

November 30, 2020

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.**  
1<sup>st</sup> 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, 2020.

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, 2020**

**Names of Related Parties and description of relationship:**

<b>Relationship</b>	<b>Names of related parties</b>
<b>(i) Related parties where control exists</b>	
Ultimate Holding Company	Oracle Corporation
Holding Company	Oracle Global (Mauritius) Limited
<b>(ii) Related parties with whom transactions have taken place during the six month period ended September 30, 2020</b>	
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 France, S.A.S. Oracle Global Services Germany GmbH Oracle Global Services Canada ULC Oracle Hardware JSC 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 Information Technology Service (Shenzhen) Co. Ltd 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 Scotland Limited 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. PT Oracle Indonesia Sistemas Oracle de Chile, S.A. Sistemas Oracle del Peru, S.A.
<b>(iii) Key Managerial Personnel ('KMP')</b>	Chaitanya Kamat - Managing Director and Chief Executive Officer Makarand Padalkar - Whole-time Director and Chief Financial Officer (Whole-time Director from May 9, 2019) Onkarnath Banerjee - Company Secretary & Compliance Officer
<b>(iv) Independent Directors</b>	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 September 30, 2020

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, 2020	September 30, 2020
Revenue		
<i>Fellow subsidiaries</i>		
Oracle America, Inc.	1,810.21	581.15
Oracle Austria GmbH	13.17	5.53
Oracle Belgium B.V.B.A/SPRL.	51.04	7.54
Oracle Bilgisayar Sistemleri Limited Sirketi	7.24	1.95
Oracle Canada ULC	757.90	152.49
Oracle Caribbean, Inc.	137.77	21.94
Oracle (China) Software Systems Company Limited	25.05	6.91
Oracle Colombia Limitada	110.84	33.85
Oracle Consulting Kazakhstan LLP	-	(0.23)
Oracle Corporation Japan	1,308.17	647.25
Oracle Corporation (South Africa)(Pty) Limited	362.87	267.72
Oracle Corporation (Thailand) Company Limited	295.64	77.48
Oracle Corporation Australia Pty. Limited	1,706.03	657.89
Oracle Corporation Malaysia Sdn. Bhd.	141.59	48.34
Oracle Corporation Singapore Pte. Ltd.	460.75	157.34
Oracle Corporation UK Limited	427.12	150.44
Oracle Czech s.r.o.	36.97	7.64
Oracle Danmark ApS	25.89	7.13
Oracle de Centroamerica, S.A.	25.79	6.86
Oracle de Mexico, S.A. de C.V.	22.70	6.37
Oracle Deutschland B.V & Co. KG	13.09	4.13
Oracle Do Brasil Sistemas Limitada	21.83	2.30
Oracle East Central Europe Limited	109.09	27.75
Oracle East Central Europe Services B.V.	0.12	38.05
Oracle Egypt Limited	400.83	345.37
Oracle France, S.A.S.	52.11	22.92
Oracle Hardware JSC	0.78	45.17
Oracle Hellas, S.A.	157.54	42.53
Oracle Hrvatska d.o.o.	0.33	0.12
Oracle Hungary Kft.	81.70	19.67
Oracle Iberica, S.R.L.	99.90	85.41
Oracle India Private Limited	276.72	109.03
Oracle Italia S.r.l.	146.19	98.68
Oracle Korea, Ltd.	8.88	6.93
Oracle Luxembourg S.a.r.l.	12.77	8.83
Oracle Nederland B.V.	225.07	160.81
Oracle New Zealand	167.78	135.55
Oracle Norge AS	21.00	17.66
Oracle (Philippines) Corporation	106.67	91.72
Oracle Polska, Sp.z.o.o.	3.44	0.44
Oracle Portugal - Sistemas de Informacao Lda.	46.90	20.94
Oracle Slovensko spol. s r.o.	107.32	95.11
Oracle Serbia and Montenegro d.o.o	31.54	300.23
Oracle SRBIJA CRNA GORA d.o.o.	170.05	-
Oracle Systems Hong Kong Limited	248.51	134.88
Oracle Systems Limited	699.64	259.61
Oracle Systems Pakistan (Private) Limited	158.17	54.31
Oracle Taiwan LLC	239.49	107.10
Oracle Technology Systems (Kenya) Limited	30.23	33.69
Oracle Vietnam Pte. Ltd.	73.71	67.71
PT Oracle Indonesia	78.71	66.61
Oracle Romania SRL	115.24	78.35
Sistemas Oracle de Chile, S.A.	68.43	14.15
Sistemas Oracle del Peru, S.A.	-	5.08

## Oracle Financial Services Software Limited

### Details of consolidated related party transactions for the six month period ended September 30, 2020

	(Amounts in ₹ million)	
	Transaction	Amount receivable (payable)
	Six month period ended	As at
	September 30, 2020	September 30, 2020
Impairment allowance		
<i>Fellow subsidiaries</i>		
Oracle America, Inc.	(2.25)	(0.76)
Oracle (Philippines) Corporation	0.97	(1.04)
Oracle Austria GmbH	0.33	(0.86)
Oracle Belgium B.V.B.A/SPRL.	0.07	(0.07)
Oracle Canada ULC	0.44	(0.50)
Oracle Caribbean, Inc.	0.16	(0.18)
Oracle Colombia Limitada	0.14	(0.15)
Oracle Corporation (South Africa)(Pty) Limited	4.79	(10.78)
Oracle Corporation (Thailand) Company Limited	0.27	(0.40)
Oracle Corporation Australia Pty. Limited	1.36	(2.46)
Oracle Corporation Japan	(0.53)	(0.49)
Oracle Corporation Malaysia Sdn. Bhd.	0.47	(0.58)
Oracle Corporation Singapore Pte. Ltd.	1.00	(1.18)
Oracle Corporation UK Limited	(1.25)	(0.07)
Oracle Czech s.r.o.	0.16	(0.16)
Oracle Denmark ApS	0.16	(0.16)
Oracle de Centroamerica, S.A.	0.03	(0.03)
Oracle de Mexico, S.A. de C.V.	0.03	(0.03)
Oracle Deutschland B.V & Co. KG	0.11	(0.11)
Oracle Do Brasil Sistemas Limitada	(10.86)	-
Oracle East Central Europe Limited	0.31	(0.32)
Oracle East Central Europe Services B.V.	0.13	(0.17)
Oracle Egypt Limited	11.03	(16.69)
Oracle France, S.A.S.	2.84	(2.84)
Oracle Hardware JSC	(13.89)	(0.06)
Oracle Hellas, S.A.	1.02	(2.12)
Oracle Hungary Kft.	0.57	(0.58)
Oracle Iberica, S.R.L.	0.10	(0.10)
Oracle India Private Limited	0.27	(0.92)
Oracle Italia S.r.l.	0.15	(0.17)
Oracle Korea, Ltd.	-	(0.01)
Oracle Luxembourg S.a.r.l.	0.01	(0.01)
Oracle Nederland B.V.	(5.12)	(5.38)
Oracle New Zealand	0.77	(0.80)
Oracle Portugal - Sistemas de Informacao Lda.	0.06	(0.06)
Oracle Romania SRL	0.28	(0.31)
Oracle Serbia and Montenegro d.o.o	4.94	(6.07)
Oracle Slovensko spol. s r.o.	0.33	(0.36)
Oracle Systems Hong Kong Limited	0.35	(0.41)
Oracle Systems Limited	(1.32)	(1.62)
Oracle Systems Pakistan (Private) Limited	(47.70)	(4.87)
Oracle Taiwan LLC	(0.11)	-
Oracle Technology Systems (Kenya) Limited	(0.70)	(0.83)
Oracle Vietnam Pte. Ltd.	0.27	(0.29)
PT Oracle Indonesia	0.42	(0.47)
Sistemas Oracle de Chile, S.A.	0.06	(0.06)

## Oracle Financial Services Software Limited

### Details of consolidated related party transactions for the six month period ended September 30, 2020

	(Amounts in ₹ million)	
	Transaction	Amount receivable (payable)
	Six month period ended	As at
	September 30, 2020	September 30, 2020
Advance received from Customers		
<i>Fellow subsidiaries</i>		
Oracle America, Inc.	(0.13)	(6.07)
Oracle Belgium B.V.B.A/SPRL.	0.03	(0.92)
Oracle Corporation Malaysia Sdn. Bhd.	0.05	(2.71)
Oracle East Central Europe Limited	(5.81)	-
Oracle East Central Europe Services B.V.	0.22	(5.64)
Oracle Hungary Kft.	-	(0.16)
Oracle Software (Schweiz) GmbH	-	(0.02)
Oracle Systems Limited	(0.73)	(33.58)
Deferred Revenue		
<i>Fellow subsidiaries</i>		
Oracle East Central Europe Limited	-	(15.46)
Oracle France, S.A.S.	-	(2.14)
Oracle Korea, Ltd.	-	(0.54)
Oracle Luxembourg S.a.r.l.	-	(0.65)
Oracle Nederland B.V.	-	(1.30)
Oracle Systems Hong Kong Limited	-	(40.64)
Oracle Systems Limited	-	(20.21)
Oracle Technology Systems (Kenya) Limited	-	(14.52)
Oracle Vietnam Pte. Ltd.	-	(8.26)
Unbilled revenue		
<i>Fellow subsidiaries</i>		
Oracle America, Inc.	-	181.64
Oracle Austria GmbH	-	2.42
Oracle Belgium B.V.B.A/SPRL.	-	4.30
Oracle Bilgisayar Sistemleri Limited Sirketi	-	1.99
Oracle (China) Software Systems Company Limited	-	1.85
Oracle Canada ULC	-	35.17
Oracle Caribbean, Inc.	-	39.25
Oracle Colombia Limitada	-	16.15
Oracle Corporation (South Africa)(Pty) Limited	-	41.11
Oracle Corporation (Thailand) Company Limited	-	46.34
Oracle Corporation Australia Pty. Limited	-	180.55
Oracle Corporation Japan	-	143.94
Oracle Corporation Malaysia Sdn. Bhd.	-	20.82
Oracle Corporation Singapore Pte. Ltd.	-	226.33
Oracle Corporation UK Limited	-	155.49
Oracle Czech s.r.o.	-	7.51
Oracle Denmark ApS	-	3.88
Oracle de Centroamerica, S.A.	-	0.98
Oracle East Central Europe Limited	-	1.70
Oracle de Mexico, S.A. de C.V.	-	1.96
Oracle do Brasil Sistemas Limitada	-	2.08
Oracle France, S.A.S.	-	4.79
Oracle Egypt Limited	-	28.99
Oracle Hardware JSC	-	1.42
Oracle Hellas, S.A.	-	9.08
Oracle Hungary Kft.	-	5.05
Oracle Iberica, S.R.L.	-	2.30
Oracle India Private Limited	-	23.48
Oracle Italia S.r.l.	-	21.48
Oracle Luxembourg S.a.r.l.	-	0.50
Oracle Nederland B.V.	-	13.01

**Oracle Financial Services Software Limited**

**Details of consolidated related party transactions for the six month period ended September 30, 2020**

	(Amounts in ₹ million)	
	Transaction	Amount receivable (payable)
	Six month period ended	As at
	September 30, 2020	September 30, 2020
Oracle New Zealand	-	19.80
Oracle Norge AS	-	3.20
Oracle (Philippines) Corporation	-	3.30
Oracle Serbia and Montenegro d.o.o	-	7.08
Oracle SRBIJA CRNA GORA d.o.o.	-	21.47
Oracle Portugal - Sistemas de Informacao Lda.	-	6.01
Oracle Romania SRL	-	9.26
Oracle Slovensko spol. s r.o.	-	13.45
Oracle Systems Hong Kong Limited	-	21.79
Oracle Systems Limited	-	40.58
Oracle Systems Pakistan (Private) Limited	-	9.27
Oracle Taiwan LLC	-	31.32
Oracle Technology Systems (Kenya) Limited	-	0.95
Oracle Vietnam Pte. Ltd.	-	0.63
PT Oracle Indonesia	-	9.51
Sistemas Oracle de Chile, S.A.	-	11.88
<b>Rent expenses (including lease payments)</b>		
<i>Fellow subsidiaries</i>		
Oracle India Private Limited	-	(3.08)
Oracle (China) Software Systems Company Limited	0.52	(0.20)
Oracle Corporation Australia Pty. Limited	2.78	-
Oracle Corporation Singapore Pte. Ltd.	16.08	-
Oracle Hellas, S.A.	7.76	(4.37)
Oracle America, Inc.	9.25	(0.65)
Oracle Nederland B.V.	1.62	(5.39)
Oracle France, S.A.S.	0.30	0.19
Oracle Corporation Japan	2.24	-
Sistemas Oracle de Chile, S.A.	3.56	(1.33)
Oracle Systems Limited	23.82	-
<b>Professional fee expenses</b>		
<i>Fellow subsidiaries</i>		
Oracle America, Inc.	126.82	(184.09)
Oracle Corporation Australia Pty. Limited	1.89	(2.80)
Oracle Corporation Japan	3.35	(6.38)
Oracle Corporation (South Africa)(Pty) Limited	0.05	(0.49)
Oracle Corporation Singapore Pte. Ltd.	19.35	(23.09)
Oracle Corporation UK Limited	2.98	(5.88)
Oracle Deutschland B.V & Co. KG	0.22	(0.33)
Oracle France, S.A.S.	0.02	(0.05)
Oracle Global Services Germany GmbH	6.53	(5.98)
Oracle India Private Limited	163.42	(74.18)
Oracle Italia S.R.L.	0.65	(0.67)
Oracle Iberica, S.R.L.	2.95	(4.73)
Oracle Systems Limited	6.83	(7.27)
Oracle Hellas, S.A.	3.54	(3.54)
Oracle East Central Europe Limited	0.10	(5.35)
Oracle East Central Europe Services B.V.	-	(0.46)
Oracle Global Services Canada ULC	8.05	(11.56)
Oracle de Mexico, S.A. de C.V.	1.77	19.79
Oracle Information Technology Service (Shenzhen) Co. Ltd	12.44	(16.68)
Oracle Research and Development Centre, Beijing, Ltd.	0.14	(0.16)
Oracle Canada ULC	4.85	(32.91)
Oracle Do Brasil Sistemas Limitada	0.80	(1.93)

## Oracle Financial Services Software Limited

### Details of consolidated related party transactions for the six month period ended September 30, 2020

	(Amounts in ₹ million)	
	Transaction	Amount receivable (payable)
	Six month period ended	As at
	September 30, 2020	September 30, 2020
Oracle Corporation (Thailand) Company Limited	4.55	(4.53)
Oracle Nederland B.V.	0.32	(1.26)
Oracle Solution Services (India) Private Ltd.	4.36	(4.80)
Oracle Taiwan LLC	-	0.13
Oracle Polska, Sp.z.o.o.	-	(1.29)
Oracle EMEA Limited	11.96	(25.03)
Oracle Portugal - Sistemas de Informacao Lda.	9.27	(9.35)
Oracle Scotland Limited	0.38	(0.39)
Oracle Serbia and Montenegro d.o.o	1.41	(1.41)
Oracle Vietnam Pte. Ltd.	0.03	(0.03)
Sistemas Oracle de Chile, S.A.	0.40	(1.55)
PT Oracle Indonesia	(0.80)	0.81
<b>Other expenses</b>		
<i>Fellow subsidiaries</i>		
Oracle America, Inc.	4.70	1.82
Oracle Italia S.R.L.	9.15	(15.12)
Oracle Corporation UK Limited	1.35	(1.24)
Oracle Corporation Australia Pty. Limited	0.33	(0.54)
Oracle Colombia Limitada	(0.02)	(0.30)
Oracle Do Brasil Sistemas Limitada	0.65	(0.83)
Oracle East Central Europe Services B.V.	0.05	(5.63)
Oracle France, S.A.S.	0.04	(0.03)
Oracle Serbia and Montenegro d.o.o	1.39	(1.39)
Oracle Systems Hong Kong Limited	0.08	(0.41)
Oracle Systems Limited	0.26	(0.26)
Oracle Taiwan LLC	3.38	(4.49)
Oracle Egypt Limited	-	(2.20)
Oracle East Central Europe Limited	0.59	(8.51)
Oracle Hungary Kft.	2.95	(3.70)
Oracle India Private Limited	1.66	(4.29)
Oracle Canada ULC	2.99	(59.96)
Oracle Corporation Singapore Pte. Ltd.	0.33	(1.00)
Oracle Corporation (South Africa)(Pty) Limited	8.35	(6.50)
Oracle New Zealand	(0.98)	(3.83)
Oracle Polska, Sp.z.o.o.	0.08	(6.04)
Oracle Portugal - Sistemas de Informacao Lda.	0.01	(1.27)
Oracle Corporation Malaysia Sdn. Bhd.	2.19	(6.05)
Oracle Corporation (Thailand) Company Limited	1.67	(11.66)
Oracle Slovensko spol. s r.o.	0.80	(2.37)
Oracle Vietnam Pte. Ltd.	0.03	(2.55)
Oracle (Philippines) Corporation	0.78	(6.72)
Oracle Korea, Ltd.	-	(0.30)
PT Oracle Indonesia	3.05	(16.25)
Sistemas Oracle de Chile, S.A.	0.42	(0.65)
<b>Procurement of fixed assets</b>		
<i>Fellow subsidiaries</i>		
Oracle Corporation Singapore Pte. Ltd.	-	0.18
<b>Staff Welfare Expenses</b>		
<i>Fellow subsidiaries</i>		
Oracle America, Inc.	3.65	(4.43)
Oracle Corporation Australia Pty. Limited	(0.30)	(1.12)
Oracle Corporation Singapore Pte. Ltd.	0.26	(1.48)
Oracle Corporation UK Limited	2.38	(1.57)

## Oracle Financial Services Software Limited

### Details of consolidated related party transactions for the six month period ended September 30, 2020

	(Amounts in ₹ million)	
	Transaction	Amount receivable (payable)
	Six month period ended	As at
	September 30, 2020	September 30, 2020
Oracle India Private Limited	(0.05)	-
Oracle Nederland B.V.	-	0.18
Oracle Systems Hong Kong Limited	-	(0.38)
Miscellaneous income (including sublease receipts)		
<i>Fellow subsidiaries</i>		
Oracle America, Inc.	7.33	-
Oracle Corporation UK Limited	(19.68)	-
Oracle Solution Services (India) Private Ltd.	11.01	-
Oracle India Private Limited	38.46	-
Security Deposit		
<i>Fellow subsidiaries</i>		
Oracle France, S.A.S.	-	0.51
Other advances		
<i>Ultimate Holding Company</i>		
Oracle Corporation	-	31.36
<i>Fellow subsidiaries</i>		
Oracle Polska, Sp.z.o.o.	-	8.20
Oracle France, S.A.S.	-	0.59
Stock compensation expense		
<i>Ultimate Holding Company</i>		
Oracle Corporation	37.15	0.38
Oracle Employee Stock Purchase Plan		
<i>Ultimate Holding Company</i>		
Oracle Corporation	15.92	(6.77)
Payment of equity dividend		
<i>Holding Company</i>		
Oracle Global (Mauritius) Limited	11,349.22	-
<i>Key Managerial personnel</i>	21.24	-
<i>Independent Directors</i>	1.00	-
Key Managerial personnel [Refer note (i) below]		
Short-tem employment benefits	35.72	-
Post-employment retiral benefits	1.00	-
Share based payments	72.61	-
Commission		
<i>Independent Directors</i>	7.85	(1.21)
Reimbursement of expenses		
<i>Directors</i>	(0.28)	-

**Note (i):** Remuneration includes salary, bonus and perquisites. During the six month period ended September 30, 2020, 47,000 OSUs under OFSS Stock Plan 2014 (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 at period end are unsecured and interest free and settlement occurs in cash.