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Unaudited standalone 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	25,669	15,663	13,968	57,167
	(b) Other income	623	4,901	712	6,800
	Total income	**26,292**	**20,564**	**14,680**	**63,967**
2	**EXPENSES**				
	(a) Employee benefit expenses	7,061	5,345	5,558	22,678
	(b) Travel related expenses	155	182	212	830
	(c) Professional fees	383	414	354	1,579
	(d) Finance cost	7	5	6	22
	(e) Depreciation and amortization	122	133	153	563
	(f) Other expenses	354	487	487	2,184
	Total expenses	**8,082**	**6,566**	**6,770**	**27,856**
3	**Profit before tax**	**18,210**	**13,998**	**7,910**	**36,111**
4	Tax expense				
	(a) Current tax	4,418	2,987	2,124	8,709
	(b) Deferred tax	156	(100)	(86)	(344)
	Total tax expense	**4,574**	**2,887**	**2,038**	**8,365**
5	**Net profit for the period**	**13,636**	**11,111**	**5,872**	**27,746**
6	**Other comprehensive (loss) / income**				
	(a) Items that will not be reclassified subsequently to profit or loss				
	(i) Remeasurement (losses) / gains of defined benefit plan	(6)	86	(21)	163
	(ii) Income tax effect	2	(21)	6	(41)
	(b) Items that will be reclassified subsequently to profit or loss				
	(i) Exchange differences on translation of financial statements of foreign branches	(1)	(1)	*-	2
	Total other comprehensive (loss) / income for the period, net of tax	**(5)**	**64**	**(15)**	**124**
7	**Total comprehensive income for the period, net of tax**	**13,631**	**11,175**	**5,857**	**27,870**
8	Paid up equity share capital (face value ₹ 5 each, fully paid)	435	435	435	435
9	Reserve excluding Revaluation Reserves as per balance sheet				69,710
10	Earnings per equity share (face value ₹ 5 each, fully paid)				
	(a) Basic (in ₹)	156.63	127.68	67.58	319.10
	(b) Diluted (in ₹)	155.99	127.20	67.25	317.60
	See accompanying notes to the financial results				

* Represents amount less than ₹ 0.50 million.

Notes to financial results :

1 The unaudited standalone 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 was 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 the eligible employees under the prevailing Employee Stock Option Plan ('ESOP') schemes of the Company.

5 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.

6 Employee benefit expenses for the three month period ended June 30, 2026 include employee severance expenses of ₹ 1,151 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 Company has recorded provision for employee benefit expense of ₹ 263 million and ₹ 752 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	442	465	700	2,045
(b) Exchange (loss) / gain	(12)	76	7	193
(c) Miscellaneous income	193	26	5	61
(d) Reversal of provision for diminution in value of investment in subsidiary company	-	-	-	167
(e) Dividend from subsidiary companies	-	4,334	-	4,334
Total	**623**	**4,901**	**712**	**6,800**

9 During the year ended March 31, 2026, the Company has reversed ₹ 167 million towards provision for diminution in value of investment in it's wholly owned subsidiary company ISP Internet Mauritius Company.

10 During the three month period and year ended March 31, 2026, the Company has received dividend from it's wholly owned subsidiary companies of ₹ 240 million from Oracle (OFSS) Processing Services Limited, ₹ 439 million from Oracle (OFSS) BPO Services Limited, ₹ 138 million from ISP Internet Mauritius Company and ₹ 3,517 million (March 31, 2025 - ₹ 15,199 million) from Oracle Financial Services Software America, Inc.

11 As per Ind AS 108 'Operating Segments', the Company has disclosed the segment information only as part of the consolidated financial results.

12 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