

May 28, 2021

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 (OFSS)

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 March 31, 2021.

This is for your reference and records.

This intimation will also be published on Company's website.

Thanking you,

Yours sincerely,
For Oracle Financial Services Software Limited

Onkarnath Banerjee
Company Secretary & Compliance Officer
Membership No. ACS8547

Oracle Financial Services Software Limited

Details of consolidated related party transactions for the six month period ended March 31, 2021

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 March 31, 2021	
Fellow Subsidiaries	Oracle America, Inc. Oracle Austria GmbH Oracle Argentina S.R.L. 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 East Central Europe Limited Filialas Oracle Egypt Limited Oracle EMEA Limited Oracle France, S.A.S. Oracle Global Services Limited Oracle Global Services Canada ULC Oracle Hardware ZAO Oracle Hrvatska d.o.o. Oracle Hellas, S.A. Oracle Information Technology Services (Shenzhen) Co. Ltd 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 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 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. Oracle Portugal - Sistemas de Informacao Lda NetSuite Ireland Limited PT Oracle Indonesia Sistemas Oracle de Chile, S.A. Sistemas Oracle del Peru, S.A.
(iii) Key Managerial Personnel ('KMP')	Chaitanya Kamat - Managing Director and Chief Executive Officer Makarand Padalkar - Whole-time Director and Chief Financial Officer Onkarnath Banerjee - Company Secretary & Compliance Officer
(iv) Independent Directors	S Venkatachalam Sridhar Srinivasan Richard Jackson Jane Murphy



Oracle Financial Services Software Limited

Details of consolidated related party transactions for the six month period ended March 31, 2021

Transactions and balances outstanding with these parties are described below:

(Amounts in ₹ million)

	Transaction	Amount receivable (payable)
	Year ended	As at
	March 31, 2021	March 31, 2021
Revenue		
<i>Fellow subsidiaries</i>		
Oracle America, Inc.	2,091.12	858.30
Oracle Austria GmbH	7.30	2.00
Oracle Argentina S.R.L.	0.13	-
Oracle Belgium B.V.B.A/SPRL.	16.76	3.17
Oracle Bilgisayar Sistemleri Limited Sirketi	1.14	0.66
Oracle Canada ULC	747.94	323.66
Oracle Caribbean, Inc.	47.28	7.44
Oracle (China) Software Systems Company Limited	23.93	2.81
Oracle Colombia Limitada	158.46	100.92
Oracle Consulting Kazakhstan LLP	0.12	-
Oracle Corporation Japan	1,266.89	433.54
Oracle Corporation (South Africa)(Pty) Limited	464.24	198.55
Oracle Corporation (Thailand) Company Limited	187.66	70.77
Oracle Corporation Australia Pty. Limited	1,958.52	920.77
Oracle Corporation Malaysia Sdn. Bhd.	187.90	52.52
Oracle Corporation Singapore Pte. Ltd.	361.72	88.82
Oracle Corporation UK Limited	408.67	197.32
Oracle Czech s.r.o.	67.80	12.16
Oracle Danmark ApS	11.80	0.44
Oracle de Centroamerica, S.A.	22.26	9.33
Oracle de Mexico, S.A. de C.V.	16.69	8.80
Oracle Deutschland B.V & Co. KG	10.63	4.14
Oracle Do Brasil Sistemas Limitada	147.80	109.11
Oracle East Central Europe Limited	199.19	92.37
Oracle East Central Europe Services B.V.	(0.12)	0.10
Oracle Egypt Limited	225.81	70.39
Oracle France, S.A.S.	84.19	43.84
Oracle Hardware ZAO	(0.20)	-
Oracle Hellas, S.A.	88.64	45.00
Oracle Hrvatska d.o.o.	20.53	10.96
Oracle Hungary Kft.	71.21	18.29
Oracle Iberica, S.R.L.	65.90	(17.61)
Oracle India Private Limited	247.44	84.73
Oracle Italia S.r.l.	60.35	38.83
Oracle Korea, Ltd.	19.26	6.07
Oracle Luxembourg S.a.r.l.	23.72	10.26
Oracle Nederland B.V.	196.57	69.48
Oracle New Zealand	155.86	59.58
Oracle Norge AS	6.54	2.95
Oracle (Philippines) Corporation	62.15	10.40
Oracle Polska, Sp.z.o.o.	(0.39)	-
Oracle Portugal - Sistemas de Informacao Lda.	41.74	18.08
Oracle Slovensko spol. s r.o.	104.21	20.69
Oracle Serbia and Montenegro d.o.o	33.19	244.99
Oracle SRBIJA CRNA GORA d.o.o.	160.21	-
Oracle Systems Hong Kong Limited	177.86	42.70
Oracle Systems Limited	859.85	336.85
Oracle Systems Pakistan (Private) Limited	200.02	101.94
Oracle Taiwan LLC	169.84	62.64
Oracle Technology Systems (Kenya) Limited	18.68	1.91
Oracle Vietnam Pte. Ltd.	118.41	25.30
PT Oracle Indonesia	85.22	35.93
Oracle Romania SRL	212.61	82.31
Sistemas Oracle de Chile, S.A.	41.38	33.79
Sistemas Oracle del Peru, S.A.	29.31	7.97



Oracle Financial Services Software Limited

Details of consolidated related party transactions for the six month period ended March 31, 2021

(Amounts in ₹ million)

	Amount receivable (payable)	
	Transaction	Year ended
	March 31, 2021	As at March 31, 2021
Impairment allowance		
<i>Fellow subsidiaries</i>		
Oracle America, Inc.	(0.47)	(0.29)
Oracle (Philippines) Corporation	(0.99)	(0.05)
Oracle Austria GmbH	(0.11)	(0.75)
Oracle Belgium B.V.B.A/SPRL.	(0.07)	-
Oracle Canada ULC	(0.43)	(0.07)
Oracle Caribbean, Inc.	(0.14)	(0.04)
Oracle Colombia Limitada	(0.10)	(0.05)
Oracle Corporation (South Africa)(Pty) Limited	(7.58)	(3.20)
Oracle Corporation (Thailand) Company Limited	(0.38)	(0.02)
Oracle Corporation Australia Pty. Limited	(2.28)	(0.18)
Oracle Corporation Japan	(0.38)	(0.11)
Oracle Corporation Malaysia Sdn. Bhd.	(0.58)	-
Oracle Corporation Singapore Pte. Ltd.	(1.16)	(0.02)
Oracle Corporation UK Limited	(0.07)	-
Oracle Czech s.r.o.	(0.15)	(0.01)
Oracle Danmark ApS	(0.16)	-
Oracle de Centroamerica, S.A.	(0.03)	-
Oracle de Mexico, S.A. de C.V.	(0.03)	-
Oracle Deutschland B.V & Co. KG	(0.11)	-
Oracle East Central Europe Limited	(0.05)	(0.27)
Oracle East Central Europe Services B.V.	(0.12)	(0.05)
Oracle Egypt Limited	(15.91)	(0.78)
Oracle France, S.A.S.	(0.46)	(2.38)
Oracle Hardware ZAO	(0.06)	-
Oracle Hellas, S.A.	(2.02)	(0.10)
Oracle Hrvatska d.o.o.	0.01	(0.01)
Oracle Hungary Kft.	(0.57)	(0.01)
Oracle Iberica, S.R.L.	(0.10)	-
Oracle India Private Limited	(0.92)	-
Oracle Italia S.r.l.	(0.15)	(0.02)
Oracle Korea, Ltd.	(0.01)	-
Oracle Luxembourg S.a.r.l.	-	(0.01)
Oracle Nederland B.V.	(5.38)	-
Oracle New Zealand	(0.79)	(0.01)
Oracle Portugal - Sistemas de Informacao Lda.	(0.05)	(0.01)
Oracle Romania SRL	(0.15)	(0.16)
Oracle Serbia and Montenegro d.o.o	(1.97)	(4.10)
Oracle Slovensko spol. s r.o.	(0.35)	(0.01)
Oracle Systems Hong Kong Limited	(0.40)	(0.01)
Oracle Systems Limited	1.18	(2.80)
Oracle Systems Pakistan (Private) Limited	(4.13)	(0.74)
Oracle Taiwan LLC	0.01	(0.01)
Oracle Technology Systems (Kenya) Limited	(0.83)	-
Oracle Vietnam Pte. Ltd.	(0.28)	(0.01)
PT Oracle Indonesia	(0.41)	(0.06)
Sistemas Oracle de Chile, S.A.	(0.06)	-
Advance received from Customers		
<i>Fellow subsidiaries</i>		
Oracle America, Inc.	(0.03)	(6.04)
Oracle Belgium B.V.B.A/SPRL.	-	(0.92)
Oracle Corporation Malaysia Sdn. Bhd.	0.03	(2.74)
Oracle East Central Europe Services B.V.	38.71	(44.35)
Oracle Hungary Kft.	0.01	(0.17)
Oracle Software (Schweiz) GmbH	-	(0.02)
Oracle Systems Limited	(17.56)	(16.02)



Oracle Financial Services Software Limited

Details of consolidated related party transactions for the six month period ended March 31, 2021

(Amounts in ₹ million)

	Transaction	Amount receivable (payable)
	Year ended	As at
	March 31, 2021	March 31, 2021
Deferred Revenue		
<i>Fellow subsidiaries</i>		
Oracle East Central Europe Services B.V.	-	(0.14)
Oracle France, S.A.S.	-	(6.43)
Oracle Nederland B.V.	-	(7.83)
Oracle Norge AS	-	(6.60)
Oracle (Philippines) Corporation	-	(7.48)
Oracle Polska, Sp.z.o.o.	-	(0.39)
Oracle Portugal - Sistemas de Informacao Lda.	-	(0.10)
Oracle Systems Pakistan (Private) Limited	-	(5.24)
Oracle Technology Systems (Kenya) Limited	-	(13.11)
Oracle Vietnam Pte. Ltd.	-	(12.55)
Unbilled revenue		
<i>Fellow subsidiaries</i>		
Oracle America, Inc.	-	446.37
Oracle Austria GmbH	-	0.82
Oracle Argentina S.R.L.	-	0.13
Oracle Belgium B.V.B.A/SPRL.	-	0.94
Oracle Bilgisayar Sistemleri Limited Sirketi	-	0.93
Oracle (China) Software Systems Company Limited	-	2.94
Oracle Canada ULC	-	154.14
Oracle Caribbean, Inc.	-	3.18
Oracle Colombia Limitada	-	7.13
Oracle Consulting Kazakhstan LLP	-	0.12
Oracle Corporation (South Africa)(Pty) Limited	-	68.81
Oracle Corporation (Thailand) Company Limited	-	16.26
Oracle Corporation Australia Pty. Limited	-	282.26
Oracle Corporation Japan	-	173.05
Oracle Corporation Malaysia Sdn. Bhd.	-	37.71
Oracle Corporation Singapore Pte. Ltd.	-	80.79
Oracle Corporation UK Limited	-	23.90
Oracle Czech s.r.o.	-	42.49
Oracle de Centroamerica, S.A.	-	1.31
Oracle East Central Europe Limited	-	34.52
Oracle de Mexico, S.A. de C.V.	-	1.28
Oracle do Brasil Sistemas Limitada	-	16.84
Oracle France, S.A.S.	-	9.32
Oracle Egypt Limited	-	28.91
Oracle Hellas, S.A.	-	6.94
Oracle Hrvatska d.o.o.	-	7.33
Oracle Hungary Kft.	-	6.06
Oracle Iberica, S.R.L.	-	15.24
Oracle India Private Limited	-	22.46
Oracle Italia S.r.l.	-	10.59
Oracle Korea, Ltd.	-	0.36
Oracle Luxembourg S.a.r.l.	-	3.20
Oracle Nederland B.V.	-	15.66
Oracle New Zealand	-	17.09
Oracle (Philippines) Corporation	-	3.24
Oracle Serbia and Montenegro d.o.o	-	6.03
Oracle SRBIJA CRNA GORA d.o.o.	-	23.51
Oracle Romania SRL	-	19.39
Oracle Slovensko spol. s r.o.	-	7.95
Oracle Systems Hong Kong Limited	-	22.92
Oracle Systems Limited	-	206.43
Oracle Systems Pakistan (Private) Limited	-	74.87
Oracle Taiwan LLC	-	19.23



Oracle Financial Services Software Limited

Details of consolidated related party transactions for the six month period ended March 31, 2021

(Amounts in ₹ million)

	Amount receivable (payable)	
	Transaction	Year ended
	March 31, 2021	As at March 31, 2021
Oracle Technology Systems (Kenya) Limited	-	1.61
Oracle Vietnam Pte. Ltd.	-	2.84
PT Oracle Indonesia	-	8.73
Sistemas Oracle de Chile, S.A.	-	1.11
Sistemas Oracle del Peru, S.A.	-	4.18
Rent expenses (including lease payments)		
<i>Fellow subsidiaries</i>		
Oracle India Private Limited	0.10	(3.75)
Oracle (China) Software Systems Company Limited	0.20	(0.13)
Oracle Corporation Australia Pty. Limited	1.23	(0.06)
Oracle Corporation Singapore Pte. Ltd.	8.19	(1.37)
Oracle Hellas, S.A.	7.74	(2.33)
Oracle America, Inc.	1.63	(0.94)
Oracle Nederland B.V.	1.59	(5.36)
Oracle France, S.A.S.	0.30	(0.12)
Oracle Corporation Japan	2.74	-
Sistemas Oracle de Chile, S.A.	3.67	(1.47)
Oracle Systems Limited	25.51	-
Professional fee expenses		
<i>Fellow subsidiaries</i>		
Oracle America, Inc.	116.04	(248.73)
Oracle Corporation Australia Pty. Limited	1.57	(0.52)
Oracle Corporation Japan	(3.49)	(2.47)
Oracle Corporation (South Africa)(Pty) Limited	(0.48)	-
Oracle Corporation Singapore Pte. Ltd.	8.42	(2.65)
Oracle Corporation UK Limited	1.15	(3.95)
Oracle Deutschland B.V & Co. KG	0.06	(0.28)
Oracle France, S.A.S.	0.03	(0.05)
Oracle Global Services Limited	-	(0.41)
Oracle Global Services Canada ULC	12.05	(23.63)
Oracle Information Technology Services (Shenzhen) Co. Ltd	15.43	(11.67)
Oracle India Private Limited	123.53	(95.74)
Oracle Italia S.R.L.	-	(0.67)
Oracle Iberica, S.R.L.	1.14	(5.86)
Oracle Systems Limited	3.15	(8.99)
Oracle Hellas, S.A.	-	(3.54)
Oracle East Central Europe Limited	-	(5.35)
Oracle East Central Europe Services B.V.	(0.01)	(0.46)
Oracle de Mexico, S.A. de C.V.	-	21.24
Oracle Research and Development Centre, Beijing, Ltd.	0.11	(0.06)
Oracle Canada ULC	25.22	(52.64)
Oracle Do Brasil Sistemas Limitada	(0.81)	(1.23)
Oracle Corporation (Thailand) Company Limited	-	(4.58)
Oracle Nederland B.V.	0.48	(0.30)
Oracle Solution Services (India) Private Ltd.	2.26	(7.05)
Oracle Taiwan LLC	-	0.13
Oracle Polska, Sp.z.o.o.	-	(0.02)
Oracle EMEA Limited	5.97	(12.07)
Oracle Portugal - Sistemas de Informacao Lda.	-	(9.35)
Oracle Serbia and Montenegro d.o.o	0.25	(1.66)
Oracle Systems Hong Kong limited	(1.41)	(0.38)
Oracle Vietnam Pte. Ltd.	1.33	(1.38)
Sistemas Oracle de Chile, S.A.	3.70	(1.86)
PT Oracle Indonesia	-	0.82



Oracle Financial Services Software Limited

Details of consolidated related party transactions for the six month period ended March 31, 2021

(Amounts in ₹ million)

	Transaction	Amount receivable (payable)
	Year ended	As at
	March 31, 2021	March 31, 2021
Other expenses		
<i>Ultimate Holding Company</i>		
Oracle Corporation	-	0.61
<i>Fellow subsidiaries</i>		
Oracle America, Inc.	(3.35)	0.37
Oracle Italia S.R.L.	1.30	(16.25)
Oracle Corporation UK Limited	0.12	0.04
Oracle Corporation Australia Pty. Limited	0.24	(0.75)
Oracle Colombia Limitada	(0.02)	(0.30)
Oracle Do Brasil Sistemas Limitada	(0.22)	(0.61)
Oracle East Central Europe Services B.V.	(0.19)	(5.44)
Oracle East Central Europe Limited Filialas	0.64	(0.65)
Oracle Systems Hong Kong Limited	(0.01)	(0.39)
Oracle Systems Limited	4.95	(5.28)
Oracle Taiwan LLC	0.13	(4.60)
Oracle Egypt Limited	-	(0.10)
Oracle East Central Europe Limited	0.28	(4.64)
Oracle Hungary Kft.	0.93	(4.57)
Oracle India Private Limited	4.61	(4.80)
Oracle Canada ULC	1.92	(43.08)
Oracle Corporation Singapore Pte. Ltd.	-	(0.27)
Oracle Corporation (South Africa)(Pty) Limited	6.29	(9.90)
Oracle New Zealand	0.30	(4.16)
Oracle Polska, Sp.z.o.o.	(0.08)	(5.94)
Oracle Portugal - Sistemas de Informacao Lda.	0.05	(1.32)
Oracle Corporation Malaysia Sdn. Bhd.	0.95	(5.25)
Oracle Corporation (Thailand) Company Limited	1.94	(12.74)
Oracle Serbia and Montenegro d.o.o	4.34	(4.35)
Oracle Slovensko spol. s r.o.	3.14	(5.58)
Oracle Vietnam Pte. Ltd.	(0.05)	(2.50)
Oracle (Philippines) Corporation	(0.36)	(3.07)
Oracle Korea, Ltd.	0.02	(0.32)
NetSuite Ireland Limited	0.27	(0.27)
PT Oracle Indonesia	0.77	(17.04)
Sistemas Oracle de Chile, S.A.	0.04	(11.44)
Procurement of fixed assets		
<i>Fellow subsidiaries</i>		
Oracle Corporation Singapore Pte. Ltd.	-	0.18
Staff Welfare Expenses		
<i>Fellow subsidiaries</i>		
Oracle America, Inc.	(0.10)	(3.66)
Oracle Corporation Singapore Pte. Ltd.	-	(0.07)
Oracle Corporation UK Limited	0.11	(1.83)
Oracle India Private Limited	0.05	-
Oracle Nederland B.V.	-	0.18



Oracle Financial Services Software Limited

Details of consolidated related party transactions for the six month period ended March 31, 2021

(Amounts in ₹ million)

	Transaction Year ended March 31, 2021	Amount receivable (payable) As at March 31, 2021
Miscellaneous income (including sublease receipts)		
<i>Fellow subsidiaries</i>		
Oracle America, Inc.	-	0.56
Oracle Corporation UK Limited	20.69	12.41
Oracle Solution Services (India) Private Ltd.	7.43	-
Oracle Portugal - Sistemas de Informacao Lda	9.60	-
Oracle India Private Limited	29.30	-
Security Deposit		
<i>Fellow subsidiaries</i>		
Oracle France, S.A.S.	-	0.15
Other advances		
<i>Fellow subsidiaries</i>		
Oracle America, Inc.	-	8.59
Oracle France, S.A.S.	-	0.59
Other payables		
<i>Fellow subsidiaries</i>		
Oracle Deutschland B.V & Co. KG	-	(0.60)
Stock compensation expense		
<i>Ultimate Holding Company</i>		
Oracle Corporation	83.63	-
Oracle Employee Stock Purchase Plan		
<i>Ultimate Holding Company</i>		
Oracle Corporation	(15.32)	(10.26)
Key Managerial personnel [Refer note (i) below]		
Short-tem employment benefits	29.58	-
Post-employment retiral benefits	0.07	-
Share based payments	66.49	-
Commission		
<i>Independent Directors</i>	7.85	-
Reimbursement of expenses		
<i>Directors</i>	0.02	-

Note (i): Remuneration includes salary, bonus and perquisites. During the six month period ended March 31, 2021, Nil OSUs under OFSS Stock Plan 2014 (March 31, 2020 – Nil 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 at year end are unsecured and interest free and settlement occurs in cash.

