Oracle Financial Services Software Limited

Unaudited condensed standalone balance sheet as at June 30, 2026

	June 30, 2026	March 31, 2026
	(Amounts in ₹ million)	
ASSETS		
Non-current assets		
Property, plant and equipment	1,218	1,305
Capital work-in-progress	221	151
Right-of-use assets	302	221
Investment property	102	102
Financial assets		
Investments in subsidiaries	8,093	8,092
Other financial assets	68	66
Deferred tax assets (net)	1,417	1,571
Income tax assets (net)	7,655	9,324
Other non-current assets	1,374	1,364
	20,450	**22,196**
Current assets		
Financial assets		
Trade receivables	10,484	9,899
Cash and cash equivalents	1,766	2,207
Other bank balances	31,156	39,050
Other financial assets	3,503	2,677
Other current assets	3,194	2,604
	50,103	**56,437**
TOTAL	**70,553**	**78,633**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	435	435
Other equity	60,111	69,710
Total equity	**60,546**	**70,145**
Non-current liabilities		
Financial liabilities		
Lease liabilities	222	172
Other non-current liabilities	44	-
Employee benefit obligations	2,727	2,927
	2,993	**3,099**
Current liabilities		
Financial liabilities		
Lease liabilities	89	47
Trade payables		
Payable to micro and small enterprises	21	12
Payable to other than micro and small enterprises	316	247
Other financial liabilities	2,393	1,400
Income tax liabilities (net)	12	8
Other current liabilities	2,326	1,718
Employee benefit obligations	1,857	1,957
	7,014	**5,389**
TOTAL	**70,553**	**78,633**

The accompanying notes form an integral part of the unaudited condensed standalone financial statements.

Oracle Financial Services Software Limited

Unaudited condensed standalone statement of profit and loss for the three month period ended June 30, 2026

(Amounts in ₹ million, except share data)

	Three month period ended June 30, 2026	Three month period ended June 30, 2025
Revenue from operations	25,669	13,968
Other income	623	712
Total income	**26,292**	**14,680**
Expenses		
Employee benefit expenses	7,061	5,558
Travel related expenses	155	212
Professional fees	383	354
Finance cost	7	6
Depreciation and amortization	122	153
Other expenses	354	487
Total expenses	**8,082**	**6,770**
Profit before tax	**18,210**	**7,910**
Tax expenses		
Current tax	4,418	2,124
Deferred tax	156	(86)
Total tax expenses	4,574	2,038
Profit for the period	**13,636**	**5,872**
Other comprehensive (loss)		
Items that will not be reclassified subsequently to profit or loss		
Remeasurement (losses) of defined benefit plan	(6)	(21)
Income tax effect	2	6
Items that will be reclassified subsequently to profit or loss		
Exchange differences on translation of financial statements of foreign branches	(1)	*-
Total other comprehensive (loss) for the period, net of tax	**(5)**	**(15)**
Total comprehensive income for the period, net of tax	**13,631**	**5,857**
* Represents amount less than ₹ 0.50 million.		
Earnings per equity share of par value of ₹ 5 (June 30, 2025 ₹ 5) each (in ₹)		
Basic	156.63	67.58
Diluted	155.99	67.25
Weighted average number of shares used in computing earnings per share		
Basic	87,057,262	86,886,665
Diluted	87,418,344	87,310,881

The accompanying notes form an integral part of the unaudited condensed standalone financial statements.

Oracle Financial Services Software Limited

Unaudited condensed standalone statement of changes in equity for the three month period ended June 30, 2026

(a) Three month period ended June 30, 2026

(Amounts in ₹ million, except share data)

Particulars	Equity share capital		Other equity								Total equity attributable to equity share holders of the Company
			Share application money pending allotment	Reserves and surplus					Other comprehensive income		
	Number of shares	Share Capital		Securities premium	General reserve	Employee stock options outstanding	Contribution from Ultimate Holding Company	Retained earnings	Foreign currency translation reserve	Remeasurement of defined benefit obligation	
Balance as of April 1, 2026	**87,035,133**	**435**	***-**	**19,847**	**10,145**	**1,778**	**317**	**37,551**	**72**	**-**	**70,145**
Changes in equity for the three month period ended June 30, 2026											
Application money received for exercised options	-	-	19	-	-	-	-	-	-	-	19
Shares issued for exercised options	37,006	-	(17)	17	-	-	-	-	-	-	-
Stock compensation charge	-	-	-	-	-	257	1	-	-	-	258
Forfeiture of options	-	-	-	-	-	(13)	-	13	-	-	-
Stock compensation related to options exercised	-	-	-	146	-	(146)	-	-	-	-	-
Profit for the period	-	-	-	-	-	-	-	13,636	-	-	13,636
Equity dividend	-	-	-	-	-	-	-	(23,507)	-	-	(23,507)
Remeasurement (losses) of defined benefit plan including income tax effect thereon	-	-	-	-	-	-	-	-	-	(4)	(4)
Exchange differences on translation of financial statements of foreign branches	-	-	-	-	-	-		-	(1)	-	(1)
Remeasurement gains of defined benefit plan including income tax effect thereon transferred to retained earnings	-	-	-	-	-	-	-	(4)	-	4	-
Balance as of June 30, 2026	**87,072,139**	**435**	**2**	**20,010**	**10,145**	**1,876**	**318**	**27,689**	**71**	**-**	**60,546**

(b) Three month period ended June 30, 2025

(Amounts in ₹ million, except share data)

Particulars	Equity share capital		Other equity								Total equity attributable to equity share holders of the Company
			Share application money pending allotment	Reserves and surplus					Other comprehensive income		
	Number of shares	Share Capital		Securities premium	General reserve	Employee stock options outstanding	Contribution from Ultimate Holding Company	Retained earnings	Foreign currency translation reserve	Remeasurement of defined benefit obligation	
Balance as of April 1, 2025	**86,863,101**	**434**	**2**	**19,092**	**10,145**	**1,591**	**282**	**44,004**	**70**	**-**	**75,620**
Changes in equity for the three month period ended June 30, 2025											
Application money received for exercised options	-	-	17	-	-	-	-	-	-	-	17
Shares issued for exercised options	37,636	1	(19)	18	-	-	-	-	-	-	-
Stock compensation charge	-	-	-	-	-	228	41	-	-	-	269
Forfeiture of options	-	-	-	-	-	(1)	-	1	-	-	-
Stock compensation related to options exercised	-	-	-	122	-	(122)	-	-	-	-	-
Profit for the period	-	-	-	-	-	-	-	5,872	-	-	5,872
Equity dividend	-	-	-	-	-	-	-	(23,027)	-	-	(23,027)
Remeasurement (losses) of defined benefit plan including income tax effect thereon	-	-	-	-	-	-	-	-	-	(15)	(15)
Exchange differences on translation of financial statements of foreign branches	-	-	-	-	-	-		-	*-	-	*-
Remeasurement (losses) of defined benefit plan including income tax effect thereon transferred to retained earnings	-	-	-	-	-	-	-	(15)	-	15	-
Balance as of June 30, 2025	**86,900,737**	**435**	***-**	**19,232**	**10,145**	**1,696**	**323**	**26,835**	**70**	**-**	**58,736**

* Represents amount less than ₹ 0.50 million.

The accompanying notes form an integral part of the unaudited condensed standalone financial statements.

Oracle Financial Services Software Limited

Notes annexed to and forming part of the unaudited condensed standalone financial statements for the three month period ended June 30, 2026

Note 1: Corporate information

Oracle Financial Services Software Limited (the 'Company') was incorporated in India with limited liability on September 27, 1989. The Company is domiciled in India and has its registered office at Mumbai, Maharashtra, India. The Company is a subsidiary of Oracle Global (Mauritius) Limited holding 72.41% (March 31, 2026 – 72.44%) ownership interest in the Company as at June 30, 2026.

The Company is principally engaged in the business of providing information technology solutions to the financial services industry worldwide. The Company has a suite of banking products, which caters to the transaction processing and compliance needs of corporate, retail, investment banking, treasury operations and data warehousing.

The unaudited condensed standalone financial statements for the three month period ended June 30, 2026 were approved by the Company's Board of Directors for issue on July 22, 2026.

Note 2: Accounting policies

These interim standalone financial statements 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.

The Company has followed the same accounting policies and methods of computation in preparing the interim financial statements as were followed for the year ended March 31, 2026.

The standalone financial statements are presented in Indian rupees with all amounts rounded off to the nearest million, unless otherwise stated.

Note 3: Segment information

The Company publishes the condensed standalone financial statements along with the condensed consolidated financial statements. In accordance with Ind AS 108, Operating Segments, the Company has disclosed the segment information in the condensed consolidated financial statements.

Note 4: During the three month 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.

Note 5: Employee benefit expenses for the three month period ended June 30, 2026 include employee severance expenses of ₹ 1,151 million.

Note 6: Capital commitments

(₹ in million)

	June 30, 2026	March 31, 2026
Property, plant and equipment		
Contracts remaining to be executed on capital account not provided for (net of advances)	132	190

Note 7: Tax litigations

As at June 30, 2026, the Company has certain litigations with respect to tax matters for various assessment years amounting to ₹ 35,749 million (March 31, 2026 – ₹ 32,684 million), which are pending before various appellate / tax authorities. The management expects that its position will be upheld on ultimate resolution and the possibility of any outflow of resources is remote. Demand of tax payable after adjusting taxes paid under protest and refunds amounts to ₹ 26,611 million (March 31, 2026 – ₹ 23,520 million) as at June 30, 2026. Further for certain litigations the Company has aggregate provisions of ₹ 117 million (March 31, 2026 – ₹ 444 million) as at June 30, 2026.

Oracle Financial Services Software Limited

Unaudited condensed standalone statement of cash flow for the three month period ended June 30, 2026

	(Amounts in ₹ million)	
	Three month period ended June 30,	
	2026	**2025**
Cash flows from operating activities		
Profit before tax	18,210	7,910
Adjustments to reconcile profit before tax to cash provided by operating activities :		
Depreciation and amortization	122	153
Loss on sale of property, plant and equipment	9	*-
Employee stock compensation expense	257	268
Finance income	(442)	(700)
Finance cost	7	6
Effect of exchange rate changes in cash and cash equivalents	55	(28)
Effect of exchange rate changes in assets and liabilities	127	(192)
Impairment loss (reversed) / recognized on contract assets	(238)	71
Impairment loss (reversed) / recognized on other financial assets	(24)	3
Deferred rent	-	(13)
	18,083	7,478
Movements in operating assets and liabilities		
(Increase) in other non-current assets	(10)	(39)
(Increase) / decrease in trade receivables	(394)	1,450
(Increase) in other current financial assets	(1,173)	(1,716)
(Increase) in other current assets	(590)	(1,704)
(Decrease) / increase in non-current employee benefit obligations	(209)	85
Increase in trade payables	76	14
Increase in other current financial liabilities	952	563
Increase / (decrease) in other current liabilities	608	(181)
Increase / (decrease) in other non-current liabilities	44	(5)
(Decrease) / increase in current employee benefit obligations	(100)	172
Cash from operating activities	17,287	6,117
Payment of domestic and foreign taxes, net of refunds	(2,745)	(1,337)
Net cash provided by operating activities	**14,542**	**4,780**
Cash flows from investing activities		
Purchase of property, plant and equipment	(68)	(237)
Proceeds from sale of property, plant and equipment	1	-
Refund / (placement) of deposits for premises and others	296	*-
Bank fixed deposits having maturity of more than three months matured	25,350	25,190
Bank fixed deposits having maturity of more than three months booked	(17,950)	(8,400)
Interest received	935	1,137
Net cash provided by investing activities	**8,564**	**17,690**
Cash flows from financing activities		
Proceeds from issue of shares under employee stock option plan	19	17
Equity dividend paid	(23,495)	(23,016)
Repayment of lease liabilities	(9)	(74)
Interest paid on lease liabilities	(7)	(6)
Net cash (used in) financing activities	**(23,492)**	**(23,079)**
Net (decrease) in cash and cash equivalents	(386)	(609)
Cash and cash equivalents at beginning of the period	2,207	2,204
Effect of exchange rate changes in cash and cash equivalents	(55)	28
Cash and cash equivalents at end of the period	**1,766**	**1,623**

* Represents amount less than ₹ 0.50 million.

Oracle Financial Services Software Limited

Unaudited condensed standalone statement of cash flow for the three month period ended June 30, 2026

	(Amounts in ₹ million)	
	Three month period ended June 30,	
	2026	**2025**
Component of cash and cash equivalents		
Balances with banks:		
In current accounts	1,698	1,570
In unclaimed dividend accounts	68	53
Total cash and cash equivalents at the end of the period	**1,766**	**1,623**