

Oracle Financial Services Software Limited

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Unaudited consolidated 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	19,659	17,888	17,152	56,069	51,305	68,468
(b) Other income	605	663	697	1,993	2,223	3,042
Total income	20,264	18,551	17,849	58,062	53,528	71,510
2 EXPENSES						
(a) Employee benefit expenses	9,572	8,150	8,518	26,112	23,937	32,047
(b) Travel related expenses	355	351	368	1,050	1,092	1,439
(c) Professional fees	1,079	1,038	705	2,925	1,954	2,721
(d) Finance cost	69	78	(33)	104	98	5
(e) Other operating expenses	457	797	422	1,771	1,206	1,498
(f) Depreciation and amortization	158	165	169	500	522	691
Total Expenses	11,690	10,579	10,149	32,462	28,809	38,401
3 Profit before tax	8,574	7,972	7,700	25,600	24,719	33,109
4 Tax expenses						
(a) Current tax	2,625	2,308	2,204	7,667	7,089	10,952
(b) Deferred tax	(147)	203	83	(43)	273	(1,639)
Total tax expenses	2,478	2,511	2,287	7,624	7,362	9,313
5 Net profit for the period	6,096	5,461	5,413	17,976	17,357	23,796
6 Other comprehensive income						
(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)	(59)
(ii) Income tax effect	(12)	(14)	(9)	(20)	6	15
(b) Items that will be reclassified subsequently to profit and loss						
(i) Exchange differences on translation of financial statements of foreign operations	208	326	187	691	539	723
Total other comprehensive income for the period, net of tax	241	365	213	748	522	679
7 Total comprehensive income for the period, net of tax	6,337	5,826	5,626	18,724	17,879	24,475
8 Net profit attributable to:						
Equity holders of the Company	6,096	5,461	5,413	17,976	17,357	23,796
Non-controlling interests	-	-	-	-	-	-
9 Total comprehensive income attributable to:						
Equity holders of the Company	6,337	5,826	5,626	18,724	17,879	24,475
Non-controlling interests	-	-	-	-	-	-
10 Paid up equity share capital (face value ₹ 5 each, fully paid)	435	435	434	435	434	434
11 Reserve excluding Revaluation Reserves as per balance sheet						83,190
12 Earnings per equity share (face value ₹ 5 each, fully paid)						
(a) Basic (in ₹)	70.08	62.84	62.37	206.79	200.11	274.27
(b) Diluted (in ₹)	69.79	62.53	61.99	205.79	198.79	272.52

See accompanying notes to the financial results

Notes to financial results :

- 1 The above unaudited consolidated financial results for the 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 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 Rs 498 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

(₹ in million)

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	511	589	710	1,900	2,393	3,157
Exchange gain (loss)	67	68	(24)	60	(194)	(201)
Miscellaneous income	27	6	11	33	24	86
Total	605	663	697	1,993	2,223	3,042

6 Reporting segment wise revenue, results, assets and liabilities

Segment revenue and expense:

Products revenue includes licensing of software products, cloud fees, maintenance fees and related services. Services revenue includes fees for providing software solutions to the customers and consulting services. The income and expenses which are not directly attributable to a business segment are shown as unallocable income and expenses.

Segment assets and liabilities:

Segment assets include all operating assets used by a segment and consist principally of trade receivables (net of allowances), unbilled receivable (net of allowances), unbilled revenue, deposits for premises, property, plant and equipment, right-of-use asset and other assets. Segment liabilities primarily includes trade payables, deferred revenues, advance from customers, employee benefit obligations, lease liabilities and other liabilities. While most of such assets and liabilities can be directly attributed to individual segments, the carrying amount of certain assets and liabilities used jointly by both the segments is allocated to each of the segment on a reasonable basis. Assets and liabilities that cannot be allocated between the segments are shown as part of unallocable assets and liabilities.

(₹ in million)

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
(a) Segment revenue						
Product licenses and related activities	17,735	16,232	15,610	50,710	46,737	62,144
IT solutions and consulting services	1,924	1,656	1,542	5,359	4,568	6,324
	19,659	17,888	17,152	56,069	51,305	68,468
(b) Segment results						
Product licenses and related activities	8,223	7,767	7,134	24,249	22,932	30,253
IT solutions and consulting services	489	396	344	1,427	1,193	1,760
	8,712	8,163	7,478	25,676	24,125	32,013
Other income	605	663	697	1,993	2,223	3,042
Unallocable expenses	(743)	(854)	(475)	(2,069)	(1,629)	(1,946)
Profit before tax	8,574	7,972	7,700	25,600	24,719	33,109

Reporting segmentwise revenue, results, assets and liabilities (continued)

(₹ in million)

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
(c) Segment assets						
Product licenses and related activities	26,428	27,661	26,643	26,428	26,643	25,216
IT solutions and consulting services	1,647	1,826	1,481	1,647	1,481	1,653
Unallocable	62,337	63,576	69,440	62,337	69,440	74,481
	90,412	93,063	97,564	90,412	97,564	101,350
(d) Segment liabilities						
Product licenses and related activities	14,317	12,881	12,395	14,317	12,395	11,922
IT solutions and consulting services	1,694	1,478	1,514	1,694	1,514	1,363
Unallocable	5,308	5,021	7,024	5,308	7,024	4,441
	21,319	19,380	20,933	21,319	20,933	17,726

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

(₹ in million, except per share data)

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
Revenue from operations	14,527	13,009	13,054	41,504	38,096	50,991
Net profit for the period	6,137	4,626	4,821	16,635	15,152	33,507
Earnings per equity share (face value ₹ 5 each, fully paid)						
Basic (in ₹)	70.55	53.23	55.55	191.37	174.69	386.19
Diluted (in ₹)	70.26	52.97	55.21	190.44	173.54	383.73

8 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.

9 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