Oracle Financial Services Software Limited

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Unaudited consolidated financial results for the three month period ended June 30, 2026

(₹ in million, except per share data)

	Particulars	Three month period ended			Year ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		Unaudited	Audited	Unaudited	Audited
1	**INCOME**				
	(a) Revenue from operations	31,252	20,652	18,522	76,721
	(b) Other income	776	713	725	2,706
	Total income	**32,028**	**21,365**	**19,247**	**79,427**
2	**EXPENSES**				
	(a) Employee benefit expenses	10,753	8,226	8,390	34,338
	(b) Travel related expenses	248	323	344	1,373
	(c) Professional fees	1,108	1,035	808	3,960
	(d) Finance cost	7	(79)	(43)	25
	(e) Depreciation and amortization	147	154	177	654
	(f) Other expenses	378	505	517	2,276
	Total expenses	**12,641**	**10,164**	**10,193**	**42,626**
3	**Profit before tax**	**19,387**	**11,201**	**9,054**	**36,801**
4	Tax expenses				
	(a) Current tax	5,124	2,971	2,734	10,638
	(b) Deferred tax	108	(187)	(99)	(230)
	Total tax expenses	**5,232**	**2,784**	**2,635**	**10,408**
5	**Net profit for the period**	**14,155**	**8,417**	**6,419**	**26,393**
6	**Other comprehensive income**				
	(a) Items that will not be reclassified subsequently to profit or loss				
	(i) Remeasurement (losses) / gains of defined benefit plan	(6)	88	(21)	165
	(ii) Income tax effect	2	(22)	6	(42)
	(b) Items that will be reclassified subsequently to profit or loss				
	(i) Exchange differences on translation of financial statements of foreign operations	39	442	157	1,133
	Total other comprehensive income for the period, net of tax	**35**	**508**	**142**	**1,256**
7	**Total comprehensive income for the period, net of tax**	**14,190**	**8,925**	**6,561**	**27,649**
8	**Net profit attributable to:**				
	Equity holders of the Company	14,155	8,417	6,419	26,393
	Non-controlling interests	-	-	-	-
9	**Total other comprehensive income attributable to:**				
	Equity holders of the Company	35	508	142	1,256
	Non-controlling interests	-	-	-	-
10	**Total comprehensive income attributable to:**				
	Equity holders of the Company	14,190	8,925	6,561	27,649
	Non-controlling interests	-	-	-	-
11	Paid up equity share capital (face value ₹ 5 each, fully paid)	435	435	435	435
12	Reserve excluding Revaluation Reserves as per balance sheet				77,830
13	Earnings per equity share (face value ₹ 5 each, fully paid)				
	(a) Basic (in ₹)	162.59	96.72	73.88	303.54
	(b) Diluted (in ₹)	161.92	96.36	73.52	302.11
	See accompanying notes to the financial results				

Notes to financial results :

1 The above unaudited consolidated financial results for the three month period ended June 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on July 22, 2026. The statutory auditors have expressed an unmodified review conclusion on these results.

2 These financials results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 - Interim Financial Reporting as prescribed under Section 133 of the Companies Act, 2013 (the 'Act') read with relevant rules of the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and the other accounting principles generally accepted in India.

3 The figures for the three month period ended March 31, 2026 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2026 and unaudited published year-to-date figures up to December 31, 2025, being the end of the third quarter of the financial year, which were subjected to limited review.

4 During the three month period ended June 30, 2026, the Company allotted 37,006 equity shares of face value of ₹ 5 each on exercise of stock options by eligible employees under the prevailing Employee Stock Option Plan ('ESOP') schemes of the Company.

5 During the three months period ended June 30, 2026, the Company entered into an agreement with an existing customer for licensing of software products, transfer of personnel, and provision of transition services, and recognized license revenue of ₹ 9,353 million and other income of ₹ 191 million.

6 Employee benefit expenses for the three month period ended June 30, 2026 include employee severance expenses of ₹ 1,782 million.

7 On November 21, 2025, the Government of India notified four Labour Codes ('The New Labour Code'), consolidating existing labour laws. In accordance with Ind AS 19, changes to the employee benefit plans arising from legislative amendments are treated as plan amendments, requiring immediate recognition of past service cost in the statement of profit and loss. Considering the requirements of The New Labour Code, draft rules and FAQs, the OFSS group has recorded provision for employee benefit expense of ₹ 268 million and ₹ 766 million for the three month period and year ended March 31, 2026 respectively.

8 Particulars of Other income

(₹ in million)

Particulars	Three month period ended			Year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	Unaudited	Audited	Unaudited	Audited
(a) Finance income	528	583	800	2,483
(b) Exchange gain / (loss)	54	74	(75)	134
(c) Miscellaneous income	194	56	-	89
Total	**776**	**713**	**725**	**2,706**

9 Reporting segment wise revenue, results, assets and liabilities

Segment revenue and expense:

Products revenue includes licensing of software products, cloud fees, maintenance fees and related services. Services revenue includes fees for providing software solutions to the customers and consulting services. The income and expenses which are not directly attributable to a business segment are shown as unallocable income and expenses.

Segment assets and liabilities:

Segment assets include all operating assets used by a segment and consist principally of trade receivables (net of allowances), unbilled receivable (net of allowances), unbilled revenue, deposits for premises, property, plant and equipment, right-of-use asset and other assets. Segment liabilities primarily includes trade payables, deferred revenues, advance from customers, employee benefit obligations, lease liabilities and other liabilities. While most of such assets and liabilities can be directly attributed to individual segments, the carrying amount of certain assets and liabilities used jointly by both the segments is allocated to each of the segment on a reasonable basis. Assets and liabilities that cannot be allocated between the segments are shown as part of unallocable assets and liabilities.

(₹ in million)

Particulars	Three month period ended			Year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	Unaudited	Audited	Unaudited	Audited
(a) Segment revenue				
Product licenses and related activities	29,358	18,706	16,743	69,416
IT solutions and consulting services	1,894	1,946	1,779	7,305
	31,252	**20,652**	**18,522**	**76,721**
(b) Segment results				
Product licenses and related activities	18,953	10,169	8,259	34,418
IT solutions and consulting services	383	663	542	2,090
	19,336	**10,832**	**8,801**	**36,508**
Other income	776	713	725	2,706
Unallocable expenses	(725)	(344)	(472)	(2,413)
Profit before tax	**19,387**	**11,201**	**9,054**	**36,801**

Reporting segmentwise revenue, results, assets and liabilities (continued)

(₹ in million)

Particulars	Three month period ended			Year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	Unaudited	Audited	Unaudited	Audited
(c) Segment assets				
Product licenses and related activities	29,254	26,960	27,304	26,960
IT solutions and consulting services	2,066	2,129	1,629	2,129
Unallocable	61,237	70,250	58,096	70,250
	92,557	**99,339**	**87,029**	**99,339**
(d) Segment liabilities				
Product licenses and related activities	16,712	14,801	13,463	14,801
IT solutions and consulting services	1,817	1,559	1,566	1,559
Unallocable	4,755	4,714	4,476	4,714
	23,284	**21,074**	**19,505**	**21,074**

10 Unaudited standalone results for the three month period ended June 30, 2026

(₹ in million, except per share data)

Particulars	Three month period ended			Year ended
	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
	Unaudited	Audited	Unaudited	Audited
Revenue from operations	**25,669**	**15,663**	**13,968**	**57,167**
Net profit for the period	**13,636**	**11,111**	**5,872**	**27,746**
Earnings per equity share (face value ₹ 5 each, fully paid)				
Basic (in ₹)	156.63	127.68	67.58	319.10
Diluted (in ₹)	155.99	127.20	67.25	317.60

11 The above financial results are also available on the Company's website: https://investor.ofss.oracle.com

For and on behalf of the Board of Directors
Oracle Financial Services Software Limited

Makarand Padalkar
Managing Director & Chief Executive Officer
DIN: 02115514

Mumbai, India
July 22, 2026