

July 23, 2025

To,

Asst. Vice President
Listing & Compliance
National Stock Exchange of India Limited
Exchange Plaza, Bandra-Kurla Complex
Bandra (East) Mumbai 400 051
Scrip Code – OFSS

To,

Asst. General Manager
Listing & Compliance
BSE Ltd.
1st Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400 001
Scrip Code – 532466

Sub: Decisions taken at the Board Meeting held today

The Board of Directors of the Company at its meeting held today, *inter alia*, approved unaudited standalone and consolidated financial results for the quarter ended June 30, 2025.

We enclose herewith the unaudited standalone and consolidated financial results of the Company for the quarter ended June 30, 2025, along with the Limited Review Reports thereon issued by M/s. S R Batliboi & Associates LLP, Chartered Accountants, Statutory Auditors of the Company.

The above documents will also be uploaded on the Company's website.

The Board meeting commenced at 18:20 hours (IST) and concluded at 19:05 hours (IST).

Thanking you,

Yours sincerely,
For Oracle Financial Services Software Limited

Onkarnath Banerjee
Company Secretary & Compliance Officer
Membership No. ACS8547

Encl: as above

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: www.oracle.com/financialservices
E-mail: investors-vp-ofss_in_grp@oracle.com

Unaudited standalone 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	<u>INCOME</u>				
	(a) Revenue from operations	13,968	12,895	12,954	50,991
	(b) Other income	712	15,797	198	17,210
	Total income	14,680	28,692	13,152	68,201
2	<u>EXPENSES</u>				
	(a) Employee benefit expenses	5,558	5,330	4,821	20,905
	(b) Travel related expenses	212	235	222	896
	(c) Professional fees	354	334	325	1,325
	(d) Finance cost	6	5	3	13
	(e) Other operating expenses	487	223	417	1,363
	(f) Depreciation and amortisation	153	145	152	598
	Total expenses	6,770	6,272	5,940	25,100
3	Profit before tax	7,910	22,420	7,212	43,101
4	Tax expense				
	(a) Current tax	2,124	3,934	1,864	9,561
	(b) Deferred tax	(86)	131	(12)	33
	Total tax expense	2,038	4,065	1,852	9,594
5	Net profit for the period	5,872	18,355	5,360	33,507
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	(21)	(33)	20	(56)
	(ii) Income tax effect	6	8	(5)	14
	(b) Items that will be reclassified subsequently to profit or loss				
	(i) Exchange differences on translation of financial statements of foreign branches	*_	1	*_	10
	Total other comprehensive (loss) / income for the period, net of tax	(15)	(24)	15	(32)
7	Total Comprehensive Income for the period, net of tax	5,857	18,331	5,375	33,475
8	Paid up equity share capital (face value ₹ 5 each, fully paid)	435	434	434	434
9	Reserve excluding Revaluation Reserves as per balance sheet				75,186
10	Earnings per equity share (face value ₹ 5 each, fully paid)				
	(a) Basic (in ₹)	67.58	211.37	61.82	386.19
	(b) Diluted (in ₹)	67.25	210.26	61.44	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 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 was 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 the eligible employees under the prevailing Employee Stock Option Plan ('ESOP') schemes of the Company.
- 5 Particulars of other income:

Particulars	(₹ in million)			
	Three month period ended			Year ended
	June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
	Unaudited	Audited	Unaudited	Audited
Finance income	700	533	328	2,069
Exchange gain / (loss)	7	41	(136)	(118)
Miscellaneous income	5	24	6	60
Dividend from subsidiary company	-	15,199	-	15,199
Total	712	15,797	198	17,210

- 6 During the year ended March 31, 2025; the Company has received dividend of ₹ 15,199 million from its wholly owned subsidiary company Oracle Financial Services Software America, Inc.
- 7 As per Ind AS 108 'Operating Segments', the Company has disclosed the segment information only as part of the consolidated financial results.
- 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

Makarand Padalkar
Managing Director & Chief Executive Officer
DIN: 02115514

Mumbai, India
July 23, 2025

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**To the Board of Directors
Oracle Financial Services Software Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Oracle Financial Services Software Limited (the "Company") for the three month period ended June 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants
ICAI Firm registration number:101049W/E300004



per Govind Ahuja
Partner
Membership No.: 048966
UDIN: 25048966BMNXHV7496
Place: Mumbai
Date: July 23, 2025



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	<u>INCOME</u>				
	(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	<u>EXPENSES</u>				
	(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

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Oracle Financial Services Software Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Oracle Financial Services Software Limited (the "Holding Company"), its subsidiaries and controlled trust (the Holding Company, its subsidiaries and controlled trust together referred to as "the Group"), for the three month period ended June 30, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the entities as mentioned in the Annexure 'A' to this report.



S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

ICAI Firm registration number: 101049W/E300004

per Govind Ahuja

Partner

Membership No.: 048966

UDIN: 25048966BMNXHU6294

Place: Mumbai

Date: July 23, 2025



S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

Annexure A

Particulars	Name of the Subsidiary
Direct Subsidiaries	1) Oracle Financial Services Software B.V.
	2) Oracle Financial Services Software Pte. Ltd.
	3) Oracle Financial Services Software Chile Limitada
	4) Oracle Financial Services Software (Shanghai) Limited
	5) Oracle Financial Services Software America, Inc.
	6) ISP Internet Mauritius Company
	7) Oracle (OFSS) Processing Services Limited
	8) Oracle (OFSS) ASP Private Limited
	9) Mantas India Private Limited
	10) Oracle (OFSS) BPO Services Limited
Subsidiaries of Subsidiaries	Subsidiary of Oracle Financial Services Software B.V.:
	11) Oracle Financial Services Software SA
	Subsidiary of Oracle Financial Services Software Pte Ltd:
	12) Oracle Financial Services Consulting Pte. Ltd.
	Subsidiaries of Oracle Financial Services Software America, Inc.:
	13) Oracle Financial Services Software, Inc.
	14) Mantas Inc.
	Subsidiary of Mantas Inc.:
	15) Sotas Inc.
Trust	Subsidiary of ISP Internet Mauritius Company:
	16) Oracle (OFSS) BPO Services Inc.
	17) i-flex ESOP Stock Trust

