



XSL/SE/2021-22/11

June 25, 2021

The Secretary  
Listing Department  
BSE Limited  
PJ Towers,  
Dalal Street,  
Mumbai - 400 001  
Script Code: 532616

The Secretary  
Listing Department  
National Stock Exchange of India Limited  
Exchange Plaza, 5th Floor,  
Plot No. C/1, G Block, Bandra Kurla  
Complex, Bandra (East), Mumbai 400051  
Script Code: XCHANGING

Dear Sir/Madam,

**Xchanging Solutions Limited, a DXC  
Technology Company**

CIN: L72200KA2002PLC030072  
Registered Office: Kalyani Tech Park - Survey  
no 1, 6 & 24, Kundanhalli Village, K R Puram  
Hobli, Bangalore – 560066, Karnataka, India  
T +91.(0) 80.43640000  
[www.dxc.technology](http://www.dxc.technology)

**Sub: Disclosure of Related Party Transactions pursuant to Regulation  
23(9) of SEBI (Listing Obligations and Disclosure Requirements)  
Regulations, 2015**

In terms of Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the details of Related Party Transactions on a consolidated basis in the format specified in the accounting standards for the half year ended March 31, 2021.

You are requested to take the above information on record.

Thanking you,

Yours sincerely,  
For Xchanging Solutions Limited

Aruna Mohandoss  
Company Secretary & Compliance Officer  
Membership No. A24023

Address: Kalyani Tech Park - Survey No. 1, 6 & 24, Kundanhalli Village,  
K R Puram Hobli, Bangalore - 560066, Karnataka, India

**XCHANGING SOLUTIONS LIMITED**

(All amounts in Rs. Lakhs, unless otherwise stated)

**Related Party Disclosures****A. Names of related parties and nature of relationship:****1) Parties where control exists:****Nature of relationship****Names of related parties****(i) Holding companies:**

Ultimate Holding Company  
Intermediate holding companies

DXC Technology Company  
Computer Sciences Corporation, USA ('CSC, USA')  
DXC US International Inc.  
Lux 1 Holding Company, Inc.  
DXC Luxembourg International S.a.r.l.  
DXC Lux 5 S.a.r.l.  
DXC Luxembourg Holding S.a.r.l.  
DXC Lux 6 S.a.r.l.  
DXC UK International Holdings Limited  
DXC UK International Services Limited  
DXC UK International Limited  
DXC UK International Operations Limited  
Xchanging Holdings Limited  
Xchanging B.V.  
Xchanging (Mauritius) Limited, Mauritius ('XML, Mauritius')

Immediate holding company

**(ii) Key Managerial Personnel (KMP)**

Whole time Director & Chief Financial Officer  
Managing Director & Chief Executive Officer  
Company Secretary

Shrenik Kumar Champalal  
Chandrasekhara Boddoju Rao  
Aruna Mohandoss

**2) Other Related Parties with whom transactions have taken place during the period:****Fellow subsidiaries**

Xchanging Global Insurance Solutions Ltd., UK ('XGISL, UK')  
Xchanging Technology Services India Private Limited, India ('XTSIPL, India')  
Xchanging UK Limited, UK ('XUKL, UK')  
Xchanging Asia Pacific Sdn Bhd, Malaysia ('XAPSB, Malaysia')  
Xchanging Builders (India) Private Limited, India ('XBPL, India')  
DXC Technology India Private Limited, India ('DXC, India')  
CSC Technology Singapore Pte. Ltd ('CSC, Singapore')  
DXC Technology Services Vietnam Co, Vietnam ('DXC, Vietnam')  
EIT Services India Private Limited, India ('EIT, India')  
E Services Singapore Pte.Ltd, Singapore ('E - Services, Singapore')  
Ins-Sure Services Limited, UK ('Ins-Sure, UK')  
Enterprise Services LLC, USA ('Enterprise, USA')  
CSC Corp - FSG US, USA ('CSC Corp, USA')  
MSS-Americas Outsourcing, USA ('Americas Outsourcing, USA')  
Service Mesh Inc., USA ('Service, USA')  
EntServ Deutschland GmbH, Germany ('EntServ, Germany') (effective from current financial year)  
Enterprise Services Nederland B.V., Nederland ('Enterprise Services, Nederland') (effective from current financial year)  
Enterprise Services Sverige AB, Sweden ('Enterprise Services, Sweden') (effective from current financial year)  
CSC Switzerland GmbH, Switzerland ('CSC, Switzerland') (effective from current financial year)  
CSC Computer Sciences Limited, UK ('CSC Computer, UK') (effective from current financial year)  
EntServ UK Limited, UK ('EntServ, UK') (effective from current financial year)  
UXC ECLIPSE USA LLC, USA ('UXC ECLIPSE, USA') (effective from current financial year)  
FSG – Mynd Corp, USA ('FSG, USA') (effective from current financial year)  
EntServ Malaysia Sdn Bhd, Malaysia ('EntServ, Malaysia') (effective from current financial year)  
CSC Covansys Corporation, USA ('CSC Covansys, USA') (effective from current financial year)

**XCHANGING SOLUTIONS LIMITED**

(All amounts in Rs. Lakhs, unless otherwise stated)

<b>B. Summary of transactions with related parties is as follows:</b>	<b>Holding companies</b>	<b>Fellow subsidiaries</b>	<b>Total</b>
	<b>For the half year ended</b>	<b>For the half year ended</b>	<b>For the half year ended</b>
	<b>March 31, 2021</b>	<b>March 31, 2021</b>	<b>March 31, 2021</b>

**Expenses paid on behalf of the Group:**

XUKL, UK	-	3	3
XTSIPL, India	-	1,118	1,118
DXC, India	-	71	71
CSC, Singapore	-	443	443
DXC, Vietnam	-	195	195
E - Services, Singapore	-	58	58
Enterprise, USA	-	147	147
Americas Outsourcing, USA	-	29	29
Service, USA	-	16	16
XGISL, UK	-	4	4
FSG, USA	-	6	6
EntServ, Malaysia	-	8	8
CSC Covansys, USA	-	60	60
EIT, India	-	55	55
<b>Total</b>	-	<b>2,213</b>	<b>2,213</b>

**Expenses paid on behalf of the related party:**

XTSIPL, India	-	54	54
<b>Total</b>	-	<b>54</b>	<b>54</b>

**Interest income on loans:**

XTSIPL, India	-	54	54
XBPL, India	-	43	43
<b>Total</b>	-	<b>97</b>	<b>97</b>

**Revenue:**

XGISL, UK	-	16	16
XAPSB, Malaysia	-	129	129
XTSIPL, India	-	49	49
DXC, India	-	279	279
CSC, Singapore	-	377	377
E - Services, Singapore	-	171	171
Ins-Sure, UK	-	142	142
EIT, India	-	10	10
Enterprise, USA	-	241	241
CSC Corp, USA	-	31	31
CSC, Switzerland	-	305	305
EntServ, Germany	-	11	11
Enterprise Services, Nederland	-	6	6
Enterprise Services, Sweden	-	5	5
CSC Computer, UK	-	6	6
EntServ, UK	-	3	3
UXC ECLIPSE, USA	-	2	2
<b>Total</b>	-	<b>1,783</b>	<b>1,783</b>

**Other Income:**

XTSIPL, India*	-	(15)	(15)
<b>Total</b>	-	<b>(15)</b>	<b>(15)</b>

**Note:**

(i) Amount below the rounding off norm adopted by the Group i.e. Rs 1 Lakh are not considered above

\*YTD Sep'20 Rs 21 adjustment done in Oct'20 due to change in recognition of sublease income.

**XCHANGING SOLUTIONS LIMITED**

(All amounts in Rs. Lakhs, unless otherwise stated)

C. Summary of balances of related parties is as follows:	Holding companies	Fellow subsidiaries	Total
	As at	As at	As at
	March 31, 2021	March 31, 2021	March 31, 2021

**Trade Receivables:**

XAPSB, Malaysia	-	100	100
XTSIPL, India	-	46	46
DXC, India	-	93	93
CSC, Singapore	-	72	72
Ins-Sure, UK	-	17	17
EIT, India	-	5	5
Enterprise, USA	-	57	57
Enterprise Services, Nederland	-	6	6
Enterprise Services, Sweden	-	5	5
CSC, Switzerland	-	63	63
CSC Computer, UK	-	6	6
EntServ, UK	-	1	1
E - Services, Singapore	-	33	33
<b>Total</b>	-	<b>504</b>	<b>504</b>

**Trade Payables:**

XUKL, UK	-	19	19
XGISL, UK	-	5	5
XTSIPL, India	-	160	160
DXC, India	-	20	20
CSC, Singapore	-	443	443
CSC, USA	554	-	554
EIT, India	-	11	11
Americas Outsourcing, USA	-	33	33
E - Services, Singapore	-	130	130
Enterprise, USA	-	43	43
Service, USA	-	5	5
EntServ, Malaysia	-	3	3
CSC Covansys, USA	-	11	11
FSG, USA	-	2	2
DXC, Vietnam	-	82	82
<b>Total</b>	<b>554</b>	<b>967</b>	<b>1,521</b>

**Lease receivable:**

XTSIPL, India	-	147	147
<b>Total</b>	-	<b>147</b>	<b>147</b>

**Loans and Advances (including interest accrued):**

XTSIPL, India	-	908	908
XBPL, India	-	725	725
<b>Total</b>	-	<b>1,633</b>	<b>1,633</b>

**Note:**

(i) Amount below the rounding off norm adopted by the Group i.e. Rs 1 Lakh are not considered above

**D. Remuneration paid to the key managerial personnel**

Particulars	For the half year ended March 31, 2021
Salaries, bonus, etc.	37
<b>Total</b>	<b>37</b>

**Note:**

(i) As gratuity and compensated absences provision are computed for all the employees in aggregate, the amounts relating to key managerial personnel cannot be individually identified.