

**Oracle Financial Services Software Limited**

**Standalone balance sheet as at March 31, 2026**

(Amounts in ₹ million)

	<b>March 31, 2026</b>	<b>March 31, 2025</b>
<b><u>ASSETS</u></b>		
<b>Non-current assets</b>		
Property, plant and equipment	1,305	1,305
Capital work-in-progress	151	88
Right-of-use assets	221	334
Investment property	102	102
Financial assets		
Investments in subsidiaries	8,092	7,919
Other financial assets	66	64
Deferred tax assets (net)	1,571	1,268
Income tax assets (net)	9,324	9,020
Other non-current assets	1,364	1,324
	<b>22,196</b>	<b>21,424</b>
<b>Current assets</b>		
Financial assets		
Trade receivables	9,899	8,596
Cash and cash equivalents	2,207	2,204
Other bank balances	39,050	45,884
Other financial assets	2,677	3,067
Other current assets	2,604	2,105
	<b>56,437</b>	<b>61,856</b>
<b>TOTAL</b>	<b>78,633</b>	<b>83,280</b>
<b><u>EQUITY AND LIABILITIES</u></b>		
<b>Equity</b>		
Equity share capital	435	434
Other equity	69,710	75,186
<b>Total equity</b>	<b>70,145</b>	<b>75,620</b>
<b>Non-current liabilities</b>		
Financial liabilities		
Lease liabilities	172	219
Other non-current liabilities	-	8
Employee benefit obligations	2,927	2,179
	<b>3,099</b>	<b>2,406</b>
<b>Current liabilities</b>		
Financial liabilities		
Lease liabilities	47	107
Trade payables		
Payable to micro and small enterprises	12	3
Payable to other than micro and small enterprises	247	220
Other financial liabilities	1,400	1,545
Income tax liabilities (net)	8	10
Other current liabilities	1,718	1,622
Employee benefit obligations	1,957	1,747
	<b>5,389</b>	<b>5,254</b>
<b>TOTAL</b>	<b>78,633</b>	<b>83,280</b>

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Standalone statement of profit and loss for the year ended March 31, 2026

(Amounts in ₹ million, except share data)

	Year ended March 31,	
	2026	2025
Revenue from operations	57,167	50,991
Other income	6,800	17,210
<b>Total income</b>	<b>63,967</b>	<b>68,201</b>
<b>Expenses</b>		
Employee benefit expenses	22,678	20,905
Travel related expenses	830	896
Professional fees	1,579	1,325
Finance cost	22	13
Depreciation and amortization	563	598
Other expenses	2,184	1,363
<b>Total expenses</b>	<b>27,856</b>	<b>25,100</b>
<b>Profit before tax</b>	<b>36,111</b>	<b>43,101</b>
Tax expenses		
Current tax	8,709	9,561
Deferred tax	(344)	33
Total tax expenses	8,365	9,594
<b>Profit for the year</b>	<b>27,746</b>	<b>33,507</b>
<b>Other comprehensive income / (loss)</b>		
<i>Items that will not be reclassified subsequently to profit or loss</i>		
Remeasurement gains / (losses) of defined benefit plan	163	(56)
Income tax effect	(41)	14
<i>Items that will be reclassified subsequently to profit or loss</i>		
Exchange differences on translation of financial statements of foreign branches	2	10
<b>Total other comprehensive income / (loss) for the year, net of tax</b>	<b>124</b>	<b>(32)</b>
<b>Total comprehensive income for the year, net of tax</b>	<b>27,870</b>	<b>33,475</b>
Earnings per equity share of par value of ₹ 5 (March 31, 2025 ₹ 5) each (in ₹)		
Basic	319.10	386.19
Diluted	317.60	383.73

Oracle Financial Services Software Limited

Standalone statement of changes in equity for the year ended March 31, 2026

(a) Year ended March 31, 2026

(Amounts in ₹ million, except share data)

Particulars	Equity share capital		Share application money pending allotment	Other equity					Other comprehensive income		Total equity attributable to equity share holders of the Company
	Number of shares	Share Capital		Reserves and surplus				Retained earnings	Foreign currency translation reserve	Remeasurement of defined benefit obligation	
				Securities premium	General reserve	Employee stock options outstanding	Contribution from Ultimate Holding Company				
<b>Balance as of April 1, 2025</b>	<b>86,863,101</b>	<b>434</b>	<b>2</b>	<b>19,092</b>	<b>10,145</b>	<b>1,591</b>	<b>282</b>	<b>44,004</b>	<b>70</b>	<b>-</b>	<b>75,620</b>
<i>Changes in equity for the year ended March 31, 2026</i>											
Application money received for exercised options	-	-	44	-	-	-	-	-	-	-	44
Shares issued for exercised options	172,032	1	(46)	45	-	-	-	-	-	-	-
Stock compensation charge	-	-	-	-	-	914	35	-	-	-	949
Forfeiture of options	-	-	-	-	-	(17)	-	17	-	-	-
Stock compensation related to options exercised	-	-	-	710	-	(710)	-	-	-	-	-
Profit for the year	-	-	-	-	-	-	-	27,746	-	-	27,746
Equity dividend	-	-	-	-	-	-	-	(34,338)	-	-	(34,338)
Remeasurement gains of defined benefit plan including income tax effect thereon	-	-	-	-	-	-	-	-	-	122	122
Exchange differences on translation of financial statements of foreign branches	-	-	-	-	-	-	-	-	2	-	2
Remeasurement gains of defined benefit plan including income tax effect thereon transferred to retained earnings	-	-	-	-	-	-	-	122	-	(122)	-
<b>Balance as of March 31, 2026</b>	<b>87,035,133</b>	<b>435</b>	<b>*-</b>	<b>19,847</b>	<b>10,145</b>	<b>1,778</b>	<b>317</b>	<b>37,551</b>	<b>72</b>	<b>-</b>	<b>70,145</b>

(b) Year ended March 31, 2025

(Amounts in ₹ million, except share data)

Particulars	Equity share capital		Share application money pending allotment	Other equity					Other comprehensive income		Total equity attributable to equity share holders of the Company
	Number of shares	Share Capital		Reserves and surplus				Retained earnings	Foreign currency translation reserve	Remeasurement of defined benefit obligation	
				Securities premium	General reserve	Employee stock options outstanding	Contribution from Ultimate Holding Company				
<b>Balance as of April 1, 2024</b>	<b>86,671,656</b>	<b>433</b>	<b>3</b>	<b>18,374</b>	<b>10,145</b>	<b>1,326</b>	<b>163</b>	<b>31,326</b>	<b>74</b>	<b>-</b>	<b>61,844</b>
<i>Changes in equity for the year ended March 31, 2025</i>											
Application money received for exercised options	-	-	127	-	-	-	-	-	-	-	127
Shares issued for exercised options	191,445	1	(128)	127	-	-	-	-	-	-	-
Stock compensation charge	-	-	-	-	-	865	119	-	-	-	984
Forfeiture of options	-	-	-	-	-	(9)	-	9	-	-	-
Stock compensation related to options exercised	-	-	-	591	-	(591)	-	-	-	-	-
Profit for the year	-	-	-	-	-	-	-	33,507	-	-	33,507
Equity dividend	-	-	-	-	-	-	-	(20,810)	-	-	(20,810)
Remeasurement gains of defined benefit plan including income tax effect thereon	-	-	-	-	-	-	-	-	-	(42)	(42)
Exchange differences on translation of financial statements of foreign branches	-	-	-	-	-	-	-	14	(4)	-	10
Remeasurement (losses) of defined benefit plan including income tax effect thereon transferred to retained earnings	-	-	-	-	-	-	-	(42)	-	42	-
<b>Balance as of March 31, 2025</b>	<b>86,863,101</b>	<b>434</b>	<b>2</b>	<b>19,092</b>	<b>10,145</b>	<b>1,591</b>	<b>282</b>	<b>44,004</b>	<b>70</b>	<b>-</b>	<b>75,620</b>

\* Represents amount less than ₹ 0.50 million

# Oracle Financial Services Software Limited

## Standalone statement of cash flow for the year ended March 31, 2026

	(Amounts in ₹ million)	
	Year ended March 31,	
	2026	2025
Cash flows from operating activities		
Profit before tax	36,111	43,101
Adjustments to reconcile profit before tax to cash provided by operating activities :		
Depreciation and amortization	563	598
Loss / (profit) on sale of property, plant and equipment	3	(4)
Employee stock compensation expense	943	977
Finance income	(2,045)	(2,069)
Dividend from subsidiary companies	(4,334)	(15,199)
Finance cost	22	13
Effect of exchange rate changes in cash and cash equivalents	(159)	(49)
Effect of exchange rate changes in assets and liabilities	(1,181)	176
Reversal of provision for diminution in value of investment in subsidiary company	(167)	-
Impairment loss recognized / (reversed) on contract assets	146	(517)
Impairment loss (reversed) / recognized on other financial assets	(25)	11
Bad debts	144	505
Deferred rent	(35)	35
	29,986	27,578
Movements in operating assets and liabilities		
(Increase) in other non-current assets	(34)	(43)
(Increase) in trade receivables	(784)	(526)
Decrease in other current financial assets	392	2,027
(Increase) in other current assets	(492)	(88)
Increase in non-current employee benefit obligations	878	304
Increase in trade payables	17	21
(Decrease) / increase in other current financial liabilities	(147)	12
Increase / (decrease) in other current liabilities	131	(156)
(Decrease) in other non-current liabilities	(8)	(42)
Increase in current employee benefit obligations	203	302
Cash from operating activities	30,142	29,389
Payment of domestic and foreign taxes, net of refunds	(8,856)	(9,779)
<b>Net cash provided by operating activities</b>	<b>21,286</b>	<b>19,610</b>
Cash flows from investing activities		
Purchase of property, plant and equipment	(496)	(345)
Proceeds from sale of property, plant and equipment	-	6
Refund / (placement) of deposits for premises and others	420	(19)
Dividend from subsidiary companies	4,334	15,199
Bank fixed deposits having maturity of more than three months matured	53,290	20,130
Bank fixed deposits having maturity of more than three months booked	(46,630)	(46,340)
Interest received	2,049	1,120
<b>Net cash provided by / (used in) investing activities</b>	<b>12,967</b>	<b>(10,249)</b>
Cash flows from financing activities		
Proceeds from issue of shares under employee stock option plan	44	127
Equity dividend paid	(34,324)	(20,806)
Interest paid on lease liabilities	(22)	(13)
Repayment of lease liabilities	(107)	(179)
<b>Net cash (used in) financing activities</b>	<b>(34,409)</b>	<b>(20,871)</b>
Net (decrease) in cash and cash equivalents	(156)	(11,510)
Cash and cash equivalents at beginning of the year	2,204	13,665
Effect of exchange rate changes in cash and cash equivalents	159	49
<b>Cash and cash equivalents at end of the year</b>	<b>2,207</b>	<b>2,204</b>

**Oracle Financial Services Software Limited**

**Standalone statement of cash flow for the year ended March 31, 2026**

	(Amounts in ₹ million)	
	<b>Year ended March 31,</b>	
	<b>2026</b>	<b>2025</b>
<b>Component of cash and cash equivalents</b>		
Balances with banks:		
In current accounts	1,316	1,661
In deposit accounts with original maturity of less than three months	804	501
In unclaimed dividend accounts	56	42
Remittances in transit	31	-
<b>Total cash and cash equivalents at the end of the year</b>	<b>2,207</b>	<b>2,204</b>