executive Directors received no remuneration, except sitting fee for attending Board/Committee meetings and an annual commission. Hence these details are not applicable.
4. For Employees other than BOD and KMP, only Indian full-time employees with benefits have been considered for the median remuneration calculation.

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

	Current Financial Year 2024-25	Previous Financial Year 2023-24
Gross wages paid to females as % of total wages	21.27%	20.69%

4. Do you have a focal point (Individual/Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes. Birlasoft has set up an Internal Committee, known as 'Secure Workplace Council', to address all workplace harassment issues or grievances. The Council has a minimum of four members and the Head of the Council is a senior employee. The Council seeks assistance from external bodies who are associated with the cause of workplace safety and security/legal experts during investigation, wherever the council deems it necessary or as required under the law of the land, for the purpose of advice and investigation. Such external bodies/experts selected are associated in the field of working on social safety/empowerment or matters dealing with welfare of people, especially in support of women and differently abled.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

The Company provides multiple options for employees to report grievances related to human rights. Employees are free to raise concerns or violation of human rights with their supervisors or Function Heads at any time. The Company has constituted a formal Committee to deal with matters related to workplace harassment and human rights violation, which is called the "Secure Workplace Council". The details of Council members are available on Company's intranet portal and at the notice boards. As per Company's policy, employees or anyone aggrieved with human rights violations can reach out to the Council at email ID securedworkplace@birlasoft.com for submitting his/her complaint. An aggrieved person is free to report any incident of violation, threat, harassment, or grievance to their HR Business Partner or write to the Council as soon as the incident has

occurred, within 90 days of the incident. The complaint also may be sent in writing duly signed and dated, addressed to the Head of Secure Workplace Council at the Corporate Office of Birlasoft. If an employee is unable to make a complaint on account of physical/mental incapacity or death, the employee's legal heir or any other person prescribed or who has full knowledge of the incident can submit a complaint on behalf of the employee/aggrieved person.

6. Number of Complaints on the following made by employees and workers:

	Current Financial Year 2024-25			Previous Financial Year 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	6	0	Complaints received & closed appropriately as per POSH Policy.	2	0	Complaints received and closed appropriately as per the POSH Policy.
Discrimination at workplace	Nil	Nil	-	Nil	Nil	-
Child Labour	Nil	Nil	-	Nil	Nil	-
Forced Labour/ Involuntary Labour	Nil	Nil	-	Nil	Nil	-
Wages	Nil	Nil	-	Nil	Nil	-
Other human rights related issues	Nil	Nil	-	Nil	Nil	-

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	Current Financial Year 2024-25	Previous Financial Year 2023-24
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	6	2
Complaints on POSH as a % of female employees/workers	0.2%	0.1%
Complaints on POSH upheld	4	2

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

The Secure Workplace Council, which is constituted as per the Secure Workplace Policy, ensures that the particulars of the affected parties are maintained strictly confidential, especially of the complainant. It also ensures that a congenial work environment is maintained and followed by both the parties even after the incident in case the nature of disciplinary action did not result into termination of employment of the accused. The Council and HR ensures that the complainant is not harassed or victimized in any way by anybody in the Company for having made the complaint. When an employee formally raises a grievance on the system, confidentiality to the utmost will be respected for all the parties and it remains as the basic expectation from all parties. Those intruding or breaching confidentiality are reprimanded, or other appropriate action taken basis the severity. The respective investigating committee will investigate any concerns raised by any employee and will take appropriate action under the circumstances and as guided by contract or policies, up to and including termination of employment. If inappropriate behavior or conduct is substantiated as per the investigation, then the consequences may vary based on the severity as mentioned below:

- a. Verbal counselling
- b. Additional trainings
- c. Reprimand - Warning letters

- d. Reverse Reprimand
- e. Impact on performance appraisal output and/or financial benefits
- f. Termination of employment

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)

Yes, Human Rights aspects are covered as part of the Birlasoft Group Supplier Conduct Guidelines which is accepted by the suppliers during the vendor onboarding process. By signing the Supplier Conduct Guidelines, suppliers are expected to comply with all the applicable laws, regulations and Birlasoft's requirements mentioned in the guidelines.

10. Assessments for the FY 2024-25:

	% of plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/Involuntary Labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%

Note: The Company through its statutory compliance audit and internal audit process ensures assessment of its locations on the sub-heads of human rights related themes, as per regulatory requirements and internal company policy.

11. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 10 above.

Birlasoft ensures ethical and responsible business practices and continuously updates its Code of Business Ethics and Conduct Policy and Human Rights Policy as applicable. There are no risks nor negative findings related to any of the above in the audit or assessment done by Company's compliance function.

Leadership Indicators

1. Details of a business process being modified/ introduced as a result of addressing human rights grievances/complaints.

Birlasoft has not recorded any instances of violation of human rights, necessitating modifications to the current processes.

2. Details of the scope and coverage of any Human Rights due diligence conducted.

No, Birlasoft has not undertaken any human rights due diligence.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes, the premises/offices of the entity are accessible to differently abled employees, as per the requirements of the Rights of Persons with Disabilities Act, 2016. Our offices have been designed with a strong emphasis on inclusivity and accessibility, as the office spaces are equipped with wheelchair parking areas, height-adjustable workstations, and access ramps at entrances.

4. Details on assessment of Value Chain Partners:

	% of value chain partners (by value of business done with such partners) that were assessed:
Sexual Harassment	100%
Discrimination at workplace	100%
Child Labour	100%
Forced/Involuntary Labour	100%
Wages	100%

Note: Birlasoft undertakes quarterly vendor audit to check the compliance status of its vendors, especially the business-critical vendors, and during the reporting period underwent audit encompassing human rights related topics.

5. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessment at Question 4 above.

During the quarterly vendor audit, neither major nor significant risks were identified by the Company.

Principle 6: Businesses should respect and make efforts to protect and restore the environment.

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

(in terms of Giga Joules - GJ)

Parameter	Current Financial Year 2024-25 [#]	Previous Financial Year 2023-24 [#]
From Renewable Sources		
Total Electricity Consumption (A)	2,636	2,735
Total Fuel Consumption (B)	-	-
Energy consumption through Other Sources (C)	-	-
Total Energy Consumption from renewable sources (A+B+C)	2,636	2,735
From Non-Renewable Sources		
Total Electricity Consumption (D)	18,254	17,805
Total Fuel Consumption (E)	8,551	8,245
Energy consumption through Other Sources (F)	-	-
Total Energy Consumption from non-renewable sources (D+E+F)	26,805	26,050
Total energy consumed (A+B+C+D+E+F)	29,441	28,785
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations)	0.0000011	0.0000011
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	0.0000229	0.0000244
Energy intensity in terms of physical output (Total Energy/Total Employees)	2.4679	2.2343

[#]Data for all locations (owned and leased premises) for FY 2023-24 and FY 2024-25.

PPP conversion factor for USD is 20.66, source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No). If yes, name the external agency.:Yes, Independent assurance has been carried out by TUV India Private Limited for FY 2024-25.

2. Does the entity have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve, and Trade (PAT) Scheme of the Government of India? (Yes/No)

If yes, disclose whether targets set under the PAT Scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

Not Applicable to Birlasoft as the Company's nature of business is IT service offering to clients and not manufacturing of goods.

3. Provide details of the following disclosures related to water, in the following format:

Parameter	Current Financial Year 2024-25 [#]	Previous Financial Year 2023-24 [#]
Water withdrawal by source (in kilolitres- KL)		
(i) Surface Water	0	0
(ii) Groundwater	0	0
(iii) Third party Water: Municipal Water	33,893	32,589
(iv) Seawater/Desalinated water	0	0
(v) Others (Tanker water and bottled drinking water)	4,270	3,033
Total volume of water withdrawal (in KL) (i + ii + iii + iv + v)	38,163	35,622
Total volume of water consumption (in kilolitres)	35,038	31,902
Water intensity per rupee of turnover (Total water consumed/Revenue from operations)	0.0000013	0.0000012
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	0.0000272	0.0000270
Water intensity in terms of physical output (Total Water Consumed/Total Employees)	2.9370	2.4763

[#]Data for all locations (owned and leased premises) for FY 2023-24 and FY 2024-25.

PPP conversion factor for USD is 20.66, source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No). If yes, name the external agency.: Yes, Independent assurance has been carried out by TUV India Private Limited for FY 2024-25.

4. Provide the following details related to water discharged:

Parameter	Current Financial Year 2024-25 [#]	Previous Financial Year 2023-24
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface Water		
- No treatment	-	-
- With treatment - please specify level of treatment		
(ii) To Groundwater		
- No treatment	-	-
- With treatment - please specify level of treatment		
(iii) To Seawater		
- No treatment	-	-
- With treatment - please specify level of treatment		
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment - please specify level of treatment		
(v) Others		
- No treatment	3,125	3,720
- With treatment - please specify level of treatment	0	0
Total water discharged (in kilolitres)	3,125	3,720

[#]Data for Mumbai location only for FY 2023-24 and FY 2024-25.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No). If yes, name the external agency.: Yes, Independent assurance has been carried out by TUV India Private Limited for FY 2024-25.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

Yes, Birlasoft is planning to implement a mechanism for Zero Liquid Discharge (ZLD) by setting up the Sewage Treatment Plants ("STP") across its locations. Birlasoft acknowledges that treating wastewater is important and wastewater which is generated within its own premise is treated through STP. The treated water is tested to ensure that all parameters comply with the standards as specified by the State Pollution Control Boards and used for gardening and landscaping, which helps us to reduce our fresh-water requirement and intake.

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	Please specify unit	Current Financial Year 2024-25 [#]	Previous Financial Year 2023-24 [#]
NOx	Tonnes	5.15	5.86
SOx	Tonnes	4.11	4.97
Particulate Matter (PM)	Tonnes	8.02	10.43
Persistent Organic Pollutant (POP)	Not Applicable to Birlasoft as the nature of business is to provide IT services to clients and the Company does not engage in manufacturing of goods.		
Volatile Organic Compounds (VOC)			
Hazardous Air Pollutant (HAP)			

[#]Data for Pune location only i.e., owned premises for FY 2023-24 and FY 2024-25.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No). If yes, name the external agency.: Yes, Independent assurance has been carried out by TUV India Private Limited for FY 2024-25.

7. Please provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	Current Financial Year 2024-25 [#]	Previous Financial Year 2023-24 [#]
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	472	158
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	3,721	3,570
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	MT/rupee	0.00000016	0.00000014
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 & 2 emissions/Revenue from operations adjusted for PPP)	MT/USD (PPP)	0.00000326	0.00000316
Total Scope 1 and Scope 2 emission intensity in terms of physical output	MT/FTE	0.3515	0.2894

[#]Data for all locations (owned and leased premises) for FY 2023-24 and 2024-25.

PPP conversion factor for USD is 20.66, source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No). If yes, name the external agency.: Yes, Independent assurance has been carried out by TUV India Private Limited for FY 2024-25.

8. Does the entity have any project related to reducing Green House Gas emission?

If “Yes”, then provide details.

At Birlasoft, we believe energy conservation and emission reduction is a continuous and enduring process, and this core belief is at the forefront of our strategy. The key initiatives contributing to the reduction in Green House Gas (GHG) emission are:

- a. We have replaced the Monolithic UPS with modular UPS; this will reduce the power consumption by 1 lac units as compared to previous consumption which will reduce the CO₂ emission about 84 Ton.
- b. Beyond the preference for clean energy and energy efficiency measures, transport has been a key area for our attempt at reducing emissions.
- c. Introduced EV and CNG vehicles in transport fleet. The Smart commute Application that we use for end-to-end automation of employee transportation creates automated optimum routes based on address data.
- d. We continue to encourage the use of clean energy to reduce our dependence on non-renewable energy sources. To achieve our objective, we are exploring various aspects such as solar plants.

9. Provide details related to waste management by the entity, in the following format:

Parameter	Current Financial Year 2024-25 [#]	Previous Financial Year 2023-24 [#]
Total Waste Generated (in metric tonnes)		
Plastic Waste (A)	0	0
E-Waste (B)	32.59	44.30
Bio-medical Waste (C)	0.11	0.02
Construction and Demolition Waste (D)	0	0
Battery Waste (E)	5.82	10.63
Radioactive Waste (F)	0	0
Other Hazardous Waste. Please specify, if any (G) (DG Waste Oil)	1.47	1.60
Other Non-Hazardous Waste generated. (H) Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	62.11	89.63
Total Waste Generated (A+B+C+D+E+F+G+H)	102.10	146.18
Waste intensity per rupee of turnover	0.000000038	0.000000006
(Total waste generated/Revenue from operations)		
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	0.000000079	0.000000124
Waste intensity in terms of physical output (Total waste generated/Total Employees)	0.00856	0.01134
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	71.92	68.36
(ii) Re-used	0.01	22.97
(iii) Other recovery operations	0	0
Total	71.93	91.33
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	1.91	0
(iii) Other disposal operations	28.26	53.70
Total	30.17	53.70

[#]Data for all locations (owned and leased premises) for FY 2023-24 and FY 2024-25.

PPP conversion factor for USD is 20.66, source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No). If yes, name the external agency: Yes, Independent assurance has been carried out by TUV India Private Limited for FY 2024-25.

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

Birlasoft is dedicated towards enabling a circular economy through the 3R's principles of 'Reduce, Reuse, Recycle'. Birlasoft acknowledges the strategic importance of waste management and is committed to investing in technologies and solutions that encourages reusability/recyclability and promotes waste minimization. The ultimate goal is to drive 'zero waste to landfill', and to pursue this goal the Company focuses on minimizing waste at source, driving recycle and reuse of waste, as deemed appropriately, and scientific disposal of waste.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones, etc.) where environmental approvals/clearances are required, please specify details in the following format:

Sr. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
	None of the Birlasoft offices are in/around ecologically sensitive zone. Birlasoft offices are built on government approved land in industrial zones.		

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year 2024-25:

Name and brief of the project	EIA Notification No.	Date	Whether conducted by independent agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web-link
Not Applicable to the Company, as no EIA undertaken as per compliance regulations.					

13. Is the entity compliant with the applicable environmental law/regulations/guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act and Rules thereunder (Y/N).

If not, provide details of all such non-compliances, in the following format:

Sr. No.	Specify the law/ regulation/ guidelines which was not compliant	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control board or by courts	Corrective action taken, if any
Yes. All Birlasoft offices follow the applicable environmental law/regulations/guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act, and rules thereunder. No fine/penalty/action was initiated against the entity under any of the applicable environmental laws/ regulation/guidelines.				

Leadership Indicators

1. Water withdrawal, consumption, and discharge in areas of 'water stress' (in kilolitres):

For each facility/plant located in areas of water stress, provide the following information:

- i. Name of the area:
- ii. Nature of operations:
- iii. Water withdrawal, consumption, and discharge in the following format:

None of Birlasoft office located in water stress zone, therefore Not Applicable.

Parameter	Current Financial Year 2024-25	Previous Financial Year 2023-24
Water withdrawal by source (in kilolitres)	Not Applicable	
(i) Surface Water		
(ii) Ground Water		
(iii) Third party Water		
(iv) Seawater/desalinated Water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed/Turnover)		
Water discharge by destination and level of treatment (in Kilolitres)	Not Applicable	
(i) To Surface water		
- No treatment		
- With treatment - please specify level of treatment		
(ii) To Groundwater		
- No treatment		
- With treatment - please specify level of treatment		
(iii) Sent to Seawater		
- No treatment		
- With treatment- please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment- please specify level of treatment		
(v) Others		
- No treatment		
- With treatment- please specify level of treatment		
Total water discharged (in kilolitres)		

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No). If yes, name the external agency.: No.

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	Current Financial Year 2024-25	Previous Financial Year 2023-24
Total Scope 3 Emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	25,607*	4,698
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ e per rupee of turnover	0.00000096	0.00000018

*During FY 2024-25, Birlasoft undertook Scope 3 emission inventory accounting covering all relevant categories.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Yes/No). If yes, name the external agency.: Yes, Independent assurance has been carried out by TUV India Private Limited for FY 2024-25.

3. With respect to the ecologically sensitive areas reported in Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities.

Not Applicable since none of the Birlasoft offices are in ecologically sensitive zone.

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions/effluent discharge/waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the Initiative
1	Reducing paper waste	1) The Company has replaced the paper cups with ceramic cups for drinking tea/coffee across locations in India. 2) The Company replaced tissue paper with of 750 wattage of motor hand dryers for all locations. Since program inception, 96 hand dryers installed across all locations.	1) Since program launch, 158 trees saved, leading to carbon absorption of over 3,900 kg approximately. 2) Since program inception, 170 trees saved, over 4,200 kg carbon absorbed and transition to energy-efficient hand dryers reduced carbon emissions by 48%. Cumulatively, the initiative resulted in reduced municipal waste to landfill.
2	Introduction of EV's in Fleet	The Company replaced its Petrol and Diesel based cabs with EV cabs as a step to reduce its fleet emission. In addition, the Company plans to set up EV Charging station at locations of Birlasoft to promote electric mobility.	Reduction in emission based on fuel replacement with electric mobility.
3	Water Conservation Program	Installation of rainwater harvesting system in Pune campus. Installation of sensor-based taps for optimum utilization of water.	Rainwater harvesting supported in water level enhancement and recharge of groundwater. Reduced water wastage and enhanced water consumption efficiency.
4	Energy Conservation Program	Replacement of HVAC system with more efficient system to ensure reduction in power consumption. Optimization of UPS. Replacement of T5 Lights to LED Lights.	Optimized power consumption, leading to reduction in emissions. 1.25 Lac KWH units projected saving per annum.
5	Environment friendly activities in ES apps	Dark Mode in myWorld 2.0 has the facility of switching into echo mode which helps to lower power consumption on machines. Screen brightness adjustor implies the eye health of employees. Employee HR letters, this Functionality has removed almost 500 paper consumption per month. All HR letters are now automated on system.	Reduces power consumption by optimizing the device's operations, which can lead to energy savings i.e., saves 8% to 10% energy on each machine. Almost saves 1,000 papers per month.

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the Initiative
		Vendor Invoicing Application, finance and procurement are now using the automated process in this application, which reduced their paper consumption to manage invoicing process.	Almost saves 5,000 papers per month.
		Vendor Onboarding Application has reduced all manual work done by vendor/procurement department and save paper consumption globally. This application reduced most of the vendor onboarding paperwork.	Almost saves 1,000 papers per month.
6	Waste Management	Waste segregation at source, recycling, on-site composting	This will reduce the burden on landfilling
		The Company partnered with PadCare to recycle sanitary pads and convert them into 100% safe-to-use stationery products.	During the year, 0.75 kg material processed at PadCare recycling station, leading to redirecting 15 litres of waste from going to landfill, resulting in conserving 2 kg of equivalent of carbon.

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/web-link.

Yes, we have Business Continuity Plan (“BCP”) in place. The BCP is based on best practices referred from ISO 22301:2019 framework and Birlasoft Information Security Policy (which is based in ISO 27001:2022). At an account level, Business Impact Analysis (“BIA”) is conducted for the in scoped new projects and existing projects. The process helps in identifying, selecting, and prioritizing the Account/Projects/Critical Resources for which an in-depth Business Continuity Planning exercise needs to be carried out.

At a function level, BIA is conducted to understand the criticality based on the impact due to loss of the function. Functions shall include manual processes, automated processes, applications, end-user activities. Then events that can cause interruptions to these resources/services shall be identified.

The business continuity strategy represents a critical aspect of the BCP and is derived from the information collected during the BIA process. BCPs shall be supported by various team members and support functions as needed and similarly all the support function BCPs shall leverage other functions as deemed necessary. The BCP shall consider and include the below aspects:

- Critical personnel, facilities, computer systems, operations, and equipment
- RTO and MBCO before recovery of operations

To be actionable, we constantly practice and refine our BCP. Constant testing and training of employees lead to a seamless deployment when an actual disaster strikes. Rehearse realistic scenarios like cyberattacks, fires, floods, human error, massive outages, and other relevant threats so team members can build confidence in their roles and responsibilities. BCP clearly outlines responsibilities and ensure that team members have what they need to perform their required duties.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

No adverse impact identified by the Company regarding their value chain activities.

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

Birlasoft has not undertaken any assessment of its value chain on environmental impacts.

8. How many “Green Credits” have been generated or procured:

a. By the listed entity.

b. By the top ten (in terms of the value of purchases and sales, respectively) value chain partners.

Birlasoft has implemented programs that align with Government of India’s ‘Green Credit’ initiative, such as Shodhan. For the reporting year, the Company did not procure green credit, however, in due course the Company might plan to procure green credit for its applicable projects/programs.

Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

Essential Indicators

1. (a) Number of affiliations with trade and industry chambers/associations.

We currently maintain affiliations with a total of ten trade and industry chambers/associations.

(b) List the top 10 trade and industry chambers/associations (determined based on the total numbers of such body) the entity is member of/affiliated to.

Sr. No.	Name the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1	NASSCOM	National
2	Software Technology Parks of India - Noida, Bengaluru, Mumbai, Pune, Chennai	National
3	Special Economic Zone - Hyderabad, Coimbatore, Mumbai	National
4	Directorate of Industries, Government of India	National
5	Export Promotion Council for EOUs & SEZs	State
6	Society for Cyberabad Security Council	State
7	Visakhapatnam Special Economic Zone	State
8	Madras Export Processing Zone, Coimbatore	State
9	Hinjawadi Industries Association, Pune (HIA)	State
10	Mahratta Chamber of Commerce Industries and Agriculture (MCCIA)	State

2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of authority	Brief of the Case	Corrective action taken
Not Applicable since no complaint filed on account of anti-competitive conduct by Birlasoft.		

Leadership Indicators

1. Details of public policy positions advocated by the entity:

Sr. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/Quarterly/ Others – please specify)	Web Link, if available
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Not Applicable, the Company has not undertaken any specific public advocacy; however, the Company engages on public issues and regulatory concerns through associations and forums.

Principle 8: Businesses should promote inclusive growth and equitable development.

Essential Indicators

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year 2024-25:**

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant web-link
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Not Applicable as the Company has not undertaken any SIA in the reporting period as per regulatory norms.

2. **Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:**

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of project Affected families (PAFs)	%of PAFs covered by R&R	Amounts paid to PAFs in the FY (in ₹)
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Not Applicable as the Company has not undertaken any SIA in the reporting period as per regulatory norms.

3. **Describe the mechanisms to receive and redress grievances of the community.**

Grievances are solved at the community level through informal and participatory processes that involve the affected parties and NGO program managers. The dialogue is facilitated between both parties to help resolve grievances quickly and amicably while preserving project objectives and expected outcomes. The unresolved grievances are escalated at the corporate level for resolution.

4. **Percentage of input material (input to total inputs by value) sourced from suppliers:**

	Current Financial Year 2024-25	Previous Financial Year 2023-24
Directly sourced from MSMEs/Small producers	16.6%	24.78%
Directly from within India	67%	76%

5. **Job creation in smaller towns - Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/on contract basis) in the following locations, as % of the total wage cost:**

Location	Current Financial Year 2024-25	Previous Financial Year 2023-24
Rural	N.A.	N.A.
Semi-urban	N.A.	N.A.
Urban	23%	23%
Metropolitan	77%	77%

Note: Place to be categorized as per RBI Classification System - rural/semi-urban/urban/metropolitan.

Leadership Indicators

1. **Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators, above).**

Details of negative social impact identified	Corrective action taken
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Not Applicable as the Company has not undertaken any SIA in the reporting period as per regulatory norms.

2. **Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:**

Sr. No.	State	Aspirational District	Amount Spent (in ₹)
1	Odisha	Koraput	10,000,000
2	Karnataka	Raichur and Yadgir	932,150
3	Karnataka	Bijapur and Raichur	170,510
4	Maharashtra	Aurangabad, Nandurbar, and Washim	125,000
5	Uttar Pradesh	Chandauli, Fatehpur, Siddharthanagar, and Sonbhadra	85,150
6	Tamil Nadu	Ramnathapuram and Virudhunagar	100,000

3. (a) **Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups? (Yes/No)**

Birlasoft does not have a preferential procurement policy and the Company prioritized business partnership to (T1) technically the best supplier and aim to go for vendor that are commercially L1 (lowest). However, the Company also promotes diversity in terms of procurement from local vendors, MSME, and women-led enterprises.

(b) **From which marginalized/vulnerable groups do you procure?**

Not Applicable as the Company does not categorize its suppliers/vendors as vulnerable/marginalized groups.

(c) **What percentage of total procurement (by value) does it constitute?**

Nil

4. **Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year 2024-25), based on traditional knowledge:**

Sr. No.	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit Shared (Yes/No)	Basis of calculating benefit share
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Not Applicable to the Company

5. **Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.**

Name of authority	Brief of Case	Corrective action taken
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Not Applicable to the Company

6. **Details of beneficiaries of CSR Projects:**

Sr. No.	CSR Project	No. of persons benefited from CSR Projects	% beneficiaries from vulnerable and marginalized groups
1	Community Mental Health Program: This program promotes mental health awareness and provides care to Persons with Mental Illness (PwMIs) by offering free psychiatric treatment and rehabilitation services, thereby establishing a sustainable model for prevention and treatment i.e., foster socio-economic independence. The program was implemented in 220 villages of Koraput district, Odisha.	3,096	100%
2	Disha Program: The program aims to address various aspects of empowering underprivileged meritorious girls. Apart from financial assistance (scholarship), soft skill trainings, mentorships, and corporate exposure visits are also organized.		

Sr. No.	CSR Project	No. of persons benefited from CSR Projects	% beneficiaries from vulnerable and marginalized groups
a.	Disha Scholarship Program - Phase 2: Program implemented in collaboration with Smile Foundation across states of Hyderabad, Chennai, and Bengaluru for girls in 3 rd year of graduation.	379	100%
b.	Disha Scholarship Program - Phase 3: Program implemented at PAN India level in partnership with CGF for girls in 2 nd and 3 rd year graduation.	624	100%
3	Shodhan: Birlasoft's flagship, award-winning Project Shodhan, launched in 2017, focuses on reducing crop residue burning in the villages of Indian states of Haryana and Punjab. The project educates farmers on alternative farming practices to prevent stubble burning. Birlasoft has received five awards for Project Shodhan in the past five years. As per the Impact Assessment report, Project Shodhan has enhanced agricultural productivity, fostered economic empowerment, and contributed to conservation of environment by controlling air pollution. Lately, Birlasoft has collaborated with the CII Foundation to study the impact of in-situ paddy straw management using innovative machinery on soil quality and health.	116 villages	100%
4	BforCe: Volunteer engagement initiatives such as Miles for Smiles, Joy for Giving, and i-Pledge, leading to better health outcomes in the community for marginalized and vulnerable communities.	2,920	100%

Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner.

Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

Birlasoft has a process to receive and respond to consumer complaints and feedback i.e., Voice of Customer (VOC) also known as CSAT (Customer Satisfaction Survey). CSAT survey helps to gauge customer's feedback on Company's deliverables through DRONA tool on a six-monthly period for the Managed and Staff Aug (SAS) projects. Project level VOC mandatory during the project closure and Transition VOC (after transition completion) is also applicable; project VOC is measured on a scale of 1 to 5 and WOW. Projects with WOW rating prepare WOW story; projects with 4 or 5 rating prepare WOW plan as well and projects with low rating need to perform Root Cause Analysis in consultation with the customer. In case of Low rating, VOC is re-initiated once all actionable are closed for feedback to ensure client concern is adequately addressed.

2. Turnover of products and/services as a percentage of turnover from all products/services that carry information about:

Parameters	As percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable, as Birlasoft is an IT service sector Company.
Safe and responsible usage	
Recycling and/or safe disposal	

3. Number of consumer complaints in respect of the following:

	Current Financial Year 2024-25		Remarks	Previous Financial Year 2023-24		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data Privacy	Nil	Nil	-	Nil	Nil	-
Advertising	Nil	Nil	-	Nil	Nil	-
Cyber-security	Nil	Nil	-	Nil	Nil	-
Delivery of essential services	Nil	Nil	-	Nil	Nil	-
Restrictive Trade Practices	Nil	Nil	-	Nil	Nil	-
Unfair Trade Practices	Nil	Nil	-	Nil	Nil	-
Other - Customer Complaints	9	2	Based on customer complaint RCA done, however 2 customer complaints action closure is pending	16	Nil	Based on customer complaint RCA done

4. Details of instances of product recalls on account of safety issues:

	Number	Reasons for recall
Voluntary recalls	Not Applicable to the Company	
Forced recalls		

5. Does the entity have a framework/policy on cyber security and risks related to data privacy? (Yes/No).

If available, provide a web-link of the policy.

The Company has a mature information security management system with policies, processes, and controls to minimize Cybersecurity risks. The governance and management of security compliance and risk is reviewed periodically; evident in the sustained ISO 27001:2022 certification and external third-party validation of compliance to NIST Cyber Security framework. The organization is ISO/IEC 27701:2019 certified across functions and client delivery projects which exhibit our ongoing commitment to global data protection requirements.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services, cyber security, and data privacy of customers; re-occurrence of instances of product recalls; penalty/action taken by regulatory authorities on safety of products/services.

Nil

7. Provide the following information relating to data breaches:

- (a) Number of instances of data breaches: Nil
- (b) Percentage of data breaches involving personally identifiable information of customers: Nil
- (c) Impact, if any, of the data breaches: Not Applicable

Leadership Indicators

1. Channels/platforms where information on products and services of the entity can be accessed (provide web link, if possible)

Information regarding the Birlasoft’s products and services is available on the Company’s website at www.birlasoft.com.

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

Birlasoft provides its customers with a ‘Technical Document’ i.e., quality procedure encompassing the reference documents, entry criteria, input and output details, process workflow, process description, customer feedback and grievance reporting mechanism, quality standards and parameters, work products, and quality records, for the customer consideration and information.

3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

At Birlasoft, our delivery system processes are designed with resiliency in mind, and we proactively embrace hybrid working, which ensures that our associates can continue to work from anywhere if they have access to internet. Further, our Business Continuity Plan (BCP) processes are defined at project levels and includes test cases for disruptions, which are tested at regular intervals. Finally, our Incident Management plan defines the incidents that may require informing clients, and this would include disasters that effect delivery to one or more clients. As per process, Infosec team will intimate the respective Project Leads, who will, in turn, inform their client connects.

4. a) Does the entity display product information on the product over and above what is mandated as per the local laws? (Yes/No/Not Applicable).

If yes, provide details in brief.

Not Applicable

b) Did your entity carry out any survey about customer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No).

Yes, Birlasoft focuses on customer satisfaction survey and on a yearly basis undertakes Voice of Customer (VOC) to gauge the perception and overall satisfaction level of its customers. In December 2024, last VOC was undertaken, and the overall score was 4.54 across varied parameters like sales, quality of delivery, timelines, resources, communication, and value add, which clearly demonstrates an overall satisfaction level among customers.

INDEPENDENT ASSURANCE STATEMENT

To,
The Board of Directors of Birlasoft Limited,
35 & 36, Rajiv Gandhi InfoTech Park,
Phase-1, MIDC, Hinjawadi,
Pune, Maharashtra - 411057

Birlasoft Limited (hereinafter referred to as “Birlasoft” or “Reporting Organization”) engaged TUV India Private Limited (TUVI) to perform an independent external assurance of the Business Responsibility and Sustainability Report (hereinafter ‘the BRSR’) Core. Birlasoft developed the Annual Report which also contains the disclosures of BRSR Core (“the 09 attributes”), all the nine BRSR principles, including Essential and Leadership Indicators for the period April 01, 2024 to March 31, 2025. Following frameworks and guidelines are referred during assurance process:

- i. *SEBI circular SEBI/HO/CFD/CMD-2/P/CIR/2021/562, dated 10 May 2021;*
- ii. *The SEBI notification SEBI/LAD-NRO/GN/2023/131, dated 14 June 2023, related to BRSR reporting requirements;*
- iii. *The BRSR Core – Framework for Assurance and ESG Disclosures for the Value Chain, as stipulated by SEBI circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12 July 2023;*
- iv. *The Industry Standards on Reporting of BRSR Core, as per SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20 December 2024*

The assurance engagement for BRSR Core disclosures was conducted with reasonable assurance, while the nine BRSR Principles—including both Essential Indicators and applicable Leadership Indicators (excluding the BRSR Core indicators)—were subject to a limited assurance engagement. Both assurance engagements were performed in accordance with the requirements of the International Standard on Assurance Engagements (ISAE) 3000 (Revised).

Management’s Responsibility

Birlasoft developed its sustainability information forming part of the Annual Report (based on BRSR) and holds full responsibility for the collection, analysis, preparation, and disclosure of

the information presented in the Annual Report, including its availability in both web-based and printed formats. This responsibility also extends to the maintenance and integrity of the website where the Annual Report is published. Management is responsible for ensuring the disclosed data is accurate, reliable, and free from material misstatements, as per the BRSR criteria. Additionally, Birlasoft is responsible for the archiving and reproduction of the disclosed information and for ensuring that such data is made available to relevant stakeholders and regulatory authorities upon request. The Reporting Organization is responsible for complying with applicable laws.

Scope and Boundary

The scope of this assurance engagement conducted by TUVI covered the verification of disclosures made by Birlasoft in its Annual Report, The Annual Report represent key disclosures related to the organization’s Environmental, Social, and Governance (ESG) performance, as mandated by the Securities and Exchange Board of India (SEBI).

The assurance engagement included the following activities:

- 1. Review of General Disclosures, Management and Process Disclosures, and Birlasoft’s responses to all nine BRSR principles;
- 2. Review and evaluation of the nine attributes specified under Annexure I – Format of BRSR Core, as disclosed in the BRSR;
- 3. Assessment of the quality, clarity, and completeness of the reported information; and
- 4. Verification of supporting evidence on a sample basis, involving:
 - i. Reasonable assurance for the nine attributes as per the BRSR Core framework.
 - ii. Limited assurance for nine BRSR principles, including Essential and applicable Leadership Indicators (except BRSR Core indicators), and

This approach ensured an assessment aligned with the principles of ISAE 3000 (Revised), providing an independent and objective evaluation of the reliability and accuracy of Birlasoft’s ESG disclosures.

TUVI has verified the below 09 attributes as per Annexure I - Format of BRSR Core disclosed in the BRSR

Attributes	KPI
Green-house gas (GHG) footprint Boundary: Limited to Indian operations	Total Scope 1 emissions (with breakup by type) - GHG (CO ₂ e) Emission in MT - Direct emissions from organization's owned - or controlled sources - Monitored Total Scope 2 emissions in MT - Indirect emissions from the generation of energy that is purchased from a utility provider - Monitored GHG Emission Intensity (Scope 1+2), Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP - Calculated GHG Emission Intensity (Scope 1+2), Total Scope 1 and Scope 2 emissions (MT) / FTE - Calculated
Water footprint Boundary: Limited to Indian operations	Total water consumption (in kL) – Monitored and estimated Water consumption intensity - kL / Total Revenue from Operations adjusted for PPP - Calculated Water consumption intensity - kL / FTE - Calculated Water Discharge by destination and levels of Treatment (kL) – Estimated on assumption basis
Energy footprint Boundary: Limited to Indian operations	Total energy consumed in GJ - Calculated % of energy consumed from renewable sources - In % terms - Monitored Energy intensity - GJ/Rupee adjusted for PPP - Calculated Energy intensity - GJ/FTE - Calculated
Embracing circularity - details related to waste management by the entity Boundary: Limited to Indian operations	Plastic waste (A) (MT) E-waste (B) (MT) Bio-medical waste (C) (MT) Battery waste (D) (MT) Engine oil (E) Oil containers (F) Engineering spares (G) (MT) Mixed metal (H) (MT) Mixed Organic (I) (MT) Total waste generated (A + B + C + D + E + F+G+H+I) (MT) Waste intensity • MT / Rupee adjusted for PPP • MT /FTE Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (MT) Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (Intensity) ✓ Waste Recycled Recovered / Total Waste generated For each category of waste generated, total waste disposed by nature of disposal method (MT) For each category of waste generated, total waste disposed by nature of disposal method (Intensity) ✓ Waste disposed / Total Waste generated

Attributes	KPI
Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company - In % terms - Calculated Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites) - Monitored 1) Number of Permanent Disabilities 2) Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) 3) No. of fatalities
Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid - In % terms - Monitored Complaints on POSH 1) Total Complaints on Sexual Harassment (POSH) reported - Monitored 2) Complaints on POSH as a % of female employees / workers - Monitored 3) Complaints on POSH upheld - Monitored
Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India - In % terms – As % of total purchases by value - Monitored Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost - In % terms – As % of total wage cost - Monitored
Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events - In % terms - Monitored Number of days of accounts payable - (Accounts payable*365) / Cost of goods/services procured - Monitored
Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties 1) Purchases from trading houses as % of total purchases* 2) Number of trading houses where purchases are made from* 3) Purchases from top 10 trading houses as % of total purchases from trading houses* 1) Sales to dealers / distributors as % of total sales* 2) Number of dealers / distributors to whom sales are made* 3) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors* Share of RPTs (as respective %age) in - Monitored • Purchases • Sales • Loans & advances • Investments

*marked indicators are not applicable as per the nature of Company's product and service offerings.

TUVI has verified the below principle wise performance disclosure Essential and Leadership Indicators disclosed in the BRSR

BRSR Principles	Essential Indicators	Leadership Indicators
PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner, that is Ethical, Transparent and Accountable.	1,2,4,5,6,7,8,9	1,2
PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe	1,2	-
PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains	1(a),1(c),2,3,4,5,6,8,9,10,11,12,13,14,15	1,2,4,5,6

BRSR Principles	Essential Indicators	Leadership Indicators
PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders	1,2	1,2,3
PRINCIPLE 5: Businesses should respect and promote human rights	1,2,3,4,5,6,7,8,9,10,11	1,2,3,4,5
PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment	1,3,4,5,6,7,8,9,10,11,13	2,4,5,6,7,8
PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	1	-
PRINCIPLE 8: Businesses should promote inclusive growth and equitable development	3,4,5	2,3(a),3(c),6
PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner	1,3,5,6,7(a),7(b)	1,2,3,4(b)

Note: Disclosures reported as 'Not applicable' are not included in table above.

The reporting boundaries for the above attributes include 8 locations of Birlasoft across India (Noida, Mumbai, Pune, Chennai, Bangalore, Coimbatore & Hyderabad). The assurance activities were carried out together with a desk review as per reporting boundary. Onsite Verification: Birlasoft Limited, Assotech Business Cresterra, Sector 135, Noida, Uttar Pradesh 201301 – 16/06/2025 and 17/06/2025.

Limitations

TUVI did not perform any assurance procedures on the prospective information disclosed in the Report, including targets, expectations, and ambitions. Consequently, TUVI draws no conclusion on the prospective information. During the assurance process, TUVI did not come across any limitation to the agreed scope of the assurance engagement. TUVI did not verify any ESG goals and claim through this assignment. TUVI has taken reference of the financial figures from the audited financial statements. Birlasoft will be responsible for the appropriate application of the financial data. The application of this assurance statement is limited w.r.t *SEBI circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated Jul 12, 2023 and Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024.* TUVI disclaims liability for decisions or consequences arising from this assurance statement or from inaccurate data, relying on the completeness and accuracy of information provided by Birlasoft. The responsibility for the authenticity of the data is confirmed by Birlasoft. Any reliance placed by any person or third party on disclosed KPI is entirely at their own risk. This assurance statement does not validate any environmental or social claims, nor it's intended to mislead or contribute to greenwashing.

TUVI's Responsibility

TUVI's responsibility in relation to this engagement is to perform a limited level of BRSR assurance for *09 BRSR principles covering Essential and Leadership Indicators* and *reasonable assurance for 09 attributes as per Annexure I - Format of BRSR Core* and to express a conclusion based on the work performed. Our engagement did not include an assessment of the adequacy or the effectiveness of Birlasoft's strategy, management of ESG-related issues or the sufficiency of the Report against BRSR reporting principles, other than those mentioned in the scope of the assurance. TUVI's responsibility regarding this verification is in reference to the agreed scope of work, which includes assurance of non-financial quantitative and qualitative information disclosed by Birlasoft. Reporting Organization is responsible for archiving the related data for a reasonable time period. The primary intended user of this assurance statement is Birlasoft; however, the client may use it at their own discretion in accordance with their specific requirements. This assurance engagement is based on the assumption that the data and information provided to TUVI by Birlasoft are complete and true.

Assurance Methodology

During the assurance engagement, TUVI adopted a risk-based approach, focusing verification efforts on disclosures and issues of high material relevance to Birlasoft and its stakeholders. The objective was to assess the reliability and accuracy of the non-financial information disclosed, with emphasis on the robustness of data management systems, internal controls, and information flows.

TUVI's assurance activities included:

1. Document and Data Review
 - i. Examination of documents, datasets, and supporting evidence provided by Birlasoft for Section A and B of the BRSR, covering all nine BRSR principles, including Essential and Leadership Indicators, as well as the nine attributes listed in Annexure I – Format of BRSR Core (non-financial disclosures).
 - ii. Evaluation of disclosures related to Management Approach and performance indicators.
2. Stakeholder Interviews
 - i. Conducted interviews with key representatives, including data owners, process managers, and decision-makers across various departments.
 - ii. Reviewed Birlasoft's approach to stakeholder engagement and materiality determination to validate qualitative statements included in the Annual Report.
 - iii. Interviews were conducted through both onsite visits and remote assessments, as applicable.
3. Process and System Assessment
 - i. Review of systems and processes for:
 - a) Implementing ESG and sustainability-related policies, as described in the BRSR; and
 - b) Collecting, managing, and reporting both quantitative data and qualitative information for the reporting period.
 - ii. Assessment of the internal controls supporting data accuracy, traceability, and consistency.
4. Reporting Framework Adherence
 - i. Verified Birlasoft's adherence to reporting requirements under:
 - a) SEBI's BRSR guidelines

This methodology enabled TUVI to provide a balanced and evidence-based assurance on the information disclosed, while maintaining alignment with ISAE 3000 (Revised) standards for non-financial assurance.

Action Plan

Birlasoft is in the process of developing an action plan for the following focus areas, which are well-aligned with the management's existing objectives and programs. These areas

have already been identified by Birlasoft, and the assurance team confirm their continued implementation to help advance the organization's sustainability goals.

1. Health and Safety: Trainings on health and safety measures may be increased and could not be restricted to mock drills and safety awareness programs.
2. Renewable Energy Mix: Birlasoft can further increase the usage of renewable energy (solar, wind etc.) to further reduce their overall carbon footprint.

Conflict of Interest

In the context of BRSR requirements set by SEBI, addressing conflict of interest is crucial to maintain high integrity and independence of assurance engagements. As per SEBI guidelines, assurance providers need to disclose any potential conflict of interest that could compromise the independence or neutrality of their assessments. TUVI diligently identifies any relationships, affiliations, or financial interests that could potentially cause conflict of interest. We proactively implement measures to mitigate or manage these conflicts, ensuring independence and impartiality in our assurance engagements. We provide clear and transparent disclosures about any identified conflicts of interest in our assurance statement. We recognize that failure to address conflict of interest adequately could undermine the credibility of the assurance process and the reliability of the reported information. Therefore, we strictly adhere to SEBI guidelines and take necessary measures to avoid, disclose, or mitigate conflicts of interest effectively.

Our Conclusion

In our opinion, based on the scope of this assurance engagement, the disclosures related to the BRSR Core Key Performance Indicators (KPIs) presented in the annual report, disclosures on ESG performance forming part of its Annual Report along with the referenced supporting information, provide a fair representation of the nine attributes as per Annexure I, material topics, related strategies and meet the content and quality requirements outlined in the BRSR framework. Birlasoft appropriately discloses the KPIs and actions that focus on value creation over the short, medium, and long term. The KPIs selected and disclosed by Birlasoft are fairly represented,

Competency and Independence: TUVI confirms its competence to conduct this assurance engagement in accordance with SEBI guidelines. Our assurance team possesses the necessary expertise in ESG verification, assurance methodologies, and applicable regulatory frameworks. We uphold strict independence, apply robust assurance methodologies, and continuously improve our processes to deliver reliable and credible assessments.

Disclosures: TUVI is of the opinion that the reported disclosures comply with the requirements of the BRSR framework reporting requirements. Birlasoft's general disclosures provide appropriate contextual information about the organization, while the Management & Process Disclosures adequately describe the management approach for each indicator in Section A and B, covering all nine BRSR principles, including Essential and Leadership Indicators and the nine attributes as per Annexure I – Format of BRSR Core.

Limited Assurance Conclusion: Based on the procedures performed, nothing has come to our attention that causes us to believe that the information subject to the limited assurance engagement was not prepared, in all material respects, in accordance with the applicable reporting criteria. TUVI found the information to be reliable across all principles with respect to the BRSR reporting criteria.

Reasonable Assurance Conclusion: In our opinion, based on the scope of this assurance engagement, the disclosures on BRSR Core KPI described in the BRSR Report along with the referenced information provides a fair representation of the nine attributes, and meets the content and quality requirements of the BRSR. TUVI confirms its competency to conduct the assurance engagement for the BRSR as per SEBI guidelines. Our Team possesses expertise in ESG verification, assurance methodologies and regulatory frameworks. We ensure independence, employ robust methodologies and maintain continuous improvement to deliver reliable assessment.

Evaluation of BRSR Reporting Principles

- i. **Governance, Leadership, and Oversight:** The Annual Report appropriately discloses messages from top management, the business model aimed at promoting inclusive growth and equitable development, along with related actions and strategies. It highlights Birlasoft's focus on services, risk management practices, environmental protection and restoration efforts, and organizational priorities.
- ii. **Connectivity of Information:** Birlasoft discloses the nine BRSR principles covering both Essential and Leadership Indicators and the nine attributes as per Annexure I - Format of BRSR Core. The Annual Report effectively demonstrates the inter-relatedness and dependencies of these principles with factors influencing the organization's ability to create value over time.
- iii. **Stakeholder Responsiveness:** Stakeholder identification and engagement has been carried out by Birlasoft on a periodic basis to bring out key stakeholder concerns as material topics of significant stakeholders. The Annual

Report details mechanisms for engaging key stakeholders to identify major concerns and to derive and prioritize short, medium and long-term strategies. It provides valuable insights into the nature and quality of Birlasoft's relationships with its stakeholders and fairly represents how the organization understands, considers, and responds to their legitimate needs and interests. In our view the Annual Report meets the requirements.

- iv. **Materiality:** Material issues related to the nine attributes and corresponding KPIs, as required by the BRSR framework, are adequately identified and reported in the Annual Report. In our view, the Annual Report meets the requirements.
 - v. **Conciseness:** The Annual Report communicates the required information clearly and succinctly, using brief and to-the-point sentences. Effective use of graphs, pictorials, and tabular representations enhances clarity while maintaining the continuity of information flow throughout the report.
 - vi. **Reliability and Completeness:** Birlasoft has established robust internal systems for data aggregation and evaluation. The Annual Report has disclosed the selected non-financial KPI's, as per the BRSR framework. TUVI's assurance team verified the data as per the agreed scope of work and found it to be accurate. The information is reported transparently, neutrally, and free of material error.
 - vii. **Consistency and Comparability:** Information in the BRSR is presented on an annual basis and was found to be reliable and complete. This supports adherence to the principles of consistency and comparability in reporting.
 - viii. **Impact:** Birlasoft communicates its ESG performance through regular, transparent internal and external reporting throughout the year, aligned with BRSR as part of its policy framework that include POSH, ESG, Code of Conduct Policy, Whistle Blower Policy etc. Birlasoft reports on ESG performance to Board of Directors, who oversees and monitors the implementation and performance of objectives, as well as progress against goals and targets for addressing ESG related issues. Birlasoft completed the process of establishing contemporary goals and targets against which performance will be monitored and disclosed periodically
- Reporting Principles for defining report quality:** The mainstream of the data and information was verified by TUVI's assurance team as per the agreed scope of work as defined

above and found to be accurate. The disclosures related to ESG issues and performances are reported in a balanced manner and are clear in terms of content and presentation. In our view, the Annual Report meets the requirements.

Independence and Code of Conduct: TUVI follows IESBA (International Ethics Standards Board for Accountants) Code which, adopts a threats and safeguards approach to independence. We recognize the importance of maintaining independence in our engagements and actively manage threats such as self-interest, self-review, advocacy, and familiarity. The assessment team was safeguarded from any type of intimidation. By adhering to these principles, we uphold the trust and confidence of our clients and stakeholders. In line with the requirements of the *SEBI circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12/07/2023 and Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024*. TUVI solely focuses on delivering verification and assurance services and does not engage in the sale of service or the provision of any non-audit/non-assurance services, including consulting.

Quality control: The assurance team complies with quality control standards, ensuring that the engagement partner possesses requisite expertise and the assigned team collectively has the necessary competence to perform engagements in

reference with standards and regulations. Assurance team follows the fundamental principles of integrity, objectivity, professional competence, due care, confidentiality and professional behaviour. In accordance with International Standard on Quality Control, TUVI maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Independence and Impartiality Statement

TUVI is an independent and neutral third-party provider of ESG assurance services, supported by a team of qualified environmental and social specialists. We affirm our independence and impartiality in conducting this assurance engagement and confirm that there is no conflict of interest with Birlasoft. During the reporting period, TUVI did not undertake any assignments with Birlasoft that could compromise the integrity, independence, or objectivity of our findings, conclusions, or observations. TUVI was not involved in the preparation of any content or data presented in the BRSR, other than this assurance statement. Throughout the assurance process, TUVI remained fully impartial and objective, including during all interviews conducted as part of the engagement.

For and on behalf of TUV India Private Limited

Manojkumar Borekar
Product Head – Sustainability Assurance Service
TUV India Private Limited

Date: 24/06/2025
Place: Mumbai, India
Project Reference No. 8123978716