Company Registration No. 07073332

DXC UK International Holdings Limited (formerly CSC Computer Sciences International Holdings Limited)

Annual report and financial statements

For the financial year from 1 April 2019 to 31 March 2020



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Officers and Professional Advisers

Directors

S A De La Harpe

T A Gough

Resigned 7 April 2020

M C Woodfine

CN Halbard Appointed 7 April 2020

Registered Office

Royal Pavilion Wellesley Road Aldershot Hampshire United Kingdom GU11 1PZ

Principal Bankers

National Westminster Bank Plc 63 Piccadilly London W1A 2AG

Principal Legal Adviser

Vistra Corporate Law Limited First floor 10, Temple Back, Bristol BS1 6FL

Auditor

Deloitte LLP Statutory Auditors 3 Victoria Square Victoria Street St Albans, AL1 3TF United Kingdom

Strategic report

The directors present their Strategic report on the Company for the financial year ended 31 March 2020. In preparing the Strategic report, the directors have complied with s414c of the Companies Act 2006.

DXC UK International Holdings Limited (formerly CSC Computer Sciences International Holdings Limited) ("the Company") is a private company, incorporated in the United Kingdom under the Companies Act 2006, limited by shares and registered in England and Wales. The Company's registered and principal address is Royal Pavilion, Wellesley Road, Aldershot, Hampshire, United Kingdom GU11 1PZ.

The Company is an indirect subsidiary of DXC Technology Company (DXC), a public listed company incorporated in the United States of America and listed on the New York Stock Exchange.

The financial statements for the year 1 April 2019 to 31 March 2020 are set out on pages 9 to 57. A profit for the year of £195,737,000 (2019: loss of £527,504,000) has been transferred to reserves.

Business review

DXC UK International Holdings Limited (formerly CSC Computer Sciences International Holdings Limited) continues to act as holding company for certain DXC group companies.

Key transactions taking place during the financial year ended 31 March 2020 are as follows:

- The Company subscribes an amount of £766,004,000 for new equity in Luxoft Holding Inc.
- The Company received the equity contribution from DXC Lux 6 SARL for an amount of £597,500,000 as share capital and £1,298,730,000 as share premium.
- The Company made an equity contribution of £695,000,000 towards an investment in the DXC UK International Services Limited (Formerly CSC Computer Sciences International Services Limited).
- The company received dividends of £216,000,000 from DXC UK International Services Limited (Formerly CSC Computer Sciences International Services Limited) and £8,479,000 from DXC technology Malaysia.
- The Company repaid the loan amount of £500,000,000 borrowed from CSC Computer Sciences Finance Luxembourg SARL.
- The Company borrowed £64,775,000 from Virtual Clarity Limited.

Risk management, objectives and policies

Financial Risk

The directors have considered the risks attached to the Company's financial instruments which principally comprise investments and loans to and from group companies. The directors have taken a prudent approach in their consideration of the various risks attached to the financial statements of the Company. The Company's exposure to price risk, credit risk, liquidity risk and cash flow risk is not material for the assessment of assets, liabilities and the financial statements.

On 23 June 2016, a referendum in the United Kingdom returned a result in favour of leaving the European Union. The United Kingdom formally left the EU on 31 January 2020, entering into a transition period until 31 December 2020. During this period the UK becomes a rule taker within the EU – with new legislation passed in the EU applied to the UK for the duration of the transition period Whilst the longer term political and economic effects of Brexit after the transition period ends are not easily predicted, the announcement of the referendum result immediately triggered a significant amount of market turbulence, including sterling falling against both the U.S. dollar and Euro. These impacts have since stabilised as other world events have risen in importance for investors. However, as negotiations continue between the EU and the UK, and with the transition period deadline approaches, further economic impacts cannot be rule out – both as the transition period ends and immediately after.

DXC has been actively planning for various Brexit scenarios since September 2018, with regular reporting to Senior Managers from a dedicated Brexit readiness team. Significant mitigation has already put in place to reduce the organisation's exposure in a number of key areas. The progress of EU / UK negotiations are likely to be a matter of significant speculation and markets are likely to react to any material news emerging from the negotiation process. DXC is monitoring these negotiations closely — both in order to prepare the business for any market reaction and to ensure its preparations for the end of the transition period remain adequate and proportionate. The situation continues to be monitored actively by subject matter experts on a daily basis and the directors shall review whether there has been any impact on the financial statements when the future trading environment between the EU and UK becomes clear.

Strategic report (continued)

Risk management, objectives and policies (continued)

In relation to COVID-19, management constantly monitors the effects of the outbreak globally and the potential impact on the business. The outbreak increases uncertainty about the future prospects of the company with key risk areas identified as liquidity, customer's ability to pay and possible operational disruption. As the company is part of the DXC group and has received a letter of support from the ultimate parent Company, this has to be considered as a group level.

The DXC Group has a strong liquidity position that means it will be able to sustain the business throughout this crisis and works to meet all expected and any unexpected cash requirements by taking the steps to minimise short term debt and maximise cash. Customer ability to pay has not had a material impact up to date of signing the accounts and is constantly monitored in case action is required. Senior leadership in DXC is actively managing response through a COVID-19 Response Team that meets on a regular basis to deal with all operational issues as and when they arise.

There has been minimal operational disruption as IT infrastructure already in place has enabled nearly all office staff to quickly switch to a "working from home" model. Where this has not been possible to meet our customer's requirements steps have been implemented to provide COVID-19 safe workplaces meaning business continues. Management is actively taking steps to ensure the protection and retention of staff and the associated corporate memory that are crucial to the company's ability to weather this crisis and to rebuild when the opportunity arises.

Impairment and valuation risk of investments is dependent on the performance of the underlying group. The directors therefore perform annual impairment assessments on investment balances.

Further details on other business risks and uncertainties can be found in section 1A of the DXC's consolidated financial statements for the financial year ended 31 March 2019 which are available to the public and may be obtained from the Company's website www.dxc.technology.

Future developments

At the date of the annual report, the directors are not aware of any likely changes in the Company's activities in the foreseeable future.

In relation to COVID-19, Management recognise the degree of uncertainty created by the resulting economic impact and is continuously monitoring the situation, taking all necessary steps to protect its employees, customers and stakeholders.

Key performance indicators

The Company is managed by the UKIIMEA (UK, Ireland, Israel, Middle East and Africa) regional management. The performance and results for all entities are analysed on a worldwide DXC measurement basis, at a business unit and sector level. For this reason, the directors of the Company believe that analysis using key performance indicators is not appropriate for an understanding of the development, performance or position of the business shown in these financial statements.

Approved by the board and signed on its behalf by:

M C Woodfine

Director

21 December 2020

Registered Office:

Royal Pavilion Wellesley Road Aldershot Hampshire United Kingdom GU11 1PZ

Directors' report

The directors present the annual report on the affairs of the Company, together with the audited financial statements for the financial year 1 April 2019 to 31 March 2020.

The Company's name has been changed from CSC Computer Sciences International Holdings Limited to DXC UK International Holdings Limited with effect from 1 April 2020.

Principal activity

The Company continues to act as a holding company for certain DXC group companies.

Future developments

Future developments have been detailed in the Strategic report on page 3 and form part of this report by cross reference.

Events since the reporting date

Details of significant events since the balance sheet date are contained in note 16 to the financial statements.

Research and development

There was no cost incurred on research and development during the financial year (2019: £nil).

Branches outside the UK

The Company has no branches outside the UK as defined in section 1046(3) of Companies Act 2006.

Financial risk management objectives and policies

Performance and finance risk management is an integral part of the Company's management processes. Details of Company's risk management are set out in the Strategic report on page 2 and form part of this report by cross reference.

Dividends

No dividend was declared or paid during the financial year and up to date of approval of this report (2019: £nil).

Directors

The following were directors of the Company during the financial year and up to the date of this report, except as noted:

S A De La Harpe

T A Gough

Resigned on 7 April 2020

C N Halbard

Appointed on 7 April 2020

M C Woodfine

No qualifying third-party indemnity provisions were made by the Company during the year for the benefit of its directors.

Political contribution

The Company made no political donations during the financial year (2019: £nil).

Going concern

The Company is profit making and reports net assets, thus the directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Confirmation has been provided by the ultimate parent company that it will continue to support the operations going forward for at least 12 months from the date of signing these financial statements. Accordingly, the directors continue to adopt the going concern basis in preparing the financial statements.

In relation to COVID-19, Management is continuously monitoring the position and taking all necessary steps to protect its employees, customers and stakeholders. A Going Concern impact assessment has been completed that analysed DXC's current and future cash resources, access to existing and new financing facilities, including revolving facilities, the government support measures that have been announced and the customer base of the Group. These are set out in detail within the Strategic Report.

As a result, Management have a reasonable expectation of the Company's and DXC's viability over the period of assessment and obtained letter of support from the ultimate parent company, thus concluded that there are currently no impediments of identifying the Company other than as a going concern.

Further details regarding the adoption of the going concern basis can be found in the statement of accounting policies in note 2.

Directors' report (continued)

Auditor

Deloitte LLP have indicated their willingness to be reappointed for another term. The Company has elected to dispense with the obligation to appoint an auditor annually under the provisions of section 485 to 488 of the Companies Act 2006 and appropriate arrangements have been put in place for them to be deemed reappointed in the absence of an Annual General Meeting.

Disclosure of information to auditor

Each of the persons who is a director at the date of approval of this report confirms that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditor is unaware; and
- he/she has taken all steps that he/she ought to have taken as a director to make himself/herself aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of Section 418(2) of the Companies Act 2006.

Approved by the Board and signed on its behalf by:

M C Woodfine

Director

21 December 2020

Registered Office:

Royal Pavilion Wellesley Road Aldershot Hampshire United Kingdom GU11 1PZ

Directors' responsibilities statement

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 101 "Reduced Disclosure Framework". Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that year. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent auditor's report to the members of DXC UK International Holdings Limited (formerly CSC Computer Sciences International Holdings Limited)

For the financial year 1 April 2019 to 31 March 2020

Report on the audit of the financial statements

Opinion

In our opinion the financial statements of DXC UK International Holdings Limited (formerly CSC Computer Sciences International Holdings Limited) (the 'company'):

- give a true and fair view of the state of the company's affairs as at 31 March 2020 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 101 "Reduced Disclosure Framework"; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements which comprise:

- the Statement of profit and loss;
- the Balance sheet;
- · the Statement of changes in equity; and
- the related notes 1 to 16.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 101 "Reduced Disclosure Framework".

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's (the 'FRC's') Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We are required by ISAs (UK) to report in respect of the following matters where:

- the directors' use of the going concern basis of accounting in preparation of the financial statements is not appropriate;
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

We have nothing to report in respect of these matters.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in respect of these matters.

Independent auditor's report to the members of DXC UK International Holdings Limited (formerly CSC Computer Sciences International Holdings Limited) (continued)

For the financial year 1 April 2019 to 31 March 2020

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Report on other legal and regulatory requirements

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the strategic report and the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the strategic report or the directors' report.

Matters on which we are required to report by exception

Under the Companies Act 2006 we are required to report in respect of the following matters if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- · the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

David Halstead FCA (Senior Statutory Auditor)

For and on behalf of Deloitte LLP

Statutory Auditor

St Albans, United Kingdom

Statement of profit and loss For the financial year 1 April 2019 to 31 March 2020

		Financial year 1 April 2019 to 31 March 2020	Financial year 1 April 2018 to 31 March 2019
	Note	£'000	£'000
Administrative expenses Other operating income	9	(4) 42 (6,253)	(4) 13 (508,539)
Investment impairment			(308,337)
Operating profit/(loss)	4	(6,215)	(508,530)
Dividend income Finance income Finance expense	6 7 7	224,480 633 (23,161)	153 (19,127)
Profit/(loss) before taxation		195,737	(527,504)
Taxation	8	-	-
Profit/(loss) for the financial year		195,737	(527,504)

The above results are wholly attributable to continuing activities.

There is no profit or loss for the current or previous financial year, other than shown above. Accordingly, no Statement of Comprehensive Income has been presented.

The notes on pages 12 to 57 form part of these financial statements.

Balance sheet as at 31 March 2020

		At 31 March 2020	At 31 March 2019
Assets	Note	£'000	£'000
Non-current assets	•	0.040.000	1 407 407
Investments	9	2,942,238	1,487,486 932
Trade and other receivables	10	956	932
Total non-current assets		2,943,194	1,488,418
Current assets		_,,,	-,,
Trade and other receivables	11	35,220	36,437
Cash at bank and in hand		63,379	-
			26.427
Total current assets		98,599	36,437
Total assets		3,041,793	1,524,855
1 Otal assets			
Liabilities			
Current liabilities			
Trade and other payables	12	(9,522)	(149,326)
		(0.555)	(1.10.006)
Total current liabilities		(9,522)	(149,326)
Net current assets		89,077	(112,889)
Non-Current liabilities			
Trade and other payables	13	(352,108)	(787,333)
Trade and outer payables	15	(552,755)	(,,,,,,,,,,
Total assets less current liabilities		3,032,271	1,375,529
1 0001 00000 1000 0011 0110 1100111010			
Total liabilities		(361,630)	(936,659)
Net assets		2,680,163	588,196
Equity			
Equity Share capital	14	620,750	23,250
Share premium	17	1,649,241	350,511
Profit and loss account		410,172	214,435
Total equity		2,680,163	588,196
• •			

The notes on pages 12 to 57 form part of these financial statements.

These financial statements of DXC UK International Holdings Limited (formerly CSC Computer Sciences International Holdings Limited) (registered number 07073332) were approved and authorised for issue by the board of directors on 21 December 2020 and signed on its behalf by:

M C Woodfine Director

Statement of changes in equity For the financial year 1 April 2019 to 31 March 2020

	Share capital	Share premium	Profit and loss	Total
	£'000	£'000	account £'000	£'000
Balance as at 1 April 2018	23,250	350,511	741,939	1,115,700
Loss and total comprehensive loss for the financial year	<u>.</u>		(527,504)	(527,504)
Balance as at 31 March 2019 Profit and total comprehensive income for the	23,250	350,511	214,435	588,196
financial year	-	-	195,737	195,737
Issue of share capital	597,500	1,298,730	-	1,896,230
Balance as at 31 March 2020	620,750	1,649,241	410,172	2,680,163

During the year, the Company received an amount of £1,896,230,000 from DXC Lux 6 SARL for the subscription in the equity shares of the Company for which the Company issued 597,500,000 number of shares issued at the face value of £1 per share and the premium of £1 per share.

The share premium account represents the excess of the issue price over the par value on shares issued less transaction costs arising on issue.

The profit and loss account reserve represent accumulated retained earnings.

The notes on pages 12 to 57 form part of these financial statements.

Notes to the financial statements For the financial year 1 April 2019 to 31 March 2020

1) Basis of accounting and general information

DXC UK International Holdings Limited (formerly CSC Computer Sciences International Holdings Limited) continues to act a holding company for the DXC group companies.

The Company is a private company, limited by shares incorporated in the United Kingdom under Companies Act 2006, limited by shares and registered in England and Wales. The Company's registered and principal address is Royal Pavilion, Wellesley Road, Aldershot, Hampshire, United Kingdom GU11 1PZ.

2) Summary of significant accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the financial years presented, unless otherwise stated.

Basis of preparation

The financial statements of the Company have been prepared in accordance with Financial Reporting Standard 101 "Reduced Disclosure Framework" ("FRS 101"). The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006.

The preparation of the financial statements in conformity with FRS 101 requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Company's accounting policies. The areas involving a higher degree of judgment or complexity, or areas where judgements and estimates are significant to the financial statements are disclosed in note 3.

The following exemptions from the requirements of IFRS have been applied in the preparation of these financial statements, in accordance with FRS 101. Where relevant, equivalent disclosures have been given in the consolidated financial statements of the ultimate parent company, DXC Technology Company ("DXC") in relation to:

- the disclosure exemptions from IFRS 7 "Financial Instruments: Disclosures";
- the disclosure exemptions from IFRS 13 "Fair Value Measurement" to the extent that they apply to financial instruments;
- the disclosure exemptions from paragraph 110 and paragraphs 113(a), 114, 115, 118, 119(a) to (c), 120 to 127 and 129 of IFRS 15 Revenue from Contracts with Customers;
- the requirement in paragraph 38 of IAS 1 'Presentation of Financial Statements' to present comparative information in respect of:
 - (i) paragraph 79(a)(iv) of IAS 1;
 - (ii) paragraph 73(e) of IAS 16 Property, Plant and Equipment;
 - (iii) paragraph 118(e) of IAS 38 Intangible Assets;
- the requirements of the following paragraphs of IAS 1 Presentation of Financial Statements:
 - (i) 10(d) and 111 a statement of cash flows for the period;
 - (ii) 10(f) a Balance sheet as at the beginning of the preceding period when an entity applies an accounting policy retrospectively or makes a retrospective restatement of items in its financial statements;
 - (iii) 16 a statement of compliance with IFRS, which is not applicable since we are adopting FRS101 rather than following IFRS in full;
 - (iv) 38A-D and 40A-D a third Balance sheet, profit and loss and other comprehensive income, statement of changes in equity and other additional comparative information;
 - (v) 134 to 136 disclosure of management of capital;
- the disclosure exemptions from paragraph 45(b) and 46 to 52 of IFRS 2 "Share based payment";
- the disclosure exemptions of IFRS 3 "Business combinations";
- the requirements of IAS 7 "Statement of Cash Flows";
- the disclosure exemptions from paragraphs 30 and 31 of IAS 8 "Accounting policies, changes in accounting estimates and errors

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

2) Summary of significant accounting policies (continued)

Basis of preparation (continued)

- the requirements of paragraphs 17 and 18A of IAS 24 "Related Party Disclosures";
- the requirements of IAS 24 "Related Party Disclosures" to disclose related party transactions entered into between two or more
 members of a group, provided that any subsidiary which is party to the transactions is wholly owned by such a member; and
- the requirements of IAS 36 "Impairment of Assets".

Going concern

The Company's business activities, together with the factors likely to affect its future development, principal risks and uncertainties, performance and position are set out within the Strategic report and Directors report.

The Company is profit making and reports net assets. Confirmation has been provided by the parent company, which has provided a letter of support, that it will continue to support the operations going forward for a minimum of twelve months from the date of signing these financial statements.

In relation to COVID-19, management is continuously monitoring the position and taking all necessary steps to protect its employees, customers and stakeholders. A going concern impact assessment has been completed that analysed DXC's current and future cash resources, access to existing and new financing facilities, including revolving facilities, the government support measures that have been announced and the customer base of the Group. These are set out in detail within the Strategic Report.

The directors have a reasonable expectation that the Company, and DXC, have adequate resources to continue in operational existence for the foreseeable future. Accordingly the directors continue to adopt the going concern basis in preparing the financial statements.

New standards, amendments and IFRIC interpretations

The Company has adopted all of the new, revised or amending Accounting Standards and Interpretations issued by the Financial Reporting Council ('FRC') that are mandatory for the current reporting period. The adoption of these standards does not have any material impact on the financial statements of the Company which needs to be disclosed.

There are no other amendments to accounting standards, or IFRIC interpretation that are effective for the year ended 31 March 2020 have had a material impact on the Company. Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Consolidation

The Company has taken advantage of the exemption under s401 to the Companies Act 2006 from the requirement to produce consolidated financial statements since the Company itself is a wholly owned subsidiary undertaking of DXC Technology Company, a Company registered in the United States of America, which itself prepares consolidated financial statements. The financial statements therefore present information as an individual undertaking and not as a group. Copies of the group financial statements of DXC Technology Company are available from its registered address 1775 Tysons Blvd, Tysons, VA 22102, USA.

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

2) Summary of significant accounting policies (continued)

Foreign currency translation

Foreign currency transactions are translated into the functional currency of GBP using the exchange rates prevailing at the dates of the transactions or valuation where items are re-measured. These financial statements are presented in pounds sterling because that is the currency of the primary economic environment in which the Company operates. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the Statement of profit and loss, except when deferred in other comprehensive income as qualifying cash flow hedges. All other foreign exchange gains and losses are presented in the Statement of profit and loss within 'Other operating income'.

Interest income

Interest income is recognised in the Statement of profit and loss using the effective interest method.

Finance costs

Finance costs of debt, including interest, premiums payable on settlement and direct issue costs are charged to the Statement of profit and loss in the financial year in which they fall due.

Dividend income

Dividend income is recognised when the right to receive payment is established.

Current and deferred taxation

The tax expense for the financial year comprises current and deferred tax. Tax is recognised in the Statement of profit and loss, except to the extent that it relates to items recognised in other comprehensive income or directly in shareholder's funds. In this case, the tax is also recognised in other comprehensive income or directly in shareholders' funds, respectively.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the date of the Balance sheet in the countries where the Company operates and generates taxable income. Provisions are made where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred tax is the tax expected to be payable or recoverable on differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using the liability method. Deferred tax liabilities are generally recognised for all taxable temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which deductible temporary differences can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition (other than in a business combination) of other assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

Deferred income tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the date of the Balance sheet and are expected to apply when the related deferred income tax asset is realised of the deferred income tax liability is settled.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting year, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the Company intends to settle its current tax assets and liabilities on a net basis.

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

2) Summary of significant accounting policies (continued)

Investments in subsidiaries

Investments in subsidiaries are accounted for at cost, less, where appropriate, allowances for impairment.

Impairment of investments

At each reporting date, the Company reviews the carrying amounts of its investments to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated to determine the extent of the impairment loss (if any). Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in the Statement of profit and loss.

Financial instruments

Financial assets and financial liabilities are recognised in the Company's Balance sheet when the Company becomes a party to the contractual provisions of the instrument.

Financial assets

Trade and other receivables

Trade and other receivables are initially recognised at fair value and subsequently measured at amortised cost using effective interest method, less any appropriate provision for impairment. The Company applies the IFRS 9 simplified approach to measure the expected credit loss which uses a lifetime expected loss allowance for all trade receivables.

They are included in current assets, except for payment terms greater than twelve months after the end of the reporting period. These are classified as non-current assets.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and bank overdrafts. In the Balance sheet, bank overdrafts are shown within borrowings in current liabilities.

Financial liabilities and equity

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Trade and other payables

Trade and other payables represent amount of loan borrowed and their corresponding interest payables on such outstanding loan amount payable by the related parties as at the year end. They are included in current liabilities, except for payment terms greater than twelve months after the end of the reporting year. These are classified as non-current liabilities.

Finance costs and debt

Finance costs of debt are recognised in the Statement of profit and loss over the term of such investments at a constant rate on the carrying amount. Debt is initially stated at the amount of the net proceeds after the deduction of issue costs. The carrying amount is increased by the finance cost in respect of the accounting year and reduced by repayments made in the financial year.

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

3) Judgements and key sources of estimation uncertainty

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

Below is the summary of areas in which the estimation is applied primarily in the context of applying critical accounting policies and judgement.

Critical judgements in applying the Company's accounting policies

The following are the critical judgements, apart from those involving estimations (which are presented separately below), that the directors have made in the process of applying the Company's accounting policies and that have the most significant effect on the amounts recognised in financial statements.

Valuation of investments

The carrying value of investments is re-assessed annually for impairment to ensure investment values are substantiated by their net assets or value in use.

Key sources of estimation uncertainty

Areas for which there are major sources of estimation uncertainty at the reporting period end that have a significant risk of causing a material adjustment to be made to the carrying value amounts of assets and liabilities are discussed below:

Impairment of investments in subsidiaries

Determining whether company's investment in subsidiaries have been impaired requires estimation of investments value in use. The value in use calculations require entity to estimate future cash flows expected to arise from investments and suitable discount rates in order to calculate discount rates in order to calculate present values. The carrying amount of investment in subsidiaries at the balance sheet date was £2,942,238,000 (2019: £1,487,486,000) with a impairment loss in 2020 is £6,253,000 (2019: 508,539,000). It is reasonably possible, based on existing knowledge, that outcomes within the next financial year that are different from assumptions could require a material adjustment to the carrying amount of the affected asset or liability.

Directors considered and assessed the impact of COVID-19 and concluded that it is not expected to result in any material impairments.

4) Operating profit / (loss)

Financial year 1 April 2019 to 31 March 2020	Financial year 1 April 2018 to 31 March 2019
£'000	£'000
(6,253)	508,539
(42)	(15)
	1 April 2019 to 31 March 2020 £'000 (6,253)

Auditor's remuneration was borne by a fellow group undertaking within the DXC Technology Company group. The allocated fees payable to the company Auditor for the audit of company's annual financial statement is £10,000 (2019: £10,000).

5) Employees and directors

There were no employees of the Company during the current or previous financial year.

Directors

The total amounts paid to the directors amounts to £906,696 which is borne by DXC UK International Limited (formerly CSC Computer Sciences International Limited) and EntServ UK Limited.

Highest paid director

The highest paid director of the Company was paid through EntServ UK Limited.

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

6) Dividend income

Dividend income of £216,000,000 (2019: £Nil) is received from DXC UK International Services Limited and £8,480,000 (2019: £Nil) from DXC Technology Malaysia Sdn Bhd.

7) Finance Income & Expenses

Finance income	Financial year 1 April 2019 to 31 March 2020	Financial year 1 April 2018 to 31 March 2019
	£'000	£'000
Interest receivable on loans to fellow group companies	19	16
Bank interest income	614	137
	633	153

Finance income includes interest income at a floating rate within the range of 1.63% and 2.01% on a loan receivable from CSC Computer Sciences Ireland Limited.

Finance expense

	Financial year 1 April 2019 to 31 March 2020	Financial year 1 April 2018 to 31 March 2019
	£'000°£	£'000
Interest payable on loans from fellow group companies Interest payable on bank loans and overdrafts	19,683 3,478	15,734 3,393
	23,161	19,127

Interest payable on loans from fellow group undertakings includes interest at a floating rate of 1.5% above 12 month LIBOR on a loan of £500,000,000 taken from CSC Computer Sciences Finance Luxembourg SARL. The same balance also includes interest at a rate of five year swap rate of 1.322% plus 1.5% on the loan amounting to £287,333,615 taken from EntServ UK Limited.

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

8) Taxation

Current taxation	Financial year 1 April 2019 to 31 March 2020	Financial year 1 April 2018 to 31 March 2019
	£'000	£'000
Current tax		
UK corporation tax on profits for the year 19% (2019: 19%)	-	-
Adjustment in respect of prior years	-	-
Overseas tax	-	-
Research & development	-	-
•		
Total current tax charge	-	-
Deferred Tax		
Adjustment in respect of prior years	-	-
Origination and reversal of timing differences	•	-
Impact of change in tax rate	-	-
		
Total deferred tax benefit	-	-
Tax charge/(credit) on loss	-	-
	·	

The tax expense for the financial year is lower (2019: higher) than the standard rate of corporation tax in the United Kingdom for the financial year ended 31 March 2020 of 19% (2019: 19%). The differences are explained below:

	Financial year 1 April 2019 to 31 March 2020	Financial year 1 April 2018 to 31 March 2019
	£'000	£'000
Profit/ (loss) before taxation	195,737	(527,504)
Profit/(loss) multiplied by the standard rate of tax in the United Kingdom of 19% (2019: 19 %) Effects of:	37,190	(100,226)
-Income not taxable	(42,651)	
- Group relief surrendered	4,196	3,501
- Expenses not deductible for tax purposes	1,188	96,622
- Transfer Price Adjustment	77	103
Tax charge/(credit) for the period	-	-

Finance Bill 2016 had previously enacted provisions to reduce the main rate of UK corporation tax to 17% from 1 April 2020 and accordingly the deferred tax at 31March 2019 had been calculated at this rate.

However, in the March 2020 Budget it was announced that the reduction will not occur and the Corporation Tax Rate will be held at 19%.

The Provisional Collection of Taxes Act was used to substantively enact the revised 19% tax rate on 17 March 2020 and accordingly the deferred tax balances have been re-calculated to 19% at the year ended 31 March 2020.

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

9) Investments

) Investments	Investments in subsidiaries £'000
Cost	
At 1 April 2019	3,494,199
Increase in investment	1,461,005
At 31 March 2020	4,955,204
Provision for immainment	
Provision for impairment	. (2.006.712)
At 1 April 2019	(2,006,713)
Increase in provision	(6,253)
At 31 March 2020	(2,012,966)
THE ST INTERIOR BODO	(2,01 <u>2,</u> 500)
Net book value	
At 31 March 2020	2,942,238
At 31 March 2019	1,487,486

Investments in subsidiaries are all stated at cost less allowance for impairment.

During the year, an investment of £766,004,000 was made in Luxoft Holding Inc. and an investment of £695,000,000 in DXC UK International Services Limited (Formerly CSC Computer Sciences International Services Limited).

Further information on shares held by the Company as at 31 March 2020 are listed in Appendix to note 9 at the end of the financial statements.

10) Trade and other receivables: disclosed as non-current assets

To Trade and other receivables, disclosed as non-current assets	At 31 March 2020	At 31 March 2019
	£'000	£'000
Amounts owed by fellow group undertakings	956	932
	956	932
	=	

Amounts owned by fellow group undertakings comprise of a loan owed by CSC Computer Sciences Ireland Limited for £956,000 at a floating interest rate within the range of 1.63% and 2.01% and the balances are repayable on demand.

11) Trade and other receivables: disclosed as current assets

11) Trade and other receivables: disclosed as current assets	At 31 March 2020	At 31 March 2019
	£2000	£'000
Amounts owed by fellow group undertakings	35,220	36,437
	35,220	36,437
	=	

Amounts owed by fellow group undertakings are not interest bearing and are repayable on demand.

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

12) Trade and other payables: disclosed as current liabilities

12) Trade and other payables: disclosed as current habilities	At 31 March 2020	At 31 March 2019
	£'000	£'000
Bank loans and overdrafts	6,989	147,717
Amounts owed to fellow group undertakings	2,533	1,609
	9,522	149,326

Amounts owed to fellow group undertakings include interest payable on a loan amounting to £500,000,000 borrowed from CSC Computer Sciences Finance Luxembourg SARL at a rate of 1.5% above 12 month LIBOR with a maturity date of 31 March 2021.

13) Trade and other payables: disclosed as non-current liabilities

13) Trade and other payables: disclosed as non-current nationales	At 31 March 2020	At 31 March 2019
	£'000	£'000
Amounts owed to fellow group undertakings	352,108	787,333
	352,108	787,333

Amounts owed to fellow group undertakings include a £287,333,615 loan amount borrowed from EntServ UK Limited at an interest rate calculated as the sum of a 1.322% five-year swap rate plus 1.5%, with a maturity date of 31 October 2023. Amounts owed to fellow group undertakings also include £64,775,000 borrowed from Virtual Clarity Limited at an interest rate of 1.97% maturing on 31 March 2023.

Amounts owed to fellow group undertakings included a loan amount of £500,000,000 in prior year which was borrowed from CSC Computer Sciences Finance Luxembourg SARL at a rate of 1.5% above 12 month LIBOR with a maturity date of 31 March 2021. However the loan has been repaid on 31 March 2020.

14) Share capital

14) Share capital	At 31 March 2020	At 31 March 2019
	£'000	£'000
Authorised, allotted, issued and fully paid: 620,750,001 (2019:23,250,001) ordinary shares of £1 each	620,750	23,250
020,750,001 (2019.23,250,001) ordinary shares of £1 each	620,750	23,250

During the year, DXC Lux 6 SARL made an equity contribution of £1,896,230,000 in the Company, for which they are issued with 597,500,000 shares at par value of £1 per share and the premium of £1,298,730,000.

The Company has one class of ordinary shares which carries no right to fixed income.

No shares are reserved for issue as part of option contracts or other contracts relating to the sale of shares.

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

15) Controlling parties

The ultimate parent Company and controlling entity is DXC Technology Company, a Company incorporated in the United States of America. This is the parent undertaking of both the smallest and the largest group which includes the Company and for which group financial statements are prepared. Copies of the group financial statements of DXC Technology Company are available from its registered address 1775 Tysons Blvd, Tysons, VA 22102, USA.

The immediate parent Company of DXC UK International Holdings Limited (formerly CSC Computer Sciences International Holdings Limited) is CSC Computer Sciences Holdings S.a.r.l a Company which is incorporated in Luxembourg located at its registered address 7 Avenue, Gaston Diderich, Luxembourg.

16) Events after the end of the reporting year

Subsequent to the year ended 31 March 2020, the Company:

- a) On 30 April 2020, received an equity contribution of £303,870,556 from DXC Lux 6 SARL for which they issued 151,935,278 shares at the face value of £1 and share premium of £1 per share.
- b) On 30 April 2020, made an investment of £153,870,557 in DXC Australia Holdings Pty Limited and £150,000,000 in DXC UK International Services Limited.
- c) On 31 October 2020, received an equity contribution of £276,860,642 from DXC Lux 6 SARL for which they are issued with 138,430,321 shares at the face value of £1 and share premium of £1 per share.
- d) On 31 October 2020, made an investment of £276,860,642 in DXC Australia Holdings Pty Limited.
- e) On 6 August 2020, given a loan amount of £148,632,000 to DXC UK International Operations Limited at an interest rate of 1.59641% per annum with a maturity date of 31 March 2023.
- f) The Company's name has been changed from CSC Computer Sciences International Holdings Limited to DXC UK International Holdings Limited with effect from 1 April 2020.

As a result of the outbreak of COVID-19, the DXC group has introduced a number of resilience protocols and business continuity plans under the direction of the COVID-19 Response Team led by the most senior members of the UK management team. The plans in place are aimed at protecting both DXC's customers and employees.

There were no material or significant events other than mentioned above that occurred in the period from 31 March 2020 to the date of approval that would require adjustment to or disclosure in the financial statements.

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Appendix to Note 9

Further information on shares held by the company as at 31 March 2020 are listed in below:

Direct investments:

Name	Country of Incorporation/registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
DXC Technology Australia Holdings Pty Limited.	Australia 26-38, Talavera Road, Macquarie Park, New south Wales, 2113.	Holding company	100	100
Dxc Technology Malaysia Sdn. Bhd	Malaysia No 10 A Jalan Bersatu, 13/4, Section 13, Petaling Jaya, 46200	Computer services	100	100
Computer Sciences Corporation (NZ) Holdings Limite	New Zealand d Bell Gully, Level 21, 171 Featherston Street, Wellington Central, Wellington 6011.	Holding Company	100	100
DXC Technology New Asia Holdings Pte. Ltd.	Singapore 221 Henderson Road, Suite 08-01 Henderson Building, Singapore, 159557.	Holding Company	100	100
DXC UK International Services Limited (formerly CSC Computer Sciences International Services Limited)	United Kingdom Royal Pavilion Wellesley road, Aldershot, Hampshire GU11 1PZ	Computer services	100	100

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Appendix to note 9 (continued)

Indirect investments:

Name				
Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in(%)2019
iSOFT Group Pty Limited	Australia	Holding company	100	100
	26-38 Talavera Road, Macquarie Park, New South Wales, 2113			
Luxoft Holding Inc.	Switzerland	Computer services	100	-
	Bundensstrasse 5 Zug, 6300 Switzerland			
IDAPS Australia Finance N.V.	Kaya Richard J. Beaujon Z/N	Holding company	100	
	Curaçao			
Luxoft USA Inc.	United States 111, Broadway New York United States	Computer services	100	-
DXC Technology (NZ) Limited	New Zealand	Computer services	100	100
	Bell Gully, level 21 171 Featherston Street, Wellington Central Wellington 6011			
Luxoft Dubna LLC	Russia	Computer services	100	100
	Programmistov st. 4/3, office 206, Dubna, Moscow Oblast, Russia, 141980			
iSOFT(Primary Care) Pty Ltd.	Australia	Computer services	100	100
·	26-38 Talavera Road, Macquarie Park, New South Wales, 2113	·		
iSOFT eHealth ty Ltd	Australia	Computer services	100	100
.,	26-38 Talavera Road, Macquarie Park, New South Wales, 2113	*		

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
iSOFT Holdings Pty Limited	Australia 26-38 Talavera Road, Macquarie Park, New South Wales, 2113	Holding company	100	100
iSOFT Solutions Pty Ltd	Australia 26-38 Talavera Road, Macquarie Park, New South Wales, 2113	Computer services	100	100
iSOFT Systems Pty Ltd.	Australia 26-38 Talavera Road, Macquarie Park, New South Wales, 2113	Computer services	100	100
iSOFT Solutions (International) Pty Ltd.	Australia 26-38 Talavera Road, Macquarie Park, New South Wales, 2113	Computer services	100	100
IBA Health (Asia) Sdn. Bhd.	Malaysia Jalan Stesen Sentral 5, 50470 Kuala Lumpur West Malaysia	Computer services	100	100
CSC (New Zealand & Pacific Islands) Limited	New Zealand Bell Gully, Level 21, 171 Featherston Street, Wellington Central, Wellington 6011	Computer services	100	100
Luxoft Global Operations GmbH	Gubelstrasse 24 Zug, ZUG, 6300 Switzerland	Computer services	100	-
IBA Health (Asia) Holdings Pte Ltd.	Singapore 83 Science Park Dr, Singapore 118258	Holding company	100	100

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Appendix to 1 toto > (continued	•			
Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%)2019
iSOFT Australia Pty Limited	Australia 26-38 Talavera Road, Macquarie Park, New South Wales, 2113	Computer services	100	100
Luxoft Information Technology (Singapore) Pte. Ltd.	Singapore	Computer services	100	-
Liu.	160 Robinson Rd, #17-01 SBF Center, Singapore 068914			
CSCA Capital Finance Pty Limited	Australia	Computer services	100	100
	26-38 Talavera Road,			
	Macquarie Park, New South Wales, 2113			
	New South Wates, 2113			
Luxoft GmbH	Switzerland	Computer services	100	-
	Gubelstrasse 24			
	Zug, ZUG, 6300			
	Switzerland			
Luxoft Poland Sp.z.o.o.	Poland	Computer services	100	-
	siedzibą Zabierzowieul			
	Krakowska 280 32-080 Zabierzów			
			100	
Virtual Clarity B.V.	Netherlands Trasmolenlaan 5	Computer services	100	-
	3447 GZ Woerden			
	Netherlands			
Luxoft Professional Romania SRL.	Romania	Computer services	100	-
	5-7 Bd. Dimitrie Pompeiu Street,			
	Hermes Business Campus Building (HBC2), 5 Floor 2 District, Bucharest			

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
Luxoft Vietnam Company Limited	Anna Building, Quang Trung Software City Tan Chanh Hiep Ward, District 12 Ho Chi Minh City	Computer services	100	
IBA Health (Middle East) LLC	Oman P.O. Box 754, Way No 4509, Bldg No 929, Al Khuwair, Al Wadi Al Kabir	Computer services	100	100
UXC BSG Holdings Pty Ltd	Australia 26-38 Talavera Road, Macquarie Park, New South Wales, 2113	Holding company	100	100
UXC FSG Holdings Pty Ltd	United Kingdom Hill House 1, Little New Street London EC4A 3TR	Holding company	100	100
ACN 060 674 580 Pty Ltd	Australia 26-38 Talavera Road, Macquarie Park, New South Wales, 2113	Computer services	100	100
Oxygen Business Solutions Pty Ltd	Australia 26-38 Talavera Road, Macquarie Park, New South Wales, 2113	Computer services	100	100
Red Rock Consulting Pty Ltd	Australia 26-38 Talavera Road, Macquarie Park, New South Wales, 2113	Computer services	100	100
Virtual Clarity Singapore Pte. Ltd.	Singapore 302, Orchard road Tong building Singapore 238862	Computer services	100	-

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
UXC Solutions Pty Ltd	United Kingdom Hill House 1, Little New Street London EC4A 3TR	Computer services	100	100
Integ Group Pty Ltd	Australia 26-38 Talavera Road, Macquarie Park, New South Wales, 2113	Holding company	100	100
UXC Professional Solutions Holdings Pty Ltd	United Kingdom Hill House 1, Little New Street London EC4A 3TR	Holding company	100	100
Fruition Partners Australia Pty Limited	Australia 26-38 Talavera Road, Macquarie Park, New South Wales, 2113	Computer services	100	100
UXC Holdings Pty Ltd	Australia 26-38 Talavera Road, Macquarie Park, New South Wales, 2113	Holding company	100	100
ViCoS Limited	United Kingdom Royal pavilion, Wellesley road Aldershot, Hampshire United Kingdom,GU11 1PZ.	Computer services	100	-
Luxoft Bulgaria E.O.O.D.	Bulgaria bulevard T sarigradsko shose 115 1113 Sofia Sofia-grad,Yugozapaden	Holding company	100	-
White Labelled Pty Ltd	Australia 26-38 Talavera Road, Macquarie Park, New South Wales, 2113	Computer services	100	100

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
Luxoft Mexico S.A. de C.V.	Mexico	Computer services	100	-
	AV .Marino Otero 1105 Guadalajara Jalisco 44503			
Luxoft Luxembourg S.a.r.l.	Luxembourg	Computer services	100	-
	5 Heienhaff, 1736 Sennengerbierg, Luxembourg			
UXC India IT Services Private Ltd	India	Computer services	100	100
	3rd Floor, 'A Zone" Manay- TechPark, Hongasandra, Village Begur, Hobli, Hosur road, Bengaluru			
Rocksolid SQL Pty Ltd	United Kingdom Hill House 1, Little New Street London EC4A 3TR	Computer services	100	100
Excelian (Canada) Ltd.	Canada	Computer services	100	-
	100 King St Suite 5600 Toronto, ON, M9N 1L3 Canada			
Excelian (Singapore) Pte	Singapore	Computer services	100	-
Limited	160,Robinson road Singapore business federation centre, Singapore (068914)			
INSYS Group Inc.	United States	Computer services	100	-
	395 West Passaic Street Suite 400 Rochelle Park, NJ 07662 United States			
IntroPro US Inc.	United States	Computer services	100	-
	5230 Pacific Concourse Dr Ste 135 Los Angeles, CA, 90045-6257			

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
Plan power Pty Limited	Australia	Computer services	100	100
	26-38 Talavera Road, Macquarie Park, New South Wales, 2113			
Luxoft Professional LLC	Russia	Computer services	100	-
	1-I Volokolamskii Proezd d10 STR 3 Moscow Russian Federation 123060			
Lucid IT Pty Ltd	Australia 26-38 Talavera Road, Macquarie Park, New South Wales, 2113	Computer services	100	100
Australian College of Project	Australia	Computer services	100	100
Management Pty Ltd	26-38 Talavera Road, Macquarie Park, New South Wales, 2113			
Smashing Ideas LLC	United States 2211 Elliott Ave, Ste 110, Seattle, Washington, 98121, United States	Computer services	100	-
Saltbush Consulting Pty Ltd	Australia 26-38 Talavera Road, Macquarie Park, New South Wales, 2113	Computer services	100	100
Syscom AS	Denmark Sorkedalsveien 6, Oslo, Oslo 0330 NO	Computer services	100	<u>.</u> ;
BusinessNow International ApS	Denmark Vandtårnsvej 62 Soborg 2860	Holding company	100	-

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
Luxoft Ukraine LLC	Ukraine	Computer services	100	-
	10/14 Radishcheva Str 03680 Kyiv Ukraine			
Saltbush Training Pty Ltd	United Kingdom Hill House 1, Little New Street London	Computer services	100	100
	EC4A 3TR			
Computer Sciences Corporation Services (Proprietary) Limited	South Africa	Computer services	100	-
	Canal Walk, Century City 6th Floor, West Tower Cape Town, 7441 South Africa			
Lucid IT Unit Trust	Australia	Computer services	100	100
	26-38 Talavera Road, Macquarie Park, New South Wales, 2113			
UXC Consulting SDN BHD	Malaysia	Computer services	100	100
	16-a (1st Floor), Jalan Tun Sambanthan, 3, Brickfields,Kuala Lumpur;			
UXC Connect Integ Pty Ltd	United Kingdom Hill House 1, Little New Street London EC4A 3TR	Computer services	100	100
CSC New Zealand Limited	New Zealand	Computer services	100	100
·	Bell Gully, Level 21, 171 Featherston Street, Wellington.			

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
Integ Queensland Pty Ltd	Australia 26-38 Talavera Road, Macquarie Park, New South Wales, 2113	Computer services	100	100
Luxoft Malaysia Sdn Bhd	Malaysia 54, Jalan Sultan Ahmad Shah 10050 George Town, Pulau Pinang, Malaysia	Computer services	100	-
UXC Connect XSI Pty Ltd	United Kingdom Hill House 1, Little New Street London EC4A 3TR	Computer services	100	100
UXC Holdings (NZ) Ltd	New Zealand Bell Gully, Level 21, 171 Featherston Street, Wellington Central, Wellington 6011	Holding company	100	100
Oxygen Business Solutions Limited	New Zealand Bell Gully, Level 21, 171 Featherston Street, Wellington Central, Wellington 6011	Computer services	100	100
Red Rock Limited	New Zealand Bell Gully, Level 21, 171 Featherston Street, Wellington Central, Wellington 6011	Computer services	100	100
Jireh Consulting Services Limited	New Zealand Hill House Little New Street London EC4A 3TR	Computer services	-	100

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
Luxoft Singapore Pte Limited	Singapore	Computer services	100	- .
	160 Robinson Rd, #17-01 SBF Center, Singapore 068914			
UXC Engineering Solutions Pty Ltd	Australia	Computer services	100	100
	26-38 Talavera Road, Macquarie Park, New South Wales, 2113			
Luxoft India LLP	India	Computer services	100	-
	Ground Floor, Gardenia(2D) Building, Embassy Tech Village, Devarab isanahalli Bangalore KA 560103			
DerivIT Solutions Private Limited	India	Computer services	100	-
	Prestige Meridian, 703-704, 29-MG Road, Bangalore - 560001,			
DXC Malaysia Sdn. Bhd	Malaysia	Computer services	100	100
	No 10 A Jalan Bersatu,13/4, Section 13, Petaling Jaya, 46200			
Sable37 CRM Pty Ltd.	New Zealand	Computer services	100	100
	Bell Gully, 171 Featherston Street, Wellington 6011			
TESM Limited	United Kingdom	Computer services	100	100
	Chancery House 53-64 Chancery Lane London, WC2A 1QS			

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
CSC Technology (Beijing) Co., Ltd.	China 16/F, Suite B, Jindi Center,	Computer services	100	100
	No.91, Jianguo Road, Chaoyang Beijing- 100022		·	
CSC Information Technology (Tianjin) Co. Ltd.	China	Computer services	100	100
	3/F, Building Crown Square, No. 55 Central Aver Tianjin Airport, Industrial Park, Tianjin, P.R.	nue,		
CSA (PRC) Company Limited	Hong Kong 15/f Topsail Plz, 11 On Sum St,Sha Tin,	Computer services	100	100
DXC Technology Hong Kong Limited	Hong Kong Room 1601-07, 16/F,C ityplaza One,1111 King's Road, Taikoo,Shing, Quarry Bay,	Computer services	100	100
DXC Technology Singapore Pte. Ltd.	Singapore 6 Changi Business Park, Avenue 1 ,#09-21 UE Biz hub East, Singapore, 486017	Computer services	100	100
CSC Computer Sciences Romania SRL	Romania Strada Buzeşti 50 - 52 Bucureşti 011012	Computer services	98	98
Xchanging Limited	United Kingdom Hill House 1, Little New Street London EC4A 3TR	Holding company	100	100

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
Beijing CSA Computer Sciences Technology Company Limited	China 16/F, Suite B, Jindi Center, No.91, Jianguo Road, Chaoyang Beijing- 100022	Computer services	100	100
Tianjin CSA Computer Sciences Technology Company Limited		Computer services	100	100
CSC Software Technology (Shanghai) Company Ltd.	China 498 Guoshoujing Road, Building Number 19, Suite 19504-506, Pudong, 201203,	Computer services	100	100
Mynd International LLC	America 3170 Fairview Park Dr., Falls Church, Va, 22042,	Computer services	100	100
Computer Sciences Corporation India Private Limited	India Capital Towers No.180, Kodambakkam High Road Nungambakkam, Chennai Tamilnadu	Computer services	100	100
DXC Technologies India Private Limited	India Unit 13, Block 2, SDF Buildings, MEPZ SEZ Tambaram Chennai TamilNadu	Computer services	100	100
DXC Technology Japan LLC	Japan Sumitomo Fudosan, Iidabashi Building, 2-3-21, Koraku,Bunkyo-ku, Tokyo, 112-0004,	Computer services	100	100 `

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
DXC Technology (Philippines), Inc	Philippines 17th Floor, Ayala Life, FGU Center,6811 Ayala Avenue, Makati, 1226,	Computer services	99.9	99.9
CSC Infotech India LLP	India Tower-C, Plot Nos. A-44& A-45 Sector-62 Noida Gautam Buddha Nagar	Computer services	100	100
AppLabs Technologies (UK) PVT Ltd	United Kingdom Royal Pavilion, Wellesley Road, Aldershot, Hampshire, GU11 1PZ	Computer services	100	100
AppLabs Limited	United Kingdom Royal Pavilion, Wellesley Road, Aldershot, Hampshire, GU11 1PZ	Computer services	100	100
DXČ UK International Operations Limited	United Kingdom Royal Pavilion, Wellesley Road, Aldershot, Hampshire, GU11 1PZ	Holding company	100	100
iSOFT Inc.	United States 1775, Tyson Blvd, Tyson, VA 22102, USA.	Computer services	100	100

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
DXC Technology	Austria	Computer services	100	100
Austria GmbH	Dresdner Strase 47 Wien, 1200			
Dawriver Pty Limited	Australia	Computer services	100	100
	26-38 Talavera Road, Macquarie Park, New South Wales, 2113			
CSC Computer Sciences s.r.o.	Czech Republic	Computer services	98	98
	Radlická 751/113e Prague, 158 00			
DXC Technology Danmark A/S	Denmark	Computer services	92	86
	Retortvej 8 Valby København V. Copenhagen, 2500			
DXC Technology OY	Finland	Computer services	100	100
	Sinimäentie 8b Espoo, 02630			
CSC Computer Sciences Ireland Limited	Ireland	Computer services	100	100
ireland Ellined	Liffey Park Technology Campus Leixlip Co Kildare W23 Y972			
DXC Technology	New Zealand	Computer services	100	100
NZ Limited	Bell Gully, Level 21, 171 Featherston Street, Wellington Central, Wellington 6011			
Symtavision GmbH	Germany	Computer services	100	•
	Frankfurter Strasse 3 C Braunschweig, Germany 38122			

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
iSOFT Ireland Limited	Ireland Liffey Park Technology Campus Leixlip co. Kildare W23 Y972	Computer services	100	100
CSC Infotech India LLP	India Tower-C Plot Nos A-44& A-45 Noida, Uttar Pradesh 201301	Computer services	100	100
DXC Technology Baltic UAB	Lithuania Vito Gerulaicio G 1 Vilnius, 08200	Computer services	100	100
DXC Technology B.V.	Netherlands Orteliuslaan 1004 Utrecht, 3528 BD	Computer services	100	100
Covansys Netherlands B.V.	Netherlands Laan van Zuid Hoorn 70 Rijswijk Hoornwijck,2289 DE	Computer services	100	100
iSOFT Nederland B.V.	Netherlands Mendelweg 32 Leiden, 2333 CS	Computer services	100	100
DXC Technology NZ Limited	New Zealand Bell Gully, Level 21, 171 Featherston Street, Wellington Central, Wellington 6011	Computer services	100	100
BusinessNow Sweden AB	Sweden C/o Ohlen Miekus, 117 63 Stockholm.	Computer services	100	100
TESM Ireland Limited	Ireland Barry Chadwick, MD, TESM Ireland	Computer services	100	100

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
Luxoft UK Limited	United Kingdom	Computer services	100	-
	51 Eastcheap, Billingsgate, London EC3M 1JP.			
CSC Holdings (SA) (Pty) Limited	South Africa	Computer services	100	100
Limited	West Tower, Canal Walk Century city 7446			
DXC Technology Information Services Slovakia s.r.o	Slovakia	Computer services	100	100
Services Stovakia 3.1.0	Mostová 2 811 02 Bratislava			
iSOFT Iberia, S.L.	Spain	Computer services	100	100
	Calle Severo Ochoa, 16 29590 Málaga, Málaga, España			
DXC Technology Switzerland GmbH	Switzerland	Computer services	100	100
·	Grossmattstrasse 9 Urdorf, 8902			
DXC UK EMEA Finance Limited	United Kingdom	Computer services	100	100
	Royal Pavilion, Wellesley Road, Aldershot, Hampshire, GU11 1PZ			
DXC UK Holdings Limited	United Kingdom	Holding company	100	100
	Royal Pavilion Wellesley road, Aldershot, Hampshire GU11, 1PZ			
iSOFT Group (UK) Limited	United Kingdom	Computer services	100	100
	Royal Pavilion, Wellesley Road, Aldershot, Hampshire, GU11 1PZ	÷		

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
XS (Int) Limited	United Kingdom Royal Pavilion, Wellesley Road, Aldershot, Hampshire, GU11 1PZ	Computer services	100	100
eBECS Limited	United Kingdom Royal Pavilion Wellesley Road Aldershot Hampshire GU11 1PZ	Computer services	100	100
HAS Solutions Pty Ltd.	Australia 201 Sussex St Sydney New South Wales 2000	Computer services	62	62
DXC Technology Airline Solutions Denmark A/S	Denmark Engvej 165 Copenhagen, 2300	Computer services	100	100
DXC Technology Scandihealth A/S	Denmark P.O. Pedersens Vej 2 Aarhus N,8200	Computer services	100	100
DXC Technology Norge AS	Norway Folke Bernadottes vei 38 5147 Fyllingsdalen Frosundaviks alle 1 Box 3052, Solna 169 03	Computer services	100	100
M-Power Solutions Pty Ltd	Australia 26-38 Talavera Road, Macquarie Park, New South Wales, 2113	Computer services	100	100

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
CSC Services Management Ireland Limited	Ireland Liffey Park Technology Campus Leixlip co. Kildare W23 Y972 Ireland.	Computer services	100	100
Covansys S.L.	Spain Calle Pedro Teixeira Numero 8, Quinto (Madrid)	Computer services	100	100
DXC Technology (South Africa) (Pty) Limited	South Africa 6th Floor, West Tower Canal Walk Century City, Cape Town, 7441	Computer Services	70	70
Fruition Partners UK Holdco Ltd.	United Kingdom Royal Pavilion, Wellesley Road, Aldershot, Hampshire, GU11 1PZ	Holding company	100	100
DXC Technology NZ Limited	New Zealand Bell Gully, Level 21, 171 featherson street, Wellington Central Wellington 6011	Computer Services	100	100

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
UltraGenda N. V	Belgium	Computer services	100	100
e.	Meersstraat 174 Destelbergen, 9070	· And		
DXC Technology (South Africa) (pty) Limited	South Africa	Computer services	70	70
	6th Floor, West Tower Canal Walk Century City, Cape Town, 7441			
Implementaciones Soft Sanidad, S.A. de C.V.	Mexico	Computer services	100	100
	Avendia Paseo de laReforma, 222.Officina numero 1819 Colonio Juarez, Del Cuauthemoc		÷	
iSOFT Sanidad S.A.	Spain	Computer services	100	100
	Avenida Alberto Pastoriza esquina Maunel de Jesus Trocozo 463, Plaza Condomino Dorada-Loca 15B			
Implementaciones Soft Sanidad Peru, S.A.C.	Peru	Computer services	100	100
Soft Saintad Ferti, S.A.C.	Aveinda Victor Andres, Belaunde, 280DPTO 302 San Isidro Lima -Peru			
Aspediens Holding SA	Switzerland	Holding company	100	100
	Rte de Champ-Colin 2C Nyon, 1260			
BT Objects Limited	United Kingdom	Computer services	100	100
	The Walbrook Building, 25 Walbrook London EC4N 8AQ			

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
CSC Computer Sciences Limited	United Kingdom	Computer services	91	91
	Royal Pavilion, Wellesley Road, Aldershot, Hampshire, GU11 1PZ			·
DXC Technology Deutschland Consulting GmbH	Germany	Computer services	100	100
Deutschland Consulting Chiori	Abraham-Lincoln-Park 1 Wiesbaden, 65189			
iSOFT Health Verwaltungs-GmbH	Germany	Computer services	100	100
vormanango ciniott	Burgstr. 9, Bochum, 44867			
iSOFT Health (Ireland) Limited	Ireland	Computer services	100	100
	Liffey Park Technology campus Leixlip Co, Kildare W23,Y972,Ireland.			
Computer Sciences Corporation	South Africa	Computer services	100	100
Services (pty) Limited	6th Floor, West Tower Canal Walk Century City, Cape Town, 7441			
CSC Computer Sciences (Middle East) Limited	United Kingdom	Computer services	100	100
(Windie Last) Elimied	Royal Pavilion, Wellesley Road, Aldershot,			
CSC UKD 4 Limited	United Kingdom	Computer services	100	100
	Royal Pavilion, Wellesley Road, Aldershot, Hampshire, GU11 1PZ			
i SOFT Limited	United Kingdom	Computer services	100	100
	Royal Pavilion, Wellesley Road, Aldershot, Hampshire, GU11 1PZ			

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
Fixnetix Ltd.	United Kingdom Royal Pavilion, Wellesley Road, Aldershot, Hampshire, GU11 1PZ	Computer services	100	100
RPDP Limited	Jersey 22 Grenville Street, St Helier,JE4 8PX.	Computer services	100	100
Xchanging Integrated Services Victoria Pty Limited	Australia Level 10, 390 390, La Traobe Street Melbourne VIC 3000 Australia	Holding company	100	100
Agile Coworking LLC	03124, m.Kyyiv, Solomianskyy rayon, Bulvar Vatslava Havela Budynok 6Z	Holding company	100	- .
DXC Eclipse (New Zealand) Limited	New Zealand Bell Gully, Level 21 171 Featherston Street, Wellington Central Wellington 6011	Computer Services	100	100
Fruition Partners B.V.	Patrijsweg 90 2289, Ex Rijswijk 070 799 0030	Holding company	100	100
Fruition Partners Group B.V.	United Kingdom 110 Buckingham Avenue Slough, SL1 4PF	Holding company	100	100

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
Luxoft Netherlands B.V.	Netherlands	Computer services	100	-
	Flight Forum 840, 5657 DV Eindhoven, Netherlands			
DXC Technology Middle East FZ LLC	UAE	Computer services	100	100
	201, 2nd floor, Pfizer Building Dubai Media city Dubai PO Box 500020			
Xchanging Holdings Limited	United Kingdom	Holding company	100	100
	Royal Pavilion, Wellesley Road, Aldershot, Hampshire, GU11 1PZ			
Xchanging EMEA Limited	United Kingdom	Computer services	100	100
	Royal Pavilion, Wellesley Road, Aldershot, Hampshire, GU11 1PZ			
Total Objects Limited	United Kingdom	Computer services	100	100
	The Walbrook Building, 25 Walbrook London EC4N 8AQ			
Spikes Cavell Analytic	United Kingdom	Computer services	100	100
Limited	The Walbrook building 25 Walbrook, London, EC4N 8AQ			
Xchanging B.V.	United Kingdom	Computer services	100	100
	Royal Pavilion, Wellesley Road, Aldershot, Hampshire, GU11 1PZ			

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
Xchange Limited	United Kingdom	Computer services	100	100
	Royal Pavilion, Wellesley Road, Aldershot, Hampshire, GU11 1PZ			
Xchanging (SEA) Pte Limited	Singapore	Computer services	100	100
Silined .	13, International Business park #06-01, Singapore 609932			•
Xchanging Software Europe (Regional Hub) Limited	United Kingdom	Computer services	100	100
	Royal Pavilion, Wellesley Road, Aldershot, Hampshire, GU11 1PZ			
Xchanging Software Europe Limited	United Kingdom	Computer services	100	100
	Royal Pavilion, Wellesley Road, Aldershot, Hampshire, GU11 1PZ			
Xlpro Limited	United Kingdom	Computer services	100	100
	Hill House 1, Little new street London, EC4N 3TR.			
TESM Australia Pty Ltd	Australia	Computer services	100	100
	Chifley Tower, 2 Chifley square Sydney 2000			
TESM/NL B.V.	Netherlands	Computer services	100	100
	Adriaan Kelly, TESM/NL			

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

	•		*	
Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
BTO Group LLC	Russia	Computer services	100	100
	61 Vyborgskaya, St. Petersburg, Russia, 197342			•
Xpanse No 2 Limited	United Kingdom	Computer services	100	100
	Royal Pavilion, Wellesley Road, Aldershot, Hampshire, GU11 1PZ			
Xchanging	Mauritius	Computer services	100	100
(Mauritius) Limited	C/o Abax Corporate Services Ltd 6th Floor, Tower A1 Cyber city, Ebene			
Xpanse Limited	United Kingdom	Computer services	100	100
	Royal Pavilion, Wellesley Road, Aldershot, Hampshire, GU11 1PZ			
Excelian Limited	United Kingdom	Computer services	100	-
	71 Kingsway London, United Kingdom WC2B 6ST			
Xchanging UK Limited	United Kingdom	Computer services	100	100
	Royal Pavilion, Wellesley Road, Aldershot, Hampshire, GU11 1PZ			
Luxoft Sweden AB	Sweden	Computer services	100	-
	Ostra Hamngatan 16, 411 09 Göteborg, Sweden			
Xchanging Europe Holdco Limited	United Kingdom Hill House 1, Little New Street London EC4A 3TR	Computer services	100	100

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
Xchanging Italy Holding S.r.L.	Italy	Holding company	100	100
	Via Della chiusa 2 Milan -I-20213			
XUK Holdco (No. 2) Limited	United Kingdom	Computer services	100	100
	Royal Pavilion, Wellesley Road, Aldershot, Hampshire, GU11 1PZ			
HR Holdco Limited	United Kingdom Hill House 1, Little New Street London EC4A 3TR	Computer services	100	100
Xchanging Claims Services	United Kingdom	Computer services	50	50
Limited	Royal Pavilion, Wellesley Road, Aldershot, Hampshire, GU11 1PZ			
LCO Non-Marine and Aviation Limited	United Kingdom	Computer services	100	100
Limited	Royal Pavilion, Wellesley Road, Aldershot, Hampshire, GU11 1PZ			
LCO Marine Limited	United Kingdom	Computer services	100	100
	Royal Pavilion, Wellesley Road, Aldershot Hampshire, GU11 1PZ			
Xchanging Solutions Limited	India	Computer services	52	52
	SJR I Park Plot No. 13-15, EPIP Industrial area Whitefield, Bengaluru 66			
Xchanging Technology Services India Pvt Limited	India	Computer services	100	100
Solvices India I vi Dillined	33, Coconut grove 1A Cross,6th Block, 18th Main road, Bangalore.			

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
Xchanging Solutions (USA), Inc	. United States of America Corporation Trust Centre 1209, Orange street Wilmington DE 19801	Computer services	100	100
Xchanging Solutions (Europe) Limited	United Kingdom Royal Pavilion, Wellesley Road, Aldershot Hampshire, GU11 1PZ	Computer services	100	. 100
Xchanging Solutions (Singapore Pte Limited) Singapore 13 International Business park #06-01 Singapore-609932	Computer services	100	100
Nexplicit Infotech India Private Limited	India Auriga Block, The V Block Plot No 17,	Computer services	100	100
Xchanging builders (India) Private Ltd	Software units Layout, Hyderabad 81 India	Computer services	100	100
Xchanging Solutions (Malaysia) Sdn Bhd		Computer services	100	100
	Malaysia Level 9, Tower 3, Avenue 7 The Horizon Bangsar South City No 8, Jalan Kerinchi Kuala lumpur			
Ins-Sure Holdings Limited	United Kingdom Royal Pavilion, Wellesley Road, Aldershot Hampshire, GU11 1PZ	Holding company	50	50

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
Xchanging (Rebus) Pension Trustees Limited	United Kingdom	Computer services	100	100
	The Walbrook Building, 25 Walbrook, London, EC4N 8AQ			
Xchanging Resourcing Services Limited	United Kingdom	Computer services	100	100
2	Royal Pavilion, Wellesley Road, Aldershot Hampshire, GU11 1PZ	·		
Xchanging Global Insurance Systems Limited	United Kingdom	Computer services	100	100
·	Royal Pavilion, Wellesley Road, Aldershot Hampshire, GU11 1PZ			
Ins-Sure Services Limited	United Kingdom Royal Pavilion, Wellesley Road, Aldershot Hampshire, GU11 1PZ	Computer services	100	100
LPSO Limited	United Kingdom Royal Pavilion, Wellesley Road, Aldershot Hampshire, GU11 1PZ	Computer services	100	100
London Processing Centre Limited	United Kingdom	Computer services	100	100
	Royal Pavilion, Wellesley Road, Aldershot Hampshire, GU11 1PZ			
Xchanging Technology Services Limited	United Kingdom	Computer services	100	100
	Royal Pavilion, Wellesley Road, Aldershot Hampshire, GU11 1PZ			

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
Xchanging International Limited	United Kingdom Royal Pavilion, Wellesley Road, Aldershot Hampshire, GU11 1PZ	Computer services	100	100
Xchanging Global Insurance Solutions Limited	United Kingdom Royal Pavilion, Wellesley Road, Aldershot Hampshire, GU11 1PZ	Computer services	100	100
Data Integration Limited	United Kingdom Hill House 1, Little New Street London EC4A 3TR	Computer services	100	100
Xchanging Asia Pacific Sdn Bhd	Malaysia Wisma Goshen, 2nd Floor, 60,62 & 64 Jalan SS 22/21 Damansara Jaya Selangor Darul Ehsan	Computer services	100	100
Xchanging Broking Services Limited	United Kingdom Royal Pavilion, Wellesley Road, Aldershot Hampshire GU11 1PZ	Computer services	100	100
TESM Europe GmbH	Germany Hanauer Landstr. 291 D-60314 Frankfurt a. Main	Computer services	100	100
BusinessNow P/S	Denmark Vandtårnsvej 62 A, 2860 Søborg.	Computer services	. 96	96
BusinessNow Copenhagen ApS	Denmark Vandtårnsvej 62 A, 2860 Søborg.	Computer services	100	100

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
SME - Science Management and Engineering AG	Germany Parkring 11, 85748 Garching bei München, Germany	Computer services	100	-
Xchanging US Funding Limited	United Kingdom Royal Pavilion, Wellesley Road, Aldershot Hampshire, GU11 1PZ	Computer services	100	100
Excelian Luxoft Financial Services (Switzerland) AG	Switzerland Gubelstrasse 24 Zug, ZUG, 6300 Switzerland	Computer services	100	-
Datasure Holdings Limited	United Kingdom Hill House 1, Little new street, London EC4N 3TR	Holding company	100	100
Fruition Partners Holding B.V.	United Kingdom 110 Buckingham Avenue Slough, SL1 4PF	Holding company	100	100
Sable37 DMCC	UAE Tiffany Towers, Unit # 1905, Jumeirah Lakes Towers, P.O.Box: 410563, Dubai	Computer services	100	100
Payfields Pty Ltd.	Australia Kangaroo Point QLD 4169 East Brisbane	Computer services	100	100
Sable37 Systems India Private Limited.	India 505 B, Level 5 Tower B, Park Centra Building, Sector- 30 Gurgaon Gurgaon HR 122001	Computer services	100	100

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
Xchanging Procurement Services Pty Limited	Austraila	Computer services	100	100
	Level 2, 201 Elizabeth street, Sydney 2000			
Xchanging Procurement Services (Holdco) Limited	United Kingdom	Computer services	100	100
	Hill House 1, Little New Street London EC4A 3TR		·	
Xchanging Pty Limited	Australia	Computer services	100	100
	Level 2, 201 Elizabeth street Elizabeth street, Sydney 2000			
Xchanging Technology for Intermediaries Pty Limited	Australia	Computer services	90	90
·	Level 10 390, La trobe street Melbourne 3000			
Xchanging Integrated Services Australia Pty Limited	Australia	Computer services	100	100
·	Level 10, 390 390, La Traobe Street Melbourne VIC 3000 Australia			
Xchanging Procurement Services Limited	United Kingdom	Computer services	100	100
Services Emined	Hill House 1, Little New Street London EC4A 3TR			
Luxoft Korea LLC	South korea	Computer services	100	-
	517 Yeongdong-daero, 30 ASEM tower, Seoul.			

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in (%)2020	Proportion of ordinary shares held in (%) 2019
DXC Technology Australia Pty. Limited	Australia 26-38 Talavera Road, Macquarie Park, New South Wales, 2113	Holding company	100	100
DXC United Pty Limited	Australia 26-38 Talavera Road, Macquarie Park, New South Wales, 2113	Holding company	100	100
DXC Technology Hong Kong Limited	Hong Kong Room 1601-07, 16/F, Cityplaza One,1111 King's Road, Taikoo,Shing, Quarry Bay,	Computer Services	100	100
DXC Technology Korea YH	South Korea Suite 308, Korean Re Building, 80 Susong-dong, Jongno-gu, Seoul, 110-733,	Computer Services	100	100
DXC Technology Singapore Pte. Ltd.	Singapore 6 Changi Business Park, Avenue 1, #09-21 UE Biz hub East, Singapore, 486017	Holding company	100	100
CSCA Capital Finance Pty Limited	Australia 26-38 Talavera Road, Macquarie Park, New South Wales ,2113	Computer services	100	100

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/registration	Activity	Proportion of ordinary shares held in (%) 2020	Proportion of ordinary shares held in (%) 2019
DXC UK International Limited (Formerly CSC Computer Sciences International Limited)	United Kingdom Royal Pavilion, Wellesley Road, Aldershot, Hampshire, GU11 1PZ	Holding Company	100	100
DXC SAE Pty Limited	Australia 26-38 Talavera Road, MacQuarie Park, New South Wales, 2113	Computer Services	100	100
Xchanging Malaysia Sdn Bhd	Malaysia 11th Floor Yeoh Tiong Lay Plaza 55 Jalan Bukit Bintang	Computer services	50	50
Xchanging Italy S.p.A.	Italy Via dellaChiusa 2 Milan, I-20123	Computer services	100	100
PT DXC Technology Indonesia	Indonesia Wisma 46, 24th Fr,Suite 2405, Jl. Jend,Sudirman Kav. 1, Jakarta, 10220,	Computer Services	100	100
DXC Technology India Priviate Limited	India Block 2, Unit 13 SDF Building, MEPZ Tambaram, Chennai-600045.	Holding company	100	100
DXC Technology (Philippines), Inc.	Philippines 17th Floor, Ayala Life, FGU Center,6811 Ayala Avenue Makati, 1226,	Computer Services	100	100
DXC Technology Sdn. Bhd	Malaysia No 10 A Jalan Bersatu,13/4, Section 13, Petaling Jaya, 46200	Computer Services	100	100

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in(%) 2020	Proportion of ordinary Shares held in(%) 2019
DXC Eclipse Pty Ltd	Australia	Holding Company	100	100
	26-38 Talavera Road, Macquarie Park, New South Wales,2113			
DXC Consulting Pty Ltd	Singapore	Holding company	100	100
	8 Temasek Blvd Suntec, Tower Three Singapore 038988			
DXC Connect Pty Lt	d Australia	Computer Services	100	100
	26-38 Talavera Road, Macquarie Park, New South Wales, 2113			
DXC Professional Solutions Pty Ltd	Australia	Computer Services	100	100
	26-38 Talavera Road, Macquarie Park, New South Wales, 2113			
Fruition Partners Australia Pty Limited	Australia I	Computer Services	100	100
	26-38 Talavera Road, Macquarie Park, New South Wales,2113			
UTE (Multiple)	Ecuador	Computer Services	100	100
	Calle Salazar, E10-37, Atlantic Business Center 602, Quito			
UTE (Consorcio Siges Sistemas de	Ecuador	Computer Services	95	95
Gestion para la Salud Ecuatoriana)	Calle Salazar, E10-37, Atalantic Business Center 602 Quito			
Objective Software Italia S.r.l.	Italy	Computer services	100	-
mana O.I.I.	27 Corso Benedetto Croce, Turin, Piedmont, Italy, 10135			

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/registration	Activity	Proportion of ordinary shares held in 2020 (%)	Proportion of ordinary shares held in 2019 (%)
Ent. Services Australia Pty Ltd	Australia	Computer services	100	100
	410 Concord Road Rhodes NSW, 2138			
Enterprise Services New Zealand	Newzeland	Holding company	100	100
	Bell Gully, Level 21, Anz Centre, 171 Featherston Street, Wellington			
System Partners Pty Ltd	Australia	Computer services	100	100
	Level 14, 20 Martin Pl., Sydney, New South Wales,			
ACN 060 674 580 Pty Ltd.	Australia	Computer services	100	100
	Level 3 350 Collins Street Melbourne, VIC 3000			
Enterprise Services New Zealand Holdings Pty Ltd	Australia	Computer services	100	100
Tioldings 7 ty Std	410 Concord Road Rhodes NSW, 2138			
Luxoft Eastern Europe Limited	United Kingdom 33 Porter Road, P.O. Box 3169 PMB 103, Road Town, Tortola, British Virgin Islands	Computer services	100	
eBECS Business Solutions (Ireland)	Ireland	Computer services	100	100
	DXC Technology Liffey Technology Park Leixlip, Co. Kildare			

Notes to the financial statements (continued) For the financial year 1 April 2019 to 31 March 2020

Name	Country of incorporation/ registration	Activity	Proportion of ordinary shares held in 2020 (%)	Proportion of ordinary shares held in 2019 (%)
Paxus N.V.	Curacao	Computer services	100	100
	Kaya Richard J. Beaujon Z/N			
DXC Technology Information Services Slovakia s.r.o	Slovakia	Computer services	100	100
	Galvaniho 5890/7, 821 04 Bratislava			
eBECS North America Inc	Georgia	Computer services	100	100
	101, Marietta Street Suite 2460, Atlanta Georgia GA 30303			
EDS (New Zealand) Pensions Limited	New Zealand	Computer services	100	100
	PO Box 11330 Wellington			
Sable Systems Pty Ltd.	Australia	Computer services	100	100
	L 1 153-161 Park St South Melbourne, 3205			
Sable Systems Unit Trust	Australia	Computer services	100	100
	L 1 153-161 Park St South Melbourne, 3205			
eBECS Company Limited	Saudi Arabia	Computer services	100	100
	Safowah Complex Suite 1121 Sulaimania Riyadh, 11323 P.O.Box			
House Builder XL Ltd.	United Kingdom	Computer services	15	-
	Future Space - North Gate, Filton road,Bristol England BS34 8RB			