

Oracle Financial Services Software Limited

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Unaudited standalone financial results for the three and nine month period ended December 31, 2025

(₹ in million, except per share data)

PART I

	Particulars	Three month period ended			Nine month period ended		Year ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	INCOME						
	(a) Revenue from operations	14,527	13,009	13,054	41,504	38,096	50,991
	(b) Other income	638	549	339	1,899	1,413	17,210
	Total income	15,165	13,558	13,393	43,403	39,509	68,201
2	EXPENSES						
	(a) Employee benefit expenses	6,318	5,457	5,569	17,333	15,575	20,905
	(b) Travel related expenses	219	217	212	648	661	896
	(c) Professional fees	65	746	335	1,165	991	1,325
	(d) Finance cost	5	6	2	17	8	13
	(e) Other operating expenses	436	774	402	1,697	1,140	1,363
	(f) Depreciation and amortisation	135	142	145	430	453	598
	Total expenses	7,178	7,342	6,665	21,290	18,828	25,100
3	Profit before tax	7,987	6,216	6,728	22,113	20,681	43,101
4	Tax expense						
	(a) Current tax	1,948	1,650	1,955	5,722	5,627	9,561
	(b) Deferred tax	(98)	(60)	(48)	(244)	(98)	33
	Total tax expense	1,850	1,590	1,907	5,478	5,529	9,594
5	Net profit for the period	6,137	4,626	4,821	16,635	15,152	33,507
6	Other comprehensive income / (loss)						
	(a) Items that will not be reclassified subsequently to profit or loss						
	(i) Remeasurement gains / (losses) of defined benefit plan	45	53	35	77	(23)	(56)
	(ii) Income tax effect	(12)	(14)	(9)	(20)	6	14
	(b) Items that will be reclassified subsequently to profit or loss						
	(i) Exchange differences on translation of financial statements of foreign branches	*-	3	8	3	9	10
	Total other comprehensive income / (loss) for the period, net of tax	33	42	34	60	(8)	(32)
7	Total Comprehensive Income for the period, net of tax	6,170	4,668	4,855	16,695	15,144	33,475
8	Paid up equity share capital (face value ₹ 5 each, fully paid)	435	435	434	435	434	434
9	Reserve excluding Revaluation Reserves as per balance sheet						
10	Earnings per equity share (face value ₹ 5 each, fully paid)						
	(a) Basic (in ₹)	70.55	53.23	55.55	191.37	174.69	386.19
	(b) Diluted (in ₹)	70.26	52.97	55.21	190.44	173.54	383.73

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 three and nine month period ended December 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on January 21, 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 During the three and nine month period ended December 31, 2025, the Company allotted 80,659 and 153,800 equity shares respectively, 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.
- 4 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. The New Labour Code has resulted in estimated one time increase in provision for employee benefit expense of ₹ 489 million which has been recognized in the current reporting period. The Government has not yet notified the related rules to the New Labour Code and impact of them will be evaluated when notified.
- 5 Particulars of other income:

	Particulars	Three month period ended			Nine month period ended		Year ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Finance income	402	478	448	1,580	1,536	2,069
	Exchange gain / (loss)	44	66	(123)	117	(159)	(118)
	Miscellaneous income	25	5	14	35	36	60
	Reversal of provision for diminution in value of investment in subsidiary company	167	-	-	167	-	-
	Dividend from subsidiary company	-	-	-	-	-	15,199
	Total	638	549	339	1,899	1,413	17,210

- 6 During the three and nine month period ended December 31, 2025; 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.
- 7 During the year ended March 31, 2025; the Company has received dividend of ₹ 15,199 million from it's wholly owned subsidiary company Oracle Financial Services Software America, Inc.
- 8 As per Ind AS 108 'Operating Segments', the Company has disclosed the segment information only as part of the consolidated financial results.
- 9 Mr. Vincent Secondo Grelli (DIN 08262388), resigned as a Non-Executive, Non-Independent Director of the Company, effective from the close of business hours of October 31, 2025.
- 10 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

Mumbai, India
January 21, 2026

Makarand Padalkar
Managing Director & Chief Executive Officer
DIN: 02115514