

Oracle Financial Services Software Limited

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Unaudited standalone financial results for the three and nine month period ended December 31, 2024

PART I

(₹ in million, except per share data)

	Particulars	Three month period ended			Nine month period ended		Year ended
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	INCOME						
	(a) Revenue from operations	13,054	12,088	13,748	38,096	35,719	47,845
	(b) Other income, net	339	876	804	1,413	1,923	2,396
	Total income	13,393	12,964	14,552	39,509	37,642	50,241
2	EXPENSES						
	(a) Employee benefit expenses	5,569	5,185	4,806	15,575	14,262	19,179
	(b) Travel related expenses	212	227	184	661	486	680
	(c) Professional fees	335	331	399	991	1,172	1,530
	(d) Finance cost	2	3	6	8	18	21
	(e) Other operating expenses	402	321	501	1,140	1,396	1,872
	(f) Depreciation and amortisation	145	156	151	453	449	598
	Total expenses	6,665	6,223	6,047	18,828	17,783	23,880
3	Profit before tax	6,728	6,741	8,505	20,681	19,859	26,361
4	Tax expense						
	(a) Current tax	1,955	1,808	1,585	5,627	4,567	6,348
	(b) Deferred tax	(48)	(38)	(81)	(98)	(195)	(266)
	Total tax expense	1,907	1,770	1,504	5,529	4,372	6,082
5	Net profit for the period	4,821	4,971	7,001	15,152	15,487	20,279
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	35	(78)	34	(23)	78	84
	(ii) Income tax effect	(9)	20	(9)	6	(20)	(21)
	(b) Items that will be reclassified subsequently to profit or loss						
	(i) Exchange differences on translation of financial statements of foreign branches	8	1	1	9	2	6
	Total other comprehensive income (loss) for the period, net of tax	34	(57)	26	(8)	60	69
7	Total Comprehensive Income for the period	4,855	4,914	7,027	15,144	15,547	20,348
8	Paid up equity share capital (face value ₹ 5 each, fully paid)	434	434	433	434	433	433
9	Reserve excluding Revaluation Reserves as per balance sheet						61,411
10	Earnings per equity share (face value ₹ 5 each, fully paid)						
	(a) Basic (in ₹)	55.55	57.32	80.83	174.69	178.97	234.27
	(b) Diluted (in ₹)	55.21	56.94	80.45	173.54	178.00	232.78
	See accompanying notes to the financial results						

Notes to financial results :

- 1 The unaudited standalone financial results for three and nine month period ended December 31, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on January 15, 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 During the three and nine month period ended December 31, 2024, the Company allotted 74,886 and 147,514 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 Particulars of other income, net: (₹ in million)

Particulars	Three month period ended			Nine month period ended		Year ended
	December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Finance income	448	760	781	1,536	1,904	2,408
Exchange (loss) gain, net	(123)	100	16	(159)	(2)	(85)
Miscellaneous income, net	14	16	7	36	21	73
Total	339	876	804	1,413	1,923	2,396

- 5 As per Ind AS 108 'Operating Segments', the Company has disclosed the segment information only as part of the consolidated financial results.
- 6 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 15, 2025

Makarand Padalkar
Managing Director & Chief Executive Officer
DIN: 02115514