

December 10, 2019

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: Disclosure on Related Party Transactions

Pursuant to Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, please find enclosed the disclosure of related party transactions on a consolidated basis for the half year ended September 30, 2019.

This is for your reference and records.

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

Thanking you,

Yours sincerely,
For Oracle Financial Services Software Limited

Onkarnath Banerjee
Company Secretary & Compliance Officer

Encl: as above

Oracle Financial Services Software Limited

Details of consolidated related party transactions for the six month period ended September 30, 2019

Names of Related Parties and description of relationship:

Relationship	Names of related parties
(i) Related parties where control exists	
Ultimate Holding Company	Oracle Corporation
Holding Company	Oracle Global (Mauritius) Limited
(ii) Related parties with whom transactions have taken place during the six month period ended September 30, 2019	
Fellow Subsidiaries	Oracle America, Inc. Oracle Austria GmbH Oracle Belgium B.V.B.A/SPRL. Oracle Bilgisayar Sistemleri Limited Sirketi Oracle Canada ULC Oracle Caribbean, Inc. Oracle (China) Software Systems Company Limited Oracle Colombia Limitada Oracle Consulting Kazakhstan LLP Oracle Corporation (Thailand) Company Limited Oracle Corporation Australia Pty. Limited Oracle Corporation Japan Oracle Corporation Malaysia Sdn. Bhd. Oracle Corporation Singapore Pte. Ltd. Oracle Corporation (South Africa)(Pty) Limited Oracle Corporation UK Limited Oracle Czech s.r.o. Oracle Danmark ApS Oracle de Centroamerica, S.A. Oracle de Mexico, S.A. de C.V. Oracle Deutschland B.V & Co. KG Oracle de Venezuela, C.A. Oracle Do Brasil Sistemas Limitada Oracle East Central Europe Limited Oracle East Central Europe Services B.V. Oracle Egypt Limited Oracle EMEA Limited Oracle Finland OY Oracle France, S.A.S. Oracle Hardware ZAO Oracle Hrvatska d.o.o. Oracle Hellas, S.A. Oracle Iberica, S.R.L. Oracle Hungary Kft. Oracle Italia S.r.l. Oracle India Private Limited Oracle Korea, Ltd. Oracle Luxembourg S.a.r.l. Oracle Nederland B.V. Oracle New Zealand Oracle Norge AS Oracle (Philippines) Corporation Oracle Polska, Sp.z.o.o. Oracle Portugal - Sistemas de Informacao Lda. Oracle Research & Development Center, Shenzhen, Ltd. Oracle Research and Development Centre, Beijing, Ltd. Oracle Romania SRL Oracle Serbia and Montenegro d.o.o Oracle Slovensko spol. s r.o. Oracle Software (Schweiz) GmbH Oracle Solution Services (India) Private Ltd. Oracle Svenska AB Oracle SRBIJA CRNA GORA d.o.o. Oracle Systems Hong Kong Limited Oracle Systems Limited Oracle Systems Pakistan (Private) Limited Oracle Taiwan LLC Oracle Technology Systems (Kenya) Limited Oracle Vietnam Pte. Ltd. PT Oracle Indonesia Sistemas Oracle de Chile, S.A. Sistemas Oracle del Peru, S.A. Chaitanya Kamat - Managing Director and Chief Executive Officer Makarand Padalkar - Whole-time Director & Chief Financial Officer Onkarnath Banerjee - Company Secretary & Compliance Officer S Venkatchalam Sridhar Srinivasan Richard Jackson Jane Murphy
(iii) Key Managerial Personnel ('KMP')	
(iv) Independent Directors	



Oracle Financial Services Software Limited

Details of consolidated related party transactions for the six month period ended September 30, 2019

Transactions and balances outstanding with these parties are described below:

(Amounts in ₹ million)

	Transaction		Amount receivable (payable)	
	Six month period ended		As at	
	September 30, 2019		September 30, 2019	
Revenue				
<i>Fellow subsidiaries</i>				
Oracle America, Inc.	1,579.89		501.10	
Oracle Austria GmbH	12.60		6.00	
Oracle Belgium B.V.B.A/SPRL.	8.01		2.32	
Oracle Bilgisayar Sistemleri Limited Sirketi	2.60		(1.44)	
Oracle Canada ULC	431.07		172.14	
Oracle Caribbean, Inc.	113.73		36.66	
Oracle (China) Software Systems Company Limited	20.60		6.22	
Oracle Colombia Limitada	68.61		26.71	
Oracle Consulting Kazakhstan LLP	0.63		(0.22)	
Oracle Corporation Japan	1,293.40		313.05	
Oracle Corporation (South Africa)(Pty) Limited	256.33		2.10	
Oracle Corporation (Thailand) Company Limited	272.50		88.56	
Oracle Corporation Australia Pty. Limited	1,597.69		604.66	
Oracle Corporation Malaysia Sdn. Bhd.	131.51		41.52	
Oracle Corporation Singapore Pte. Ltd.	261.02		178.08	
Oracle Corporation UK Limited	250.93		112.32	
Oracle Czech s.r.o.	133.82		15.85	
Oracle Danmark ApS	30.90		1.79	
Oracle de Centroamerica, S.A.	52.30		5.46	
Oracle de Mexico, S.A. de C.V.	19.61		7.00	
Oracle Deutschland B.V & Co. KG	9.31		3.64	
Oracle de Venezuela, C.A.	-		(0.01)	
Oracle Do Brasil Sistemas Limitada	39.85		44.77	
Oracle East Central Europe Limited	212.60		39.17	
Oracle East Central Europe Services B.V.	14.80		61.85	
Oracle Egypt Limited	245.41		422.05	
Oracle France, S.A.S.	67.96		31.55	
Oracle Hardware ZAO	9.26		45.79	
Oracle Hellas, S.A.	70.31		15.90	
Oracle Hrvatska d.o.o.	0.43		0.10	
Oracle Hungary Kft.	171.81		48.36	
Oracle Iberica, S.R.L.	91.86		82.46	
Oracle India Private Limited	283.24		151.54	
Oracle Italia S.r.l.	230.17		195.49	
Oracle Korea, Ltd.	3.26		2.95	
Oracle Luxembourg S.a.r.l.	17.32		17.64	
Oracle Nederland B.V.	166.07		123.47	
Oracle New Zealand	92.68		81.47	
Oracle Norge AS	34.32		41.84	
Oracle (Philippines) Corporation	68.44		31.41	
Oracle Polska, Sp.z.o.o.	3.19		(7.66)	
Oracle Portugal - Sistemas de Informacao Lda.	75.01		53.85	
Oracle Slovensko spol. s r.o.	48.00		19.28	
Oracle Serbia and Montenegro d.o.o.	28.90		315.57	
Oracle SRBIJA CRNA GORA d.o.o.	224.43		-	
Oracle Systems Hong Kong Limited	248.45		72.73	
Oracle Systems Limited	769.33		286.85	
Oracle Systems Pakistan (Private) Limited	82.31		247.17	
Oracle Taiwan LLC	249.78		54.10	
Oracle Technology Systems (Kenya) Limited	32.02		57.53	
Oracle Vietnam Pte. Ltd.	27.30		82.65	
PT Oracle Indonesia	97.92		85.57	
Oracle Romania SRL	92.89		82.64	
Oracle Finland OY	-		14.10	
Sistemas Oracle de Chile, S.A.	26.99		10.33	
Sistemas Oracle del Peru, S.A.	29.61		18.11	



Oracle Financial Services Software Limited

Details of consolidated related party transactions for the six month period ended September 30, 2019

	(Amounts in ₹ million)	
	Transaction	Amount receivable (payable)
	Six month period ended September 30, 2019	As at September 30, 2019
Impairment allowance		
<i>Fellow subsidiaries</i>		
Oracle America, Inc.	(1.29)	0.17
Oracle (China) Software Systems Company Limited	0.01	(0.01)
Oracle (Philippines) Corporation	(0.28)	(0.34)
Oracle Austria GmbH	-	(0.32)
Oracle Belgium B.V.B.A/SPRL	(0.01)	-
Oracle Bilgisayar Sistemleri Limited Sirketi	(0.01)	0.01
Oracle Canada ULC	(1.01)	0.80
Oracle Caribbean, Inc.	-	(0.03)
Oracle Colombia Limitada	(0.12)	0.12
Oracle Consulting Kazakhstan LLP	(0.01)	0.01
Oracle Corporation (South Africa)(Pty) Limited	(1.42)	(5.64)
Oracle Corporation (Thailand) Company Limited	0.05	(0.12)
Oracle Corporation Australia Pty. Limited	0.43	(0.78)
Oracle Corporation Japan	1.87	(3.42)
Oracle Corporation Malaysia Sdn. Bhd.	(0.47)	0.47
Oracle Corporation Singapore Pte. Ltd.	2.27	(2.38)
Oracle Corporation UK Limited	(0.12)	(0.04)
Oracle Czech s.r.o.	0.01	(0.03)
Oracle Do Brasil Sistemas Limitada	(21.33)	3.18
Oracle East Central Europe Limited	0.05	(0.06)
Oracle East Central Europe Services B. V.	1.15	(1.16)
Oracle Egypt Limited	18.20	(74.62)
Oracle Finland OY	0.03	(0.03)
Oracle France, S.A.S.	(0.15)	0.05
Oracle Hardware ZAO	(0.43)	(1.24)
Oracle Hellas, S.A.	0.07	(0.17)
Oracle Hungary Kft.	(0.02)	(0.03)
Oracle Iberica, S.R.L.	0.67	(0.69)
Oracle India Private Limited	(1.65)	0.45
Oracle Italia S.r.l.	1.00	(1.07)
Oracle Korea, Ltd.	0.06	(0.06)
Oracle Luxembourg S.a.r.l.	0.62	(0.62)
Oracle Nederland B.V.	4.68	(5.55)
Oracle New Zealand	1.77	(1.80)
Oracle Norge AS	0.43	(0.43)
Oracle Polska, Sp.z.o.o.	0.03	(0.03)
Oracle Portugal - Sistemas de Informacao Lda.	0.61	(0.91)
Oracle Romania SRL	1.98	(2.01)
Oracle Serbia and Montenegro d.o.o	(0.07)	(3.23)
Oracle Slovensko spol. s r.o.	0.18	(0.19)
Oracle Systems Hong Kong Limited	0.02	(0.11)
Oracle Systems Limited	1.09	(1.09)
Oracle Systems Pakistan (Private) Limited	14.48	(41.95)
Oracle Taiwan LLC	(0.21)	(0.10)
Oracle Technology Systems (Kenya) Limited	7.83	(8.96)
Oracle Vietnam Pte. Ltd.	1.51	(1.53)
PT Oracle Indonesia	1.22	(1.25)
Sistemas Oracle de Chile, S.A.	-	(0.01)
Sistemas Oracle del Peru, S.A.	0.10	(0.10)
Advance received from Customers		
<i>Fellow subsidiaries</i>		
Oracle Belgium B.V.B.A/SPRL	(0.01)	(0.82)
Oracle Corporation Malaysia Sdn. Bhd.	-	(2.56)
Oracle East Central Europe Limited	(0.03)	(5.38)
Oracle East Central Europe Services B.V.	(0.03)	(5.02)
Oracle Hungary Kft.	-	(0.15)



Oracle Financial Services Software Limited

Details of consolidated related party transactions for the six month period ended September 30, 2019

	(Amounts in ₹ million)	
	Transaction	Amount receivable (payable)
	Six month period ended September 30, 2019	As at September 30, 2019
Oracle Software (Schweiz) GmbH	-	(0.01)
Oracle Systems Limited	0.65	(32.05)
Deferred Revenue		
<i>Fellow subsidiaries</i>		
Oracle Bilgisayar Sistemleri Limited Sirketi	-	(0.80)
Oracle Corporation (Thailand) Company Limited	-	(17.25)
Oracle Corporation Malaysia Sdn. Bhd.	-	(4.01)
Oracle Danmark ApS	-	(0.68)
Oracle East Central Europe Limited	-	(5.75)
Oracle Hungary Kft.	-	(1.20)
Oracle Luxembourg S.a.r.l.	-	(0.68)
Oracle Nederland B.V.	-	(0.66)
Oracle Polska, Sp.z.o.o.	-	(6.04)
Oracle Portugal - Sistemas de Informacao Lda.	-	(0.28)
Oracle Systems Limited	-	(14.50)
Oracle Vietnam Pte. Ltd.	-	(7.34)
Sistemas Oracle del Peru, S.A.	-	(0.19)
Unbilled revenue		
<i>Fellow subsidiaries</i>		
Oracle America, Inc.	-	197.88
Oracle Austria GmbH	-	1.49
Oracle Belgium B.V.B.A./SPRL.	-	0.80
Oracle (China) Software Systems Company Limited	-	0.81
Oracle Canada ULC	-	50.76
Oracle Caribbean, Inc.	-	24.06
Oracle Colombia Limitada	-	9.17
Oracle Corporation (South Africa)(Pty) Limited	-	58.94
Oracle Corporation (Thailand) Company Limited	-	31.26
Oracle Corporation Australia Pty. Limited	-	297.48
Oracle Corporation Japan	-	140.88
Oracle Corporation Malaysia Sdn. Bhd.	-	12.48
Oracle Corporation Singapore Pte. Ltd.	-	29.42
Oracle Corporation UK Limited	-	28.92
Oracle Czech s.r.o.	-	4.94
Oracle Danmark ApS	-	5.05
Oracle de Centroamerica, S.A.	-	2.09
Oracle Deutschland B.V & Co. KG	-	1.53
Oracle East Central Europe Limited	-	17.66
Oracle de Mexico, S.A. de C.V.	-	1.91
Oracle do Brasil Sistemas Limitada	-	14.57
Oracle France, S.A.S.	-	8.46
Oracle East Central Europe Services B.V.	-	2.33
Oracle Egypt Limited	-	18.78
Oracle Hardware ZAO	-	62.26
Oracle Hellas, S.A.	-	15.71
Oracle Hungary Kft.	-	25.27
Oracle Iberica, S.R.L.	-	2.00
Oracle India Private Limited	-	18.00
Oracle Italia S.r.l.	-	27.26
Oracle Korea, Ltd.	-	0.78
Oracle Nederland B.V.	-	92.40
Oracle New Zealand	-	5.70
Oracle Norge AS	-	5.76
Oracle (Philippines) Corporation	-	5.45
Oracle Serbia and Montenegro d.o.o.	-	4.99
Oracle SRBIJA CRNA GORA d.o.o.	-	20.90
Oracle Portugal - Sistemas de Informacao Lda.	-	13.51
Oracle Romania SRL	-	2.08
Oracle Slovensko spol. s r.o.	-	28.03
Oracle Systems Hong Kong Limited	-	62.05
Oracle Systems Limited	-	56.59
Oracle Systems Pakistan (Private) Limited	-	24.37
Oracle Taiwan LLC	-	16.70



Oracle Financial Services Software Limited

Details of consolidated related party transactions for the six month period ended September 30, 2019

	(Amounts in ₹ million)	
	Transaction	Amount receivable (payable)
	Six month period ended September 30, 2019	As at September 30, 2019
Oracle Technology Systems (Kenya) Limited	-	5.56
PT Oracle Indonesia	-	9.21
Sistemas Oracle de Chile, S.A.	-	4.32
Sistemas Oracle del Peru, S.A.	-	8.36
Rent payment		
<i>Fellow subsidiaries</i>		
Oracle India Private Limited	1.04	(3.35)
Oracle (China) Software Systems Company Limited	0.83	(0.20)
Oracle Corporation Australia Pty. Limited	2.10	-
Oracle Corporation Singapore Pte. Ltd.	11.44	(1.90)
Oracle Hellas, S.A.	10.24	(1.82)
Oracle America, Inc.	10.03	(1.63)
Oracle Nederland B.V.	2.91	(5.63)
Oracle France, S.A.S.	0.28	0.72
Oracle Corporation Japan	3.45	(1.23)
Sistemas Oracle de Chile, S.A.	2.33	(1.71)
Oracle Systems Limited	21.61	-
Professional fee expenses		
<i>Ultimate Holding Company</i>		
Oracle Corporation	-	(0.39)
<i>Fellow subsidiaries</i>		
Oracle America, Inc.	106.99	(358.55)
Oracle Belgium B.V.B.A/SPRL.	0.12	-
Oracle Corporation Australia Pty. Limited	0.75	(2.51)
Oracle Corporation Japan	5.09	(15.43)
Oracle Corporation (South Africa)(Pty) Limited	1.08	(4.38)
Oracle Corporation Singapore Pte. Ltd.	3.50	(10.00)
Oracle Corporation UK Limited	2.30	(12.46)
Oracle Deutschland B.V & Co. KG	0.14	(0.43)
Oracle India Private Limited	171.93	(272.52)
Oracle Iberica, S.R.L.	-	(4.99)
Oracle Systems Limited	5.70	(17.27)
Oracle Technology Systems (Kenya) Limited	-	(0.28)
Oracle Hellas, S.A.	-	(1.43)
Oracle East Central Europe Services B.V.	0.01	(0.44)
Oracle de Mexico, S.A. de C.V.	-	(15.24)
Oracle Research & Development Center, Shenzhen, Ltd.	19.41	(10.15)
Oracle Canada ULC	4.84	(13.28)
Oracle Do Brasil Sistemas Limitada	0.03	(1.08)
Oracle Corporation (Thailand) Company Limited	-	0.03
Oracle Corporation Malaysia Sdn. Bhd.	-	(0.05)
Oracle Nederland B.V.	0.63	(1.51)
Oracle Solution Services (India) Private Ltd.	5.82	(9.28)
Oracle Taiwan LLC	1.67	(2.76)
Oracle Polska, Sp.z.o.o.	-	(1.13)
Oracle EMEA Limited	29.04	(3.69)
Oracle (Philippines) Corporation	-	(0.06)
Oracle Portugal - Sistemas de Informacao Lda.	-	(2.35)
Sistemas Oracle de Chile, S.A.	0.20	(0.81)
PT Oracle Indonesia	0.02	-



Oracle Financial Services Software Limited

Details of consolidated related party transactions for the six month period ended September 30, 2019

	(Amounts in ₹ million)	
	Transaction	Amount receivable (payable)
	Six month period ended September 30, 2019	As at September 30, 2019
Other expenses		
<i>Fellow subsidiaries</i>		
Oracle America, Inc.	-	(3.67)
Oracle Italia S.R.L.	11.58	(23.55)
Oracle Corporation UK Limited	0.21	(0.20)
Oracle East Central Europe Services B.V.	0.73	(5.40)
Oracle Technology Systems (Kenya) Limited	(0.02)	(2.99)
Oracle Do Brasil Sistemas Limitada	0.16	(0.16)
Oracle Slovensko spol. s r.o.	0.10	(0.10)
Oracle Systems Hong Kong Limited	0.30	(0.30)
Oracle Taiwan LLC	0.87	(1.87)
Oracle Czech s.r.o.	-	(0.05)
Oracle Egypt Limited	0.37	(19.56)
Oracle East Central Europe Limited	3.55	(9.23)
Oracle Hungary Kft.	2.03	(3.70)
Oracle India Private Limited	14.12	(36.93)
Oracle Canada ULC	0.12	(2.39)
Oracle Corporation (South Africa)(Pty) Limited	8.78	(68.46)
Oracle New Zealand	0.42	(13.43)
Oracle Polska, Sp.z.o.o.	(0.09)	(0.57)
Oracle Portugal - Sistemas de Informacao Lda.	0.03	(0.03)
Oracle Corporation Malaysia Sdn. Bhd.	4.79	(14.40)
Oracle Corporation (Thailand) Company Limited	3.75	(15.89)
Oracle Vietnam Pte. Ltd.	0.65	(3.02)
Oracle (Philippines) Corporation	0.87	(10.45)
Oracle Korea, Ltd.	0.29	(0.29)
Sistemas Oracle de Chile, S.A.	0.26	(0.26)
PT Oracle Indonesia	2.66	(11.71)
Procurement of fixed assets		
<i>Fellow subsidiaries</i>		
Oracle Corporation Singapore Pte. Ltd.	-	0.17
Oracle India Private Limited	2.18	(2.18)
Staff Welfare Expenses		
<i>Fellow subsidiaries</i>		
Oracle America, Inc.	-	(1.98)
Oracle Corporation Australia Pty. Limited	(0.05)	(0.70)
Oracle Corporation Singapore Pte. Ltd.	0.35	(1.12)
Oracle Corporation UK Limited	0.89	(1.74)
Oracle Systems Hong Kong Limited	-	(0.36)
Rent receipt		
<i>Fellow subsidiaries</i>		
Oracle America, Inc.	6.18	1.03
Oracle Corporation UK Limited	17.71	-
Oracle Solution Services (India) Private Ltd.	11.60	-
Oracle India Private Limited	33.96	-



Oracle Financial Services Software Limited

Details of consolidated related party transactions for the six month period ended September 30, 2019

	(Amounts in ₹ million)	
	Transaction	Amount receivable (payable)
	Six month period ended September 30, 2019	As at September 30, 2019
Security Deposit		
<i>Fellow subsidiaries</i>		
Oracle France, S.A.S.	-	0.45
Stock compensation expense		
<i>Ultimate Holding Company</i>		
Oracle Corporation	56.74	0.21
Oracle Employee Stock Purchase Plan		
<i>Ultimate Holding Company</i>		
Oracle Corporation	-	8.19
Key Managerial personnel [Refer note (i) below]		
Short-tem employment benefits	32.17	-
Post-employment retiral benefits	0.66	-
Share based payments	67.42	-
Commission		
<i>Independent Directors</i>	7.81	(1.05)
Reimbursement of expenses		
<i>Directors</i>	1.84	-

Note (i): Remuneration includes salary, bonus and perquisites. During the six month period ended September 30, 2019, 52,250 OSUs under OFSS Stock Plan 2014 were granted to KMP.

Note (ii): Terms and conditions of transactions with related parties

The sales to and purchases from related parties are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balances as at September 30, 2019 are unsecured and interest free and settlement occurs in cash.

