

Oracle Financial Services Software Limited

Registered Office : Oracle Park, Off Western Express Highway, Goregaon (East), Mumbai 400 063
 Tel: + 91 22 6718 3000 Fax: + 91 22 6718 3001
 CIN: L72200MH1989PLC053666
 Website: <https://investor.ofss.oracle.com>
 E-mail: investors-vp-ofss_in_grp@oracle.com

Unaudited consolidated financial results for the three month period ended June 30, 2025

PART I

(₹ in million, except per share data)

Particulars	Three month period ended			Year ended
	June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
	Unaudited	Audited	Unaudited	Audited
1 INCOME				
(a) Revenue from operations	18,522	17,163	17,414	68,468
(b) Other income	725	819	480	3,042
Total income	19,247	17,982	17,894	71,510
2 EXPENSES				
(a) Employee benefit expenses	8,390	8,110	7,568	32,047
(b) Travel related expenses	344	347	358	1,439
(c) Professional fees	808	767	597	2,721
(d) Finance cost	(43)	(93)	47	5
(e) Other operating expenses	517	292	420	1,498
(f) Depreciation and amortization	177	169	175	691
Total Expenses	10,193	9,592	9,165	38,401
3 Profit before tax	9,054	8,390	8,729	33,109
4 Tax expenses				
(a) Current tax	2,734	3,863	2,578	10,952
(b) Deferred tax	(99)	(1,912)	(16)	(1,639)
Total tax expenses	2,635	1,951	2,562	9,313
5 Net profit for the period	6,419	6,439	6,167	23,796
6 Other comprehensive income				
(a) Items that will not be reclassified subsequently to profit or loss				
(i) Remeasurement (losses) / gains of defined benefit plan	(21)	(36)	20	(59)
(ii) Income tax effect	6	9	(5)	15
(b) Items that will be reclassified subsequently to profit and loss				
(i) Exchange differences on translation of financial statements of foreign operations	157	184	42	723
Total other comprehensive income for the period, net of tax	142	157	57	679
7 Total comprehensive income for the period, net of tax	6,561	6,596	6,224	24,475
8 Net profit attributable to:				
Equity holders of the Company	6,419	6,439	6,167	23,796
Non-controlling interests	-	-	-	-
9 Total comprehensive income attributable to:				
Equity holders of the Company	6,561	6,596	6,224	24,475
Non-controlling interests	-	-	-	-
10 Paid up equity share capital (face value ₹ 5 each, fully paid)	435	434	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 ₹)	73.88	74.15	71.13	274.27
(b) Diluted (in ₹)	73.52	73.76	70.69	272.52
See accompanying notes to the financial results				

Notes to financial results :

- 1 The above unaudited consolidated financial results for the three month period ended June 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on July 23, 2025. 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, 2025 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2025 and unaudited published year-to-date figures up to December 31, 2024, being the end of the third quarter of the financial year, which were subjected to limited review.
- 4 During the three month period ended June 30, 2025, the Company allotted 37,636 equity shares 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.
- 5 **Particulars of Other income**

(₹ in million)

Particulars	Three month period ended			Year ended
	June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
	Unaudited	Audited	Unaudited	Audited
Finance income	800	764	636	3,157
Exchange (loss)	(75)	(7)	(156)	(201)
Miscellaneous income	-	62	-	86
Total	725	819	480	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			Year ended
	June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
	Unaudited	Audited	Unaudited	Audited
(a) Segment revenue				
Product licenses and related activities	16,743	15,407	15,951	62,144
IT solutions and consulting services	1,779	1,756	1,463	6,324
	18,522	17,163	17,414	68,468
(b) Segment results				
Product licenses and related activities	8,259	7,321	8,518	30,253
IT solutions and consulting services	542	567	385	1,760
	8,801	7,888	8,903	32,013
Other income	725	819	480	3,042
Unallocable expenses	(472)	(317)	(654)	(1,946)
Profit before tax	9,054	8,390	8,729	33,109

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

(₹ in million)

Particulars	Three month period ended			Year ended
	June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
	Unaudited	Audited	Unaudited	Audited
(c) Segment assets				
Product licenses and related activities	27,304	25,216	26,907	25,216
IT solutions and consulting services	1,629	1,653	1,477	1,653
Unallocable	58,096	74,481	56,645	74,481
	87,029	101,350	85,029	101,350
(d) Segment liabilities				
Product licenses and related activities	13,463	11,922	12,676	11,922
IT solutions and consulting services	1,566	1,363	1,407	1,363
Unallocable	4,476	4,441	6,647	4,441
	19,505	17,726	20,730	17,726

7 Unaudited standalone results for the three month period ended June 30, 2025

(₹ in million, except per share data)

Particulars	Three month period ended			Year ended
	June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
	Unaudited	Audited	Unaudited	Audited
Revenue from operations	13,968	12,895	12,954	50,991
Net profit for the period	5,872	18,355	5,360	33,507
Earnings per equity share (face value ₹ 5 each, fully paid)				
Basic (in ₹)	67.58	211.37	61.82	386.19
Diluted (in ₹)	67.25	210.26	61.44	383.73

8 Mr. Yong Meng Kau (DIN: 08234739), resigned as Non-Executive, Non-Independent Director of the Company, effective from close of business hours of May 30, 2025.

9 The Board of Directors of the Company at its meeting held on June 11, 2025, approved the appointment of Mr. Nian Nian Yuan (DIN: 11107498) as an Additional Director in the capacity of Non-Executive, Non-Independent Director of the Company.

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
July 23, 2025

Makarand Padalkar
Managing Director & Chief Executive Officer
DIN: 02115514