

April 23, 2026

To,

Asst. Vice President
Listing & Compliance
National Stock Exchange of India Limited
Exchange Plaza, Bandra-Kurla Complex
Bandra (East) Mumbai 400 051

Scrip Code – OFSS

To,

Asst. General Manager
Listing & Compliance
BSE Ltd.
1st Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400 001

Scrip Code – 532466

Sub: Communication to the Shareholders on Second Interim Dividend

Dear Sir,

Pursuant to the declaration of second interim dividend by the Board of Directors of the Company at its Board Meeting held on Wednesday, April 22, 2026, the Company has sent enclosed email communication to its shareholders, whose email addresses are registered with the Company / Depository Participants.

The specimen of the communication is appended for your reference and records and the same will be uploaded on the website of the Company.

Thanking you,

Yours sincerely,
For Oracle Financial Services Software Limited

Onkarnath Banerjee
Company Secretary & Compliance Officer
Membership No. ACS8547

Encl: as above



ORACLE FINANCIAL SERVICES SOFTWARE LIMITED

Regd. Office: Oracle Park, Off Western Express Highway, Goregaon (East), Mumbai 400 063

Tel: +91 22 6718 3000; **Fax:** + 91 22 6718 3001; **CIN:** L72200MH1989PLC053666

Website: <https://investor.ofss.oracle.com>; **E-mail:** investors-vp-ofss_in_grp@oracle.com

Date: April 23, 2026

Ref: Folio / DP Id & Client Id No.:

Name of the Shareholder:

Dear Shareholder,

Sub: Communication on deduction of tax at source on Second Interim Dividend

We are pleased to inform you that the Board of Directors of the Company at its Meeting held on April 22, 2026 has declared a second interim dividend for the Financial Year 2025-26 of Rs. 270 per equity share of face value of Rs. 5/- each. The said dividend will be payable to those shareholders whose names appear in the Register of Members of the Company and as beneficial owners in the Depositories as at the close of business hours on Thursday, May 7, 2026 ("Record Date").

Further, as per Regulation 12 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the payment of dividend amount shall be made only through electronic mode of payment facility approved by the Reserve Bank of India. Accordingly, you are requested to update your bank account details with the respective depository participants on or before the record date, i.e., **Thursday, May 7, 2026, to enable electronic credit of the dividend amount.** No further action is required if the bank details are correctly updated with your depository participant.

The Shareholders holding shares in physical form whose folio(s) do not have Permanent Account Number ("PAN"), Choice of Nomination, Contact Details, Mobile Number, Bank Account Details, Specimen Signature updated, shall be eligible for payment of dividend, in respect of such folio(s), only through electronic mode upon their furnishing all the aforesaid details in entirety in the prescribed format to KFin Technologies Limited, Registrar and Transfer Agent ("RTA"). No dividend will be paid to the shareholders holding shares in physical mode, by way of issuance of physical warrant.

In accordance with the provisions of the Income-tax Act, 2025 as amended from time to time ("Act"), dividend declared and paid by the Company is taxable in the hands of its Shareholders and the Company is required to deduct tax at source ("TDS") from dividend paid to the Shareholders at the applicable rates.

Section 397(2) of the Act provides for higher rate of tax (i.e., higher of rate specified in relevant provision of the Act or rate or rates in force or 20%) in cases where the recipient of the income fails to furnish Permanent Account Number ("PAN"). Shareholders are requested to ensure Aadhar number is linked with PAN, as per the timelines prescribed. In case of failure of linking Aadhar with PAN within the prescribed timelines, PAN shall be considered inoperative and, in such scenario, tax shall be deducted at higher rate of 20% under section 397(2) of the Act.

All Shareholders are requested to ensure that the following details are updated, as applicable, through their depository participant (if shares are held in Dematerialized Form) or with RTA in the Register of Members (if shares are held in Physical Form), on or before the Record Date, i.e., Thursday, May 7, 2026,:

1. Residential status as per the Act, i.e., Resident or Non-Resident for the Tax Year 2026-27
2. Valid PAN, if allotted
3. Category of shareholder
4. Email Address
5. Residential Address with Postal Code (including country)

Please note that for the purpose of complying with the applicable TDS provisions, the Company will rely on the above-mentioned details as available in the Register of Members on the Record Date and information submitted by the shareholders to determine applicable rate of TDS.

This communication summarizes the applicable TDS provisions in the Act for various shareholder categories, including Resident or Non-Resident shareholders. Shareholders are requested to take note of the following TDS rates and provide additional information to the Company for their respective categories, if applicable.

Resident Shareholders:

Category	Section	TDS Rate	Applicability Conditions
Mutual Fund [as specified at Schedule VII (Table: Sl. No. 20 or 21) of the Act]	393(5)(d)	Nil	Applicable for Mutual Funds registered with SEBI. If details are not updated with the depository participant, a self-declaration with an exemption certificate is required to be furnished - Refer Annexure 1
The Government	393(5)(a)	Nil	If details are not updated with the depository participant, a self-declaration with an exemption certificate is required to be furnished - Refer Annexure 1
Alternative Investment Fund ("AIF")	393(1) [Table: Sl. No. 7], 393(4) [Table: Sl. No. 10]	Nil 10%	Applicable for Category I and II AIF registered with SEBI. If details are not updated with the depository participant, a self-declaration with an exemption certificate is required to be furnished - Refer Annexure 1 In the case of Category III AIF

Category III AIF IFSC, as referred to in Schedule VI [Note 1(g)] of the Act	393(2)[Table: Sl. No. 16]	10%	This rate is applicable for Category III AIF located in any International Financial Services Centre ("IFSC") of which all the units are held by non-residents other than unit (other than those covered under section 208 of the Act) held by a sponsor or manager. In addition to tax, surcharge as per respective slabs and cess @ 4% would be applicable.
National Pension System Trust, as referred to in Schedule VII (Table: Sl. No. 41) of the Act	393(9)	Nil	-
Insurance companies	393(4) [Table: Sl. No. 10]	Nil	Applicable for Insurance companies registered under IRDAI.
Resident Individuals	393(4)[Table: Sl. No. 10]	Nil	This rate is applicable: 1. If aggregate amount of dividend during Tax Year 2026-27 does not exceed INR 10,000/- or if valid Form 121, is submitted; and 2.Dividend should be in mode other than cash.
Eligible resident shareholders	395	Rate as per lower deduction certificate	TDS rate specified in the Lower Deduction Certificate issued by the Income Tax Authority valid for Tax Year 2026-27, covering dividend income.
Resident Shareholders not covered in above provisions	393(1) [Table: Sl. No. 7]	10% 20%	If valid PAN is registered in the register of members, tax shall be deducted at the rate of 10% under section 397(1) of the Act. In the absence of PAN or invalid PAN, tax shall be deducted at the rate of 20% under section 397(2) of the Act.

Non-Resident Shareholders:

Category	Section	TDS Rate	Applicability Conditions
FII/FPI	393(2) [Table: Sl. No. 15]	20%	<p>In addition to tax, surcharge as per respective slabs and cess @ 4% would be applicable. A lower TDS rate as per relevant Double Taxation Avoidance Agreements ("DTAA") may also apply, if the following documents are furnished:</p> <ol style="list-style-type: none"> 1. Copy of valid PAN, if PAN not available provide the details in a specific format in Annexure 2 (as prescribed in Rule 217(2) of the Income-tax Rules, 2026 ("Rules")); 2. A copy of TRC of the country of residence of the shareholder valid for Tax Year 2026-27; 3. Self-declaration in Form 41 (filed online on income-tax portal) - Refer Annexure 3; 4. Self-declaration of having no Permanent Establishment in India, beneficial ownership of shares and dividend income and eligibility to claim treaty benefits - Refer Annexure 4.
Other Non-resident shareholders	393(2) [Table: Sl. No. 17]	20%	<p>In addition to Tax, surcharge as per respective slabs and cess @ 4% would be applicable.</p> <p>The Company may deduct taxes at a lower rate as per relevant DTAA, if all the following documents are submitted:</p> <ol style="list-style-type: none"> 1. Copy of valid PAN, if PAN not available provide the details in a specific format in Annexure 2 (as prescribed in Rule 217(2) of the Rules); 2. Copy of TRC of the country of residence of the shareholder valid for Tax Year 2026-27;

			<p>3. Self-declaration in Form 41 (filed online on income-tax portal) - Refer Annexure 3;</p> <p>4. Self-declaration of having no Permanent Establishment in India, beneficial ownership of shares and dividend income and eligibility to claim treaty benefits - Refer Annexure 4.</p>
Category III AIF IFSC, as referred to in Schedule VI [Note 1(g)] of the Act	393(2) [Table: Sl. No. 16]	10%	<p>This rate is applicable for Category III AIF located in any IFSC of which all the units are held by non-residents other than unit (other than those covered under section 208 of the Act) held by a sponsor or manager.</p> <p>In addition to tax, surcharge as per respective slabs and cess @ 4% would be applicable.</p>
All non-resident shareholders	395	Rate as per lower deduction certificate	TDS rate specified in Lower Deduction Certificate issued by the Income tax authority valid for Tax Year 2026-27, covering dividend income.

The Company is not obligated to apply the beneficial DTAA rates at the time of tax deduction/withholding on dividend amounts. Application of beneficial DTAA rate shall depend upon the completeness and satisfactory review by the Company of the documents submitted by Non-Resident shareholders.

If the dividend income is taxable in the hands of any person other than the recipient of the dividend, then the requisite details by way of a declaration in **Annexure 5** should be communicated to the RTA by Thursday, May 7, 2026.

The required documents have to be uploaded as one single pdf on the portal <https://ris.kfintech.com/form15/> of the KFin Technologies Limited, RTA of the Company, on or before **Thursday, May 7, 2026, 5:00 PM IST**. Alternatively, physical documents may be sent to RTA at the following address such that they reach the RTA before the aforementioned date and time. Any communication on the tax determination/deduction received post **5:00 PM IST on Thursday, May 7, 2026 shall not be considered**.

KFin Technologies Limited

Unit: Oracle Financial Services Software Limited

Selenium Building, Tower - B, Plot No. 31 & 32, Financial District,

Nanakramguda, Serilingampally,

Hyderabad - 500032

Toll free No.: 1800 3094 001

The declaration Forms can be downloaded from the below link:

[Click Here](#) to download the format of Self-declaration - **Annexure 1**

[Click Here](#) to download the Details of non-resident shareholders with no PAN - **Annexure 2**

[Click Here](#) to download the Form 41 - **Annexure 3**

[Click Here](#) to download the Declaration for non-residents for claiming treaty benefits - **Annexure 4**

[Click Here](#) to download the Declaration for TDS credit to other person - **Annexure 5**

The Form 121 can be downloaded from the below link: <https://www.incometaxindia.gov.in/income-tax-forms-2026>

All documents to be submitted are required to be self-attested (the documents should be signed by the shareholder/authorized signatory stating the document to be "certified true copy of the original"). In case of ambiguous, incomplete or conflicting information, or the valid information/documents not being provided, the Company will arrange to deduct tax at the maximum applicable rate. The Company would accept scanned copy of the duly signed, verified and self-attested copies. Shareholders are requested to maintain the original under their possession and if the original Forms are required in future, the Company would seek for the same from the Shareholders.

If the PAN is not as per the database of the Income-tax Portal, it would be considered an invalid PAN.

In the event of a mismatch in the category of Shareholder as per the Register of Members and as per the fourth letter of PAN, the Company would consider fourth letter of PAN for applying the surcharge rate.

All communications/documentation/queries in this respect should be addressed and sent to our RTA, KFin Technologies Limited at its email address einward.ris@kfintech.com. No communication on the tax determination/ deduction shall be entertained after Thursday, May 7, 2026, 5:00 PM IST. The Company shall arrange to email a soft copy of TDS certificate to the Shareholders at their registered email address in due course. Shareholders will also be able to see the credit of TDS in Form 168/Annual Information Statement, which can be downloaded from their e-filing account at www.incometax.gov.in Shareholders may note that in case the tax on said interim dividend is deducted at a higher rate, in absence of receipt, or insufficiency of the aforementioned details/documents, an option is available to the Shareholders to file the return of income as per the Act and claim an appropriate refund, if eligible. No claim shall lie against the Company for such taxes deducted.

In the event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided / to be provided by the Shareholder(s), such Shareholder(s) will be responsible to indemnify the Company and also, provide the Company with all information/ documents and co-operation in any appellate proceedings.

Important Notice to Physical Shareholders - Please update KYC details in RTA records by downloading and submitting the ISR-1, ISR-2 and SH-13, as applicable as per SEBI Master Circular No. SEBI/HO/MIRSD/POD-1/P/CIR/2023/70 dated 17.05.2023 as amended by SEBI Circular No. SEBI/HO/MIRSD/POD-1/P/CIR/2023/181 dated 17.11.2023. Relevant details and forms prescribed by SEBI in this regard are available on the website of the RTA at <https://ris.kfintech.com/clientservices/isc/isrforms.aspx>.

Specimen

If the shares are held in the electronic mode, request you to contact your respective depository and update the KYC Details.

Disclaimer: This Communication is not to be treated as an advice from the Company or its affiliates or our RTA. Further, no assurance is provided that all the shareholder categories are listed. Shareholders should obtain the tax advice related to their tax matters from a tax professional.

We request your cooperation in this regard.

Thanking you,

Yours faithfully,

For **Oracle Financial Services Software Limited**

Sd/-

Onkarnath Banerjee

Company Secretary and Compliance Officer

This is a system generated Email. Please do not reply to this Email.