EXHIBIT 21

(Comparison of Deloitte LLP Memoranda to UK Complaint)

On or about October 3, 2011, Hewlett-Packard Company ("HP") acquired Autonomy Corporation PLC ("Autonomy" or "AU"). Prior to that time, Deloitte LLP ("Deloitte"), Autonomy's independent auditor, issued a number of reports to the Audit Committee of AU detailing audit risks and revenue recognition issues under the International Financial Reporting Standards ("IFRS") by which AU's financial reporting was governed.

On or about April 17, 2015, HP filed a Particulars of Claim (the "UK Complaint") against former AU executives Michael Lynch and Sushovan Hussain in the U.K. High Court of Justice, Chancery Division. This exhibit compares the issues raised in the UK Complaint with those raised in the Deloitte memos.

HP ALLEGATIONS OF WRONGDOING	**DELOITTE MEMORANDA TO AUTONOMY'S AUDIT COMMITTEE**
A. LOSS MAKING HARDWARE TRANSACTIONS	
HP alleges that Autonomy presented itself as a "pure software" company, when, in fact, Autonomy's hardware sales amounted to $200 million or approximately 11% of its revenues between the third quarter of 2009 and the second quarter of 2011 (the "Relevant Period"). *See*, *e.g.*, UK Complaint ¶¶53 and 55.	Deloitte specifically identified significant hardware sales as a key audit risk to AU's Audit Committee in reports dated April 20, 2010, January 26, 2011, April 18, 2011 and July 24, 2011. *See* HP_DER3_00007752 (Q1 2010 hardware sales amounted to $12 million); HP_DER3_00003197 (FY 2010 hardware sales amounted to $98 million or approximately 11% of revenues); HP_DER3_00003225 (Q1 2011 hardware sales of $20.4 million or approximately 9% of revenues); HP_DER3_00003268 (hardware sales for Q2 2011 were $20.9 million or approximately 8% of revenues and for H2 2011 were $41.0 million or approximately 9% of revenues).
HP alleges that hardware during the	Deloitte specifically identified this

Relevant Period produced losses of $32.4 million and that Autonomy improperly allocated a significant portion of those losses to sales and marketing expense as opposed to cost of sales, making gross margins appear larger than they were in reality. *See*, *e.g.*, UK Complaint ¶¶56-58, 68 and 70.	accounting treatment to Autonomy's Audit Committee and initially proposed reallocating the cost to costs of goods sold but ultimately accepted management's allocation of the losses to sales and marketing expense. *See* HP_DER3_00007755 ("[W]e conclude that it would be more appropriate to reflect all of the cost of hardware in cost of goods sold."); HP_DER3_00003198 ("[we] accept the decision taken by management to allocate the loss of $4.0 million to sales and marketing expense in Q4."); HP_DER3_00003235 ("[we] accept the decision taken by management to allocate the loss of $2.0 million to sales and marketing expense in Q1."); and HP_DER3_00003235 ("[we] accept the decision taken by management to allocate the loss to sales and marketing expense."). Deloitte's memos discussed management's justifications for allocating a portion of the hardware sale losses to sales and marketing expense and separately indicated whether Deloitte concurred with management's explanations. In previous quarters, Autonomy's management had allocated the cost associated with the strategic hardware sales (hardware sold to large customers in order to induce the purchase of software) to cost of sales with the exception of the losses which were allocated to sales and marketing expense on the basis that those sales were only made to induce future profitable software sales. *See* HP_DER3_00003197. Management justified the allocation to sales and marketing expense by showing that $146 million in strategic hardware sales over the course of 2009 and 2010 (incurring losses of $29 million) resulted in $87 million in software sales and $30 million in hosted revenues. *Id.* In light of the significantly increased hardware sales during 2010, management considered Autonomy's hardware sales as being comparable to a hardware resellers and, therefore, determined that an equivalent margin

	on those sales would be 5%. *See* HP_DER3_00003197. Accordingly, management concluded that this 5% margin would better reflect the cost of sales and marketing expenses incurred in connection with the strategic sales. Thus, in Q4 2010 management took an additional $4.4M in marketing expense to reflect a 5% margin on the loss making strategic sales (total amount expensed in 2010 was $16.4M). *Id.* Deloitte, however, disagreed stating that management's use of the 5% margin of comparable hardware resellers was "inconsistent with management's assessment that the group has just one Operating Segment, being sales of IDOL software" and recommended a reclassification of $4.4 million of sales and marketing expense into cost of goods sold. *See* HP_DER3_00003198. During the Audit Committee's end of year meeting, management's accounting treatment was rejected and it was determined that no adjustment would be made to reflect a normal level of profit (*i.e.*, the 5% margin) on the strategic sales. *See* HP_DER3_00003168.
HP alleges that Autonomy failed to disclose hardware sales as a segment of Autonomy's business. *See*, *e.g.*, UK Complaint ¶61.	Deloitte stated to the Audit Committee that because hardware sales were not separately reported to Autonomy's Chief Executive Officer Michael Lynch, it agreed with management that Autonomy had only one operating segment, which was the sale of software. *See* HP_DER3_00003207. Deloitte also noted to the Audit Committee that "[g]iven the increasing significance of hardware sales to [AU's] revenues, and the resultant impact on the gross and operating margin in the quarter and full year results, we expect appropriate explanation to be given in the 2010 Annual Report." *See* HP_DER3_00003198.
B. VALUE ADDED RESELLER	

("VAR") TRANSACTIONS	
HP alleges that upon failing to close a deal with end users prior to the close of the quarter, Autonomy made sales to VARs on the last day of the quarter. *See*, *e.g.*, UK Complaint ¶74. The sales to VARs were not at arms' length and it was understood between the parties that the VARs would bear no risk and would not be liable to repay AU. *See*, *e.g.*, UK Complaint ¶74.3. It is also alleged that "marketing assistance fees" and other similar fees were paid to VARs where they did not provide any genuine assistance to AU. *See*, *e.g.*, UK Complaint ¶75. The majority of those VAR transactions were entered into with Capax Discovery, DiscoverTech, FileTek, MicroTech and Microlink. UK Complaint ¶76. HP asserts that AU's financial statements were false and misleading because they should not have recognized revenues where the VARs were not at risk for collection. *See*, *e.g.*, UK Complaint ¶79.	Deloitte's reports to AU's Audit Committee discussed various different VAR transactions, which were identified as key audit risks including: (a) Sales to the three largest VARs added revenue of $23.5 million in Q1 2011: Capax ($13.0 million); MicroTech ($5.1 million); and DiscoverTech ($5.4 million). The total amount due from these VARs was $54.7 million ($13.5 million of which was overdue) accounting for 21% of AU's receivables. Since 2009 over $100 million in sales have been recognized to these VARs. Deloitte recommended that management continue to monitor that payments are made according to payment terms and to assess the appropriateness of recognizing revenue on sales made to MicroTech (whose outstanding balance stood at $20.5 million) on the grounds of collectability. *See* HP_DER3_00003231; (b) Sales to the three largest VARs added revenue of $28.6 million in Q2 2011: Capax ($7.7 million); MicroTech ($7 million); and DiscoverTech ($13.9 million). "Over the past several years Autonomy has built up key strategic relationships with each of these VARs and, since 2009, over $128 million of sales have been recognized to these three resellers. In addition, these VARs from time to time provide goods and services to Autonomy in areas such as marketing assistance, product support and OEM software" As of June 30, 2011, the total amounts due from the VARs was $73.5 million ($7.8 million of which was overdue)

	representing 24% of AU's receivables. *See* HP_DER3_00003163. Deloitte concluded that management should continue to monitor the amount due from the VARs to ensure that payments continue to be made in line with payment terms and that "upfront revenue recognition continues to be appropriate." HP_DER3_00003164; (c) In connection with collection issues with certain Italian and Latin American VARs, Deloitte stated that "management needs to remain vigilant . . . and apply a cautious approach to recognizing revenues" and recommended that a larger provision for doubtful accounts was appropriate. *See* HP_DER3_00003195. In a later report, Deloitte noted that if cash was not received from those VARs it would consider there to be a known misstatement based upon evidence of uncollectibility of those receivables. *See* HP_DER3_00003225; and (d) A $7 million license deal with VAR DiscoverTech (with Bank of America ("BofA") as the end user) for an increase in the number of users for a previous software sale to BofA. Some elements of the deal had been sold to Capax Discovery where one VAR "did not take on the full risk of the sale." MicroTech was the lead VAR for BofA, but no sale had been recognized in the quarter because no order had yet been received. *See* HP_DER3_00003192.
HP alleges that AU agreed to a contrivance to pay MicroTech $9.6M to use its facilities to help with sales to the U.S.	Deloitte noted that MicroTech transaction in an Audit Committee report, stating that management intended to use

government so that MicroTech could repay amounts due for a previous VAR transaction linked to the Vatican Library. *See* UK Complaint ¶78.7.	MicroTech's federally certified facilities to help sell to the U.S. government. Deloitte reviewed the transaction to ensure it made commercial sense and was not a barter transaction and concluded that its cost could be capitalized as an intangible asset. *See* HP_DER3_00003206. Deloitte also noted, as a key audit risk, in that same report that MicroTech was $11 million overdue on the Vatican license deal but that management was confident that a payment would be made by MicroTech. *See* HP_DER3_00003194.
C. RECIPROCAL TRANSACTIONS	
HP alleges that Autonomy agreed to pay for services which they did not need or use in excess of those services' fair market value in order to create the appearance of revenue through reciprocal software purchases. *See* UK Complaint ¶¶82-83. Examples of these reciprocal transactions include: (a) VMS: AU sold software and support licenses and purchased licenses to use and display VMS data. *See* UK Complaint ¶¶85-86; and (b) FileTek: AU sold software and support license and purchased FileTek's software. *See* UK Complaint ¶87-91. HP asserts that AU's financial statements were misleading because they immediately recognized revenue from the software sales, but otherwise capitalized and deferred the costs of AU's purchases over a number of years. *See* UK Complaint ¶94.	Deloitte's reports discussed various reciprocal transactions, which were identified as key audit risks, including: (a) The MicroTech transactions (discussed above) which Deloitte had examined and determined were not barter transactions. *See* HP_DER3_00003194; (b) AU purchased software from Discover Tech for $4.4M during Q2 2011 and Deloitte agreed with AU's accounting treatment. *See* HP_DER3_00003169; and (c) Deloitte specifically noted that AU had paid for services from certain VARs (*see* HP_DER3_00003163) and concluded that "[b]ased upon our discussion with management and our review of both the license deals and purchases made during the quarter, we concur with management's conclusion that these transactions are independent of one another." *See* HP_DER3_00003164.
HP also alleges that in June 2010, Lynch was specifically made aware of improper reciprocal transactions by Brett Hogenson, the Chief Financial Officer of the	• Deloitte informed the Audit Committee that management had received a letter from the U.K. Financial Reporting Review Panel ("FRRP") outlining the matters

Autonomy Group in the Americas, who sent an email stating that AU "may have materially misstated revenue and income within our reported financial statement" citing to certain "barter" transactions where the economic benefit on both sides was overstated. *See* UK Complaint ¶147.	raised by Hogenson and that Deloitte had reviewed management's responses and had provided comments for consideration. *See* HP_DER3_00003236. Deloitte also informed the Audit Committee that it had received two letters from fund managers concerned with certain accounting matters and that it had discussed those issues with management and was satisfied with its responses. *Id.*
D. OTHER TRANSACTIONS	
HP alleges that AU sold Iron Mountain $1.5 million worth of software, but recognized $7 million in revenue. *See* UK Complaint ¶115.1.	A Deloitte Audit Committee report discusses this transaction noting that AU acquired certain assets from Iron Mountain Digital which included an IDOL license ($1.5 million) sold by AU and which was given a fair market value upon transfer of the assets (*i.e.*, $7 million). Deloitte concurred with management's valuation. *See* HP_DER3_00003159.
E. IDOL OEM REVENUE	
HP alleges that AU improperly included revenue into IDOL OEM revenue (OEM sales include those to customers who integrate AU products into their own for resale) which did not belong in that category. *See* UK Complaint ¶¶116-122. For example, HP alleges that AU included in IDOL OEM revenue a sale of a license to the Tottenham Hotspur Football Club in connection with the development of its website. *Id.* at ¶122.4	Deloitte discusses the sale to Tottenham Hotspurs and mentions that there was an option to onsell to another user, but does not address whether this was an OEM situation. *See* HP_DER3_00003229.