



June 3, 2022

**BSE Limited** Department of Corporate Services Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai 400 001 National Stock Exchange of India Limited The Listing Department Exchange Plaza Bandra Kurla Complex, Mumbai 400 051

Scrip Code: <u>543396</u>

Symbol: PAYTM

## Subject: Disclosure of Related Party Transactions for the half year ended March 31, 2022

Dear Sir / Madam,

Pursuant to Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular no. SEBI/HO/CFD/CMD1/CIR/P/2021/662 dated November 22, 2021, please find enclosed disclosure of Related Party Transactions and balances for the half year ended March 31, 2022.

This disclosure will also be hosted on the Company's website viz. www.paytm.com.

Kindly take the same on records.

Thanking you

Yours Sincerely,



One 97 Communications LimitedCorporate Office - One Skymark, Tower-D, Plot No. H-10B, Sector-98, Noida-201304compliance.officer@paytm.comT: +91120 4770770 F: +91120 4770771 CIN: L72200DL2000PLC108985www.paytm.comRegistered Office - 136, First Floor, Devika Tower, Nehru Place, New Delhi-110019

	Details of the party (listed entity / subsi nto the transaction	idiary) entering	Details of the co	unterparty		Type of related party transaction	related party transaction as	Value of the transaction during the	In case monies are d party as a result of the		Additional disclosure o deposits, advances or i reporting period when	nvestment	made or give	ions - applicable only in case the ro ven by the listed entity/subsidiary undertaken.	elated party tra . These details i	nsaction re need to be	lates to loans disclosed only	inter-corporate once, during the
							approved by the audit committee	reporting period			In case of any financial incurred to make or giv	e loans, int	er-	Details of the loans, inter-corpor	ate deposits, a	dvances or	investments	
No. N	lame	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	-			Opening balance	Closing balance	corporate deposits, ad Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost		Nature (loan/ advance/ inter- corporate deposit/ investment)	Interest Rate	Tenure	Secured/ unsecured	Purpose for w funds will be u by the ultimat receipient of f
						Rendering of services to												
1 0	One 97 Communications Limited		One97 Communications FZ-LLC		Subsidiary	related parties	60.94	60.94	2.72	59.04								<b> </b>
2 0	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	Rendering of services to related parties	1.16	1.16	12.23	19.65								
3 0	One 97 Communications Limited		Paytm Payments Bank Limited		Entities over which company exercise significant influence	Rendering of services to related parties	3,381.07	3,381.07	3,802.56	2,577.95								
	One 97 Communications Limited		Paytm Payments Bank Limited		Entities over which company exercise significant influence	Amount receivable from			7,357,26	15,334.40								
						payment gateway Rendering of services to											-	-
5 C	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	related parties	1,715.70	1,715.70	2,719.69	934.46								
	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Amount receivable from			8,277.20	2.008.36								
						Payment gateway aggregator Rendering of services to							<u> </u>					
7 C	One 97 Communications Limited		Wasteland Entertainment Private Limited	-	Subsidiary	related parties Rendering of services to	2.35	2.35	114.65	81.77							-	
8 0	One 97 Communications Limited	_	Nearbuy India Private Limited		Step down Subsidiary	related parties Rendering of services to	15.10	15.10	10.05	6.14								
9 0	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	related parties	~		1.82	1.82								L
10 C	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Rendering of services to related parties	1.23	1.23	0.63	1.46								
	One 97 Communications Limited		Paytm Entertainment Limited		Subsidiary	Rendering of services to related parties	1.78	1.78		-0.00								
						Rendering of services to							1					
12 C	One 97 Communications Limited		Orbgen Technologies Private Limited		Subsidiary	related parties Rendering of services to	8.46	8.46	8.55	8.45								<u> </u>
13 C	One 97 Communications Limited		Paytm Services Private Limited	_	Subsidiary	related parties Rendering of services to	0.30	0.30	310.37	157.08								
14 C	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	related parties	1.47	1.47	6.61	3.78								
15 0	One 97 Communications Limited		One97 Communications Tanzania Private Limited		Step down Subsidiary	Rendering of services to related parties	15.34	15.34	21.33	32.33								
	One 97 Communications Limited				Subsidiary	Rendering of services to	56.04	56.04										
			Paytm Money Limited			related parties Rendering of services to			71.39	53.83								
17 C	One 97 Communications Limited		Paytm First Games Private Limited	-	Joint Venture of Subsidiary Entities over which company	related parties Rendering of services to	34.90	34.90	512.25	370.63								
18 C	One 97 Communications Limited		Infinity Transoft Solution Private Limited	_	exercise significant influence	related parties	1.11	1.11	0.00	0.00								
19 C	One 97 Communications Limited		Eatgood Technologies Private Limited		Entities over which company exercise significant influence	Rendering of services to related parties	~											
20 0	One 97 Communications Limited		One97 Communications Malaysia Sdn. Bdn		Step down Subsidiary	Rendering of services to related parties	11.15	11.15	156.57	112.29								
	One 97 Communications Limited				Subsidiary	Rendering of services to related parties	0.31	0.31										
			One97 Communications Singapore Private Limited			Rendering of services to	0.31	0.31		-			<u> </u>					
22 C	One 97 Communications Limited		One97 Communications Bangladesh Private Limited	-	Step down Subsidiary	related parties Rendering of services to	~		0.68	0.98			-					
23 0	One 97 Communications Limited		One Nine Seven Communication Nepal Private Limited		Step down Subsidiary	related parties Reimbursement of expenses	4.24	4.24	83.10	51.63			-					<u> </u>
24 0	One 97 Communications Limited		Paytm Payments Bank Limited		Entities over which company exercise significant influence	incurred on behalf of related parties	742.58	742.58						-				
						Reimbursement of expenses incurred on behalf of related	e E											
25 C	One 97 Communications Limited	+	Mobiquest Mobile Technologies Private Limited		Subsidiary	parties Reimbursement of expenses	0.49	0.49		2								<u> </u>
	07.0		Denter Manager Lincidend		Columbia	incurred on behalf of related	É .											1
26 C	One 97 Communications Limited	-	Paytm Money Limited		Subsidiary	parties Reimbursement of expenses	21.68	21.68					-					
27 6	One 97 Communications Limited		Wasteland Entertainment Private Limited		Subsidiary	incurred on behalf of related parties	5.61	5.61		-								
						Reimbursement of expenses		5.01										
28 C	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	incurred on behalf of related parties	0.17	0.17										
						Reimbursement of expenses incurred on behalf of related												
29 C	One 97 Communications Limited		Nearbuy India Private Limited		Step down Subsidiary	parties	2.39	2.39		-								<b> </b>
						Reimbursement of expenses incurred on behalf of related												
30 C	One 97 Communications Limited	-	Orbgen Technologies Private Limited	-	Subsidiary	parties Reimbursement of expenses	3.08	3.08	. v .				-			-	-	
	an 07 Communications Protect		Dautas Ententeinment Limiter		Culturations	incurred on behalf of related												
31 C	One 97 Communications Limited	-	Paytm Entertainment Limited		Subsidiary	parties Reimbursement of expenses	0.01	0.01		-							-	-
32 0	One 97 Communications Limited		Paytm First Games Private Limited		Joint Venture of Subsidiary	incurred on behalf of related	84.36	84.36		-								
		1	- system to a concerning confidence confidence			Reimbursement of expenses	04.30	.04.30					1		17			
33 C	One 97 Communications Limited		Paytm General Insurance Limited		Entities over which company exercise significant influence	incurred on behalf of related parties	0.00	0.00	30.80	42.70					(m)	inic	1,6	
						Reimbursement of expenses incurred on behalf of related									320	TI	10	
24	One 97 Communications Limited	1	Paytm Labs Inc.	1	Step down Subsidiary	parties	7.64	7.64		-				//	0/	11	121	Λ

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	Details of the party (listed entity / subs into the transaction	idiary) enterin	g Details of the co	ounterparty		Type of related party transaction	Value of the related party transaction as approved by the	Value of the transaction during the reporting	In case monies are party as a result of		deposits, advances or reporting period when	investments such a tran	made or giv saction was		These details nee	I to be disclosed	only once, during the
							audit committee	period			In case of any financia incurred to make or gir corporate deposits, ad	ve loans, int	er-	Details of the loans, inter-corpor-	ate deposits, adva	nces or investme	ints
5. No.	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	_			Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any	Cost		Nature (loan/ advance/ inter- corporate deposit/ investment)	Interest Rate Te	Secured	
				-		Reimbursement of expenses							-				
35	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	incurred on behalf of related parties	2.60	2.60									
						Reimbursement of expenses incurred on behalf of related											
36	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	parties	752.69	752.69									
						Reimbursement of expenses incurred on behalf of related											
37	One 97 Communications Limited		One97 Communications Singapore Private Limited	_	Subsidiary	parties	2.76	2.76	45.94	2.00							
						Reimbursement of expenses incurred on behalf of related											
38	One 97 Communications Limited		One97 Communications Tanzania Private Limited	-	Step down Subsidiary	parties Reimbursement of expenses		-	-	-							
					5 - 10 TANK	incurred on behalf of related											
39	One 97 Communications Limited	-	Paytm Insurance Broking Private Limited		Subsidiary	parties Expenses reimbursed from	4.80	4.80				-				-	
40	One 97 Communications Limited	_	Paytm First Games Private Limited		Joint Venture of Subsidiary	related party	0.57	0.57					-				
41	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Expenses reimbursed to related party	12										
42	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Expenses reimbursed from related party	0.15	0.15									
					Entities over which company	Expenses reimbursed from											
43	One 97 Communications Limited		Paytm Financial Services Limited		exercise significant influence	related party Expenses reimbursed from	0.20	0.20	0.97	0.74							
44	One 97 Communications Limited		Fincollect Services Private Limited		Step down Subsidiary	related party Expenses reimbursed from	0.31	0.31		-				-			
45	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	related party	0.70	0.70	3.40	0.72							
46	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Expenses reimbursed to related party	2.91	2.91									
					Entities over which company	Interest income earned from	2.91	2.91									
47	One 97 Communications Limited	-	Paytm Payments Bank Limited	-	exercise significant influence	related parties Interest income earned from	-		-						-		
48	One 97 Communications Limited	_	Urja Money Private Limited	_	Subsidiary	related parties	1.50	1.50	-	-							
49	One 97 Communications Limited		Paytm Financial Services Limited		Entities over which company exercise significant influence	Interest income earned from related parties	9.99	9.99									
50	One 97 Communications Limited		Paytm First Games Private Limited		Joint Venture of Subsidiary	Interest income earned from related parties	53.77	53.77									
						Interest income earned from											
51	One 97 Communications Limited	-	Nearbuy India Private Limited	-	Step down Subsidiary	related parties Interest income earned from	5.66	5.66									
52	One 97 Communications Limited	_	Wasteland Entertainment Private Limited		Subsidiary	related parties	8.37	8.37	-	-				-			
53	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Interest income earned from related parties	0.42	0.42									
						Interest income earned on Optionally Convertible											
						Debentures ("OCD") from											
54	One 97 Communications Limited	-	Urja Money Private Limited	-	Subsidiary	related parties Interest income earned on	1.50	1.50		×			-				
						Optionally Convertible											
55	One 97 Communications Limited		Admirable Software Limited		Entities over which company exercise significant influence	Debentures ("OCD") from related parties	9.46	9.46									
						Interest income earned on Optionally Convertible											
					Entities over which company	Debentures ("OCD") from											
	One 97 Communications Limited One 97 Communications Limited		Eatgood Technologies Private Limited Paytm Payments Services Limited		exercise significant influence Subsidiary	related parties Sale of Business	1.50	1.50	2,253.54	2,346.23					<u> </u>		
~						Purchase of property, plant &											
58	One 97 Communications Limited		Paytm Money Limited		Subsidiary	equipment from related parties	2.81	2.81	-	~							
					Entities having significant influence	Purchase of property, plant & equipment from related											
59	One 97 Communications Limited	_	Alibaba.com Singapore E-Commerce Private Limited	_	over the Company	parties	~			~							
						Purchase of property, plant & equipment from related											
60	One 97 Communications Limited	_	Nearbuy India Private Limited	-	Step down Subsidiary	parties Purchase of property, plant &	×										_
						equipment from related											
61	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	parties	2.62	2.62									
						Sale of property, plant &											
62	One 97 Communications Limited	-	Orbgen Technologies Private Limited	-	Subsidiary	equipment to related parties							-				
~	One 97 Communications Limited		Hein Manney Drivets Limited		Subsidiary	Sale of property, plant &	0.51										
03	one 97 communications Limited	-	Urja Money Private Limited	+	Subsidiary	equipment to related parties	0.51	0.51	-								-
64	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Sale of property, plant & equipment to related parties	0.30	0.30							1		
-1				1	Entities over which company		0.50	0.50	· ·						onmu	1102	
						Sale of property, plant &			1	1		1	1		10	111	11

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	Details of the party (listed entity / subs into the transaction	idiary) entering	Details of the cou	interparty		Type of related party transaction	Value of the related party transaction as approved by the	Value of the transaction during the reporting	In case monies are party as a result of		deposits, advances or reporting period when	investments such a tran	made or gi saction was		These details r	need to be	disclosed on	ly once, during t
							audit committee	period			In case of any financia incurred to make or gi corporate deposits, ac	ve loans, int	er-	Details of the loans, inter-corpor-	ate deposits, ac	dvances or	investments	
S. No. 1	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any	Cost		Nature (loan/ advance/ inter- corporate deposit/ investment)	Interest Rate	Tenure	Secured/ unsecured	Purpose for funds will be by the ultima receipient of
						Services received from relater	4						-					-
66	One 97 Communications Limited		Paytm Payments Bank Limited		Entities over which company exercise significant influence	parties -Payment processing charges	4,398.05	4,398.05	3,565.36	1,672.26								
00 1	one 57 communications climited		Tayun Tayinend Dank Emileu		exercise significant influence	Services received from relater		4,550.05	5,505.50	1,072.20								1
	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	parties -Payment processing charges	2,750.73	2,750.73										
67 0	one 97 communications Limited	+	Paytin Payments Services Limited	-	subsidiary	Services received from relater		2,750.73		-			-					+
	One 97 Communications Limited		Paytm Labs Inc.		Step down Subsidiary	parties -Legal and professiona	324.25	324.25	142.68	114.05								
68 (	One 97 Communications Limited	+	Paytm Labs Inc.	+	step down Subsidiary	rees	324.25	324.25	142.68	114.05			-					+
			and a second		Entities over which company	Services received from relater	1											
69 0	One 97 Communications Limited		Paytm Payments Bank Limited	-	exercise significant influence	parties -General expenses	85.97	85.97	-	-			-					-
					Entities having significant influence	Services received from related	я											
70 0	One 97 Communications Limited	-	Alipay Labs (Singapore) Pte Limited	-	over the Company	parties -General expenses	707.93	707.93	459.22	77.35	0	-	-	1		-	-	
						Services received from relater	н											
71 0	One 97 Communications Limited	-	One97 Communications Bangladesh Private Limited	-	Step down Subsidiary	parties -General expenses	-											
						Services received from relater	e e e e e e e e e e e e e e e e e e e											
72 0	One 97 Communications Limited		Orbgen Technologies Private Limited		Subsidiary	parties -General expenses	63.02	63.02	5.97	7.32								
						Services received from relater	4											
73 (	One 97 Communications Limited		Wasteland Entertainment Private Limited		Subsidiary	parties -General expenses	145.32	145.32	45.95	77.85	8							
						Services received from related	4											
74 0	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	parties -General expenses	13.25	13.25	12.93	4.28	ř.							
					_	Services received from related												
75 0	One 97 Communications Limited		Paytm Entertainment Limited		Subsidiary	parties -General expenses	1.35	1.35	0.48	1.22								
						Services received from related												
76 0	One 97 Communications Limited		Paytm First Games Private Limited		Joint Venture of Subsidiary	parties -General expenses	1.21	1.21	172.01	125.65	8							
77	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Services received from relater parties -General expenses	30.55	30.55	43.40	23.67								
	one sy communications crimed		rayer woney canced		Subsulary		50.55	50.55	43.40	25.07								-
70	One 97 Communications Limited		Fincollect Services Private Limited		Step down Subsidiary	Services received from relater parties -General expenses	11.63	11.63	14.06	4.67								
70 1	one sy communications timited	-	Theoree Services Private Enneed		Step down Subsidiary			11.05	14.00	4.07							-	+
70	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Services received from related parties -General expenses	1.940.87	1.940.87	335.39	26.73								
79 0	one 97 communications Limited	-	rayun services rivate Limited		Subsidiary	Services provided to related	1,940.87	1,940.87	335.39	20.73	e		-					+
80 0	One 97 Communications Limited	-	Little Internet Private Limited		Subsidiary	parties	0.03	0.03	3.54	2.33								
						Services received from relater	4											
81 0	One 97 Communications Limited	-	Nearbuy India Private Limited		Step down Subsidiary	parties -General expenses	0.32	0.32	4.44	0.82	0							
						Services received from related	4											
82 0	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	parties -General expenses	36.08	36.08	9.51	34.30	í.							
					Entities over which company	Services received from relater												
83 0	One 97 Communications Limited		Eatgood Technologies Private Limited		exercise significant influence	parties -General expenses	1.64	1.64	1.36	0.15	a da							
					Entities over which company	Services received from related												
84 0	One 97 Communications Limited		Paytm Insuretech Private Limited		exercise significant influence	parties -General expenses	12.39	12.39	2.41	3.09	í.							
					Partition and the second second	Constant and form whether												
85 0	One 97 Communications Limited		Paytm General Insurance Limited		Entities over which company exercise significant influence	Services received from relates parties -General expenses	21.34	21.34	0.22	21.56								
86 0	One 97 Communications Limited		One 97 Communications India Limited		Subsidiary	Services received from relater parties -General expenses	0.05	0.05	20	0.08								
87 0	One 97 Communications Limited		Paytm First Games Private Limited		Joint Venture of Subsidiary	Inter corporate loan given	408.10	408.10		1,679.45		1		Inter corporate loan given	8.00%	5 years	Unsecured	Business pur
88 0	One 97 Communications Limited One 97 Communications Limited	-	Wasteland Entertainment Private Limited Nearbuy India Private Limited	-	Subsidiary Step down Subsidiary	Inter corporate loan given Inter corporate loan given	190.00	190.00	95.06	292.59		-		Inter corporate loan given	12.00%	2 years	Unsecured	Business pur
		1		1	Entities over which company		<u> </u>					1	<u> </u>					1
	One 97 Communications Limited One 97 Communications Limited		Paytm Financial Services Limited		exercise significant influence Subsidiary	Inter corporate loan given			461.70 26.17									+
- 9T (	one 97 communications Limited		Urja Money Private Limited	+	subsidiary	Inter corporate loan given Repayment of Inter Corporate			26.1/	26.48		-	1					+
92 0	One 97 Communications Limited		Nearbuy India Private Limited	-	Step down Subsidiary	Loan		-					-			-	-	
93	One 97 Communications Limited		Eatgood Technologies Private Limited		Entities over which company exercise significant influence	Investment in Optionally Convertible Debentures			30.31	31.66								
						Investment in Optionally		-										1
94 0	One 97 Communications Limited		Urja Money Private Limited	-	Subsidiary Entities over which company	Convertible Debentures	-		30.02	31.51	-	-	-	Investment in Optionally		-	-	+
95 0	One 97 Communications Limited		Admirable Software Limited		Entities over which company exercise significant influence	Investment in Optionally Convertible Debentures	56.50	56.50	176.10	241.12				Convertible Debentures	10%	10 years	Unsecured	Business pu
						Investment in Optionally									101	anic	1	
96 (	One 97 Communications Limited	+ +	Nearbuy India Private Limited	+	Step down Subsidiary	Convertible Debentures	-		130.00	137.30		-	+	/			20	-
	One 97 Communications Limited	1	Paytm Entertainment Limited		Subsidiary	Investment in subsidiaries	85.10	85.10	1	1	1	1	1		10-		N 12 V	41

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	Details of the party (listed entity / sul into the transaction	bsidiary) enterin	g Details of the cou	interparty		Type of related party transaction	Value of the related party transaction as	Value of the transaction during the	In case monies ar party as a result o		deposits, advances or reporting period whe	r investment in such a trai	s made or g nsaction wa		. These details r	need to be	disclosed on	nly once, du
							approved by the audit committee	reporting period			In case of any financi incurred to make or g corporate deposits, a	give loans, in	ter-	Details of the loans, inter-corpo	rate deposits, ac	dvances or	investments	
S. No	D. Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / an		Tenure	Nature (loan/ advance/ inter- corporate deposit/ investment)	Interest Rate	Tenure	Secured/ unsecured	Purpose funds w by the u receipie
					a 1972													-
98	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Investment in subsidiaries Stock Options granted to	0.00	0.00				-						+
00	One 97 Communications Limited		Duriture Entertainment Linguiterd		Subsidiary	employees of Group	75.00	75.00										
99	One 97 communications cimited	-	Paytm Entertainment Limited		subsidiary	Companies Stock Options granted to	75.98	75.98				-				-		+
100	One 97 Communications Limited		One97 Communications Singapore Private Limited		Subsidiary	employees of Group Companies	242.42	242.42	120	222								
100	one sy communications climited		ones/ communications singapore rivate cimited	1	Subsidiary	Stock Options granted to	242.42	242.42				1	-					+
101	One 97 Communications Limited		Paytm Money Limited		Subsidiary	employees of Group Companies	37.38	37.38										
101	One 57 communications cimited		Payon Woney Limited		Subsidially	Stock Options granted to	57.56	57.50										+
102	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	employees of Group Companies	6.90	6.90										
102			mongaest mone realiting est mate similar		000501017	Stock Options granted to	0.50	0.50									-	1
103	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	employees of Group Companies	7.41	7.41										
						Stock Options granted to		,										-
104	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	employees of Group Companies	57.57	57.57										
204				1		Stock Options granted to	37.37	57.57		-							1	+
105	One 97 Communications Limited		Orbgen Technologies Private Limited		Subsidiary	employees of Group Companies	49.95	49.95		22								
105	one sy communications chines		orogen reentologies rivate entited		Substatuty	Stock Options granted to	45.55	45.55										-
106	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	employees of Group Companies	7.51	7.51										
100			rayen mananee proving, rivere envice		out suit i f	Stock Options granted to	7.51	7.51										
107	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	employees of Group Companies	0.82	0.82										
						Stock Options granted to												
108	One 97 Communications Limited		One 97 Communications India Limited		Subsidiary	employees of Group Companies	-0.15	-0.15										
						Stock Options granted to												
109	One 97 Communications Limited		Wasteland Entertainment Private Limited		Subsidiary	employees of Group Companies	71.60	71.60										
					Entities over which company													
110	One 97 Communications Limited		Paytm General Insurance Limited		exercise significant influence Entities over which company	Investment in associates	-	-		-	+	+						+
111	One 97 Communications Limited		Eatgood Technologies Private Limited		exercise significant influence	Investment in associates	~			×		_						
112	One 97 Communications Limited	-	Little Internet Private Limited	-	Subsidiary	Inter corporate loan given Payable on purchase of fixed			-			-	-					+
113	One 97 Communications Limited		Orbgen Technologies Private Limited		Subsidiary	assets			2.19	12.30	0	_	_					_
114	One 97 Communications Limited		Alibaba.com Singapore E-Commerce Private Limited		Entities having significant influence over the Company	Amount receivable			0.80									
115	One 97 Communications Limited		Fincollect Services Private Limited		Step down Subsidiary	Amount receivable			5.71	-0.02	2							
116	One 97 Communications Limited		Infinity Transoft Solution Private Limited		Entities over which company exercise significant influence	Amount Payable	~		0.25	0.51	ι.							
117	One 97 Communications Limited		One 97 Communications India Limited		Subsidiary	Amount receivable		-	0.03	0.03	3							
	One 97 Communications Limited		One97 Benin SA One97 Communications Nigeria Limited		Step down Subsidiary Subsidiary	Amount receivable Amount receivable			0.00			-	-				-	+
	One 97 Communications Limited		One97 Ivory Coast SA		Step down Subsidiary	Amount receivable		-	0.00									-
121	One 97 Communications Limited		Paytm Financial Services Limited		Entities over which company exercise significant influence	Amount receivable			0.08									
					Entities over which company													
122	One 97 Communications Limited		Paytm Insuretech Private Limited	1	exercise significant influence Entities over which company	Amount receivable	1		0.01	0.01	L/	-	-	+	1	-		+
123	One 97 Communications Limited		Socomo Technologies Private Limited		exercise significant influence	Amount receivable			. v	0.00	)					-	-	
124	One 97 Communications Limited		Socomo Technologies Private Limited		Entities over which company exercise significant influence	Amount Payable			0.20	0.20								
							Armerit											
							As per the provisions of the											
							Companies Act,											
							2013 and approval of											
125	One 97 Communications Limito-		Directors, Key Management Personnel (KMP) & Relatives of KMP	f	Directors KMD & Balativos of KMD	Salarias honus and insection	Shareholders as	59										
125	6 One 97 Communications Limited		NVF		Directors, KMP & Relatives of KMP	salaries, bonus and incentive		59		-	+	+	-					+
							As per the provisions of the											
							Companies Act,											
							2013 and approval of											
			Directors, Key Management Personnel (KMP) & Relatives of	f			Shareholders as											
126	One 97 Communications Limited		KMP		Directors, KMP & Relatives of KMP	ESOP Expenses	applicable	5,581		5.		-						+
					Related Party where holding	Rendering of Payment									1	mi		
127	Paytm Payments Services Limited		Paytm Payments Bank Limited	-	company has significant influence	Gateway services	1,842.08	1,842.08	38.95	5 101.58	3	-			m	inic		
					Related Party where holding	Amount recoverable from									65	AI	10	1
128	Paytm Payments Services Limited		Paytm Payments Bank Limited	1	company has significant influence	payment gateway	100	2	6,751.35	4,780.91	L:				5/	11	13	11

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	Details of the party (listed entity / subsid into the transaction	ils of the party (listed entity / subsidiary) entering Details of the counterparty the transaction				Type of related party transaction	Value of the related party transaction as	Value of the transaction during the	In case monies are party as a result of			nvestment	s made or gi	ven by the listed entity/subsidiary	/ inter- Secured/ by the ultim							
							approved by the audit committee	reporting period			In case of any financial incurred to make or giv corporate deposits, ad-	e loans, int	er-	Details of the loans, inter-corpor	ate deposits, adv	ances or	investments					
S. No.	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter- corporate deposit/ investment)	Interest Rate	Tenure		Purpose for which the funds will be utilised by the ultimate receipient of funds				
						Rendering of Payment	NA															
	Paytm Payments Services Limited		Wasteland Entertainment Private Limited	+	Fellow Subsidiary	Gateway services Rendering of Payment		3.35		-			-									
-	Paytm Payments Services Limited		Nearbuy India Private Limited	+	Fellow Subsidiary	Gateway services Rendering of Payment	NA	9.72	2.12		-							<u> </u>				
131	Paytm Payments Services Limited	-	Urja Money Private Limited		Fellow Subsidiary	Gateway services	NA	0.00	0.00	-								L				
132	Paytm Payments Services Limited		Socomo Technologies Private Limited		Related Party where holding company has significant influence	Rendering of Payment Gateway services	NA	0.04										ļ				
133	Paytm Payments Services Limited		Eatgood Technologies Private Limited		Related Party where holding company has significant influence	Rendering of Payment Gateway services	NA	0.35														
134	Paytm Payments Services Limited		Mobiquest Mobile Technologies Private Limited		Fellow Subsidiary	Rendering of Payment Gateway services	NA	0.00														
135	Paytm Payments Services Limited		Orbgen Technologies Private Limited		Fellow Subsidiary	Rendering of Payment Gateway services	NA	2.42														
	Paytm Payments Services Limited		Paytm Money Limited		Fellow Subsidiary	Rendering of Payment	NA	11.26	2.40	7.34												
		1		+		Gateway services Rendering of Payment			2.40	7.34	*											
	Paytm Payments Services Limited		Paytm First Games Private Limited		Joint Venture of fellow subsidiary	Gateway services Rendering of Payment	NA	27.28														
138	Paytm Payments Services Limited		Paytm Services Private Limited		Fellow Subsidiary	Gateway services Rendering of Payment	NA	0.03		0.00								<b></b>				
139	Paytm Payments Services Limited		Paytm Insurance Broking Private Limited		Fellow Subsidiary	Rendering of Payment Gateway services	NA	1.37														
140	Paytm Payments Services Limited		Infinity Transoft Solution Private Limited		Related Party where holding company has significant influence	Rendering of Payment Gateway services	NA	0.59														
					Related Party where holding	Services received from related parties -Payment Gateway																
	Paytm Payments Services Limited		Paytm Payments Bank Limited		company has significant influence	Expenses	1,750.91	1,750.91	494.27	695.68								L				
	Urja Money Private Limited Urja Money Private Limited		Fincollect Services Private Limited Fincollect Services Private Limited		Subsidiary Subsidiary	Revenue from operations Collection Charges Paid	NA	5.41	6.56				-									
144	Urja Money Private Limited		Fincollect Services Private Limited		Subsidiary	Interest on Loans Given	NA	0.81	0.86													
145	Urja Money Private Limited		Fincollect Services Private Limited		Subsidiary	Reimbursement of Expenses	NA	9.48														
	Urja Money Private Limited		Fincollect Services Private Limited		Subsidiary	Loan given during the period Loan received back during the	NA	19.66	8.09	13.63	ι											
147	Urja Money Private Limited		Fincollect Services Private Limited		Subsidiary	period Inter Company cross charge	NA	14.87			-		-									
148	Little Internet Private Limited		Nearbuy India Private Limited		Subsidiary Related Party where holding	income	NA	2.12	0.49													
149	Orbgen Technologies Private Limited		Paytm Financial Services Limited		Related Party where holding company has significant influence	Services received from related party	NA	0.77		0.82	2											
150	Orbgen Technologies Private Limited		Admirable Software Limited		Related Party where holding company has significant influence	Services received from related party	NA	0.42		0.42	2											
151	Orbgen Technologies Private Limited		Paytm Payments Bank Limited		Related Party where holding company has significant influence	Services rendered to related party	NA	0.18	0.92	-												
	Admirable Software Limited		Mobiquest Mobile Technologies Private Limited		Entity over which Ultimate Holding Company exercise control	Investment	NA	6.50		6.50	,											
	One 97 Communications India Limited		Paytm Payments Bank Limited		Related Party where holding company has significant influence	Revenue from Operations	NA	2.00	1.48	0.36												
154	Paytm Money Limited		Paytm E-Commerce Private Limited		Related Party where common Director	Services received from related party	NA	0.02	0.19	0.0	7											
	Paytm Money Limited Foster Payment Networks Private Limited		Paytm E-Commerce Private Limited Paytm Financial Services Limited			Reimbursement of expenditure incurred on behalf	NA		0.19	0.0												
				+	Holding Company		NA NA	1.67					-				-					
	Paytm Payments Services Limited Paytm Payments Services Limited		Nearbuy India Private Limited Orbgen Technologies Private Limited	+	Fellow Subsidiary Fellow Subsidiary	Amount Payable Amount Payable		-	8.16 1.04	3.41								<b> </b>				
159	Paytm Payments Services Limited Paytm Payments Services Limited		Paytm First Games Private Limited Paytm Services Private Limited		Joint Venture of fellow subsidiary Fellow Subsidiary	Amount Payable Amount Payable			58.25 0.25									<u> </u>				
160	Paytm Payments Services Limited Paytm Entertainment Limited		Wasteland Entertainment Private Limited Pavtm Services Private Limited	-	Fellow Subsidiary	Amount Payable Amount receivable			0.60	3.40												
					Fellow Subsidiary Related Party where common		~			0.10	,											
	Paytm Money Limited		Paytm E-Commerce Private Limited		Director Related Party where JV of holding	Amount receivable			0.73		+		-					<u> </u>				
163	Paytm Money Limited		Paytm First Games Private Limited	_	company	Amount Payable			0.02	0.02	2		-					<u> </u>				
164	Paytm Money Limited		Paytm Payments Bank Limited		Associates of the holding company	Amount Payable	~	-	0.03	0.03	3							L				
165	Foster Payment Networks Private Limited Mobiquest Mobile Technologies Private		Paytm Financial Services Limited		Holding Company	Amount Payable			7.18	8.8	5				mmu	nic	21					
166	Limited		Xceed IT Solutions Private Limited		Subsidiary	Amount receivable			9.92						0	T	di)					
167	One97 USA Inc.		Paytm Labs Inc.		Fellow Subsidiary	Sale of services	NA	179.47	21.25	20.25	9				0/	1	131	A				

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	Details of the party (listed entity / subsid into the transaction	liary) entering	Details of the cou	unterparty		Type of related party transaction	Value of the related party transaction as	Value of the transaction during the	In case monies are party as a result of			nvestments	made or giv	ions - applicable only in case the re ven by the listed entity/subsidiary undertaken.				
							approved by the audit committee	reporting period			In case of any financial incurred to make or giv corporate deposits, adv	e loans, int	er-	Details of the loans, inter-corpor	ate deposits, ad	lvances or	r investments	
S. No.	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter- corporate deposit/ investment)	Interest Rate	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate receipient of funds
	One97 Communications Singapore Private Limited				Subsidiary	Amount receivable				1.20								
	One97 Communications Singapore		One97 Communications Bangladesh Private Limited				× -		1.18				-					
	Private Limited One97 Communications Singapore	-	One97 Ivory Coast SA	-	Subsidiary	Amount Payable			0.77	0.79	1						-	
170	Private Limited		One97 Benin SA		Subsidiary	Amount receivable			10.32	10.48	6							
171	One97 Communications Singapore Private Limited		One97 Uganda Limited		Subsidiary	Amount receivable			3.17	3.23								
	One97 Communications Singapore Private Limited		One Nine Seven Communication Nepal Private Limited		Subsidiary	Amount receivable			1.49	1.66								
	One97 Communications Singapore																	
	Private Limited One97 Communications Singapore		One Nine Seven Digital Solutions Ltd One Nine Seven Communication Saudi Arabia for		Subsidiary	Amount receivable	-		0.06	0.06						-	-	
	Private Limited One97 Communications Singapore		Communication & Information Technology		Subsidiary	Amount receivable	~	-	3.88	4.33	1							
	Private Limited		One97 Communications Nigeria Limited		Fellow Subsidiary	Amount receivable			0.12	0.12								
176	One97 Communications Nigeria Limited		One97 Communications FZ-LLC		Fellow Subsidiary	Amount Payable			1.63	1.83								
			One97 Benin SA						10.49	10.68							1	
	One97 Communications Nigeria Limited One97 Communications FZ LLC	-	One97 Benin SA One97 Communications Bangladesh Private Limited		Fellow Subsidiary Fellow Subsidiary	Amount receivable Amount Payable			0.10	10.68				-				
179	One97 Communications FZ LLC		One97 Ivory Coast SA		Fellow Subsidiary	Amount receivable			0.44	0.45	i.							
	One97 Communications FZ LLC One97 Communications FZ LLC		One97 Benin SA One97 Uganda Limited		Fellow Subsidiary Fellow Subsidiary	Amount receivable Amount receivable			4.38	4.46								
			One Nine Seven Communication Saudi Arabia for															
182	One97 Communications FZ LLC One97 Communications Rwanda Private		Communication & Information Technology		Fellow Subsidiary	Amount receivable			1.69	1.26	5							
183	Limited One97 Communications Tanzania Private	-	One97 Benin SA		Fellow Subsidiary	Amount receivable	12		0.26	0.26	i					-	-	
184			One97 Uganda Limited		Fellow Subsidiary	Amount receivable	-		0.64	0.64	L.							
	One97 Communications Tanzania Private Limited		One97 Benin SA		Fellow Subsidiary	Amount receivable			0.19	0.19								
	One97 Communications Tanzania Private																	
186	Limited		One97 Ivory Coast SA	-	Fellow Subsidiary Common director having	Amount receivable Rendering of services to			1.69	1.71			-				-	
187	One 97 Communications Limited		Paytm E-Commerce Private Limited		shareholding (more than 2 %)	related parties Reimbursement of expenses	647.31	647.31	192.91	42.83						-	-	
188	One 97 Communications Limited		Paytm E-Commerce Private Limited		Common director having shareholding (more than 2 %)	incurred on behalf of related parties	50.73	50.73										
189	One 97 Communications Limited		Paytm E-Commerce Private Limited		Common director having shareholding (more than 2 %)	Services received from related parties	96.51	96.51	178.59	79.02								
					Common director having													
	One 97 Communications Limited Paytm Payments Services Limited	-	Paytm E-Commerce Private Limited Paytm E-Commerce Private Limited	-	shareholding (more than 2 %) Common director	Amount Payable Rendering of services	- NA	53.68	4,735.10	4,176.29			-			-	-	
	Paytm Payments Services Limited		Paytm E-Commerce Private Limited		Common director	Amount Payable			126.23	79.51								
193	One 97 Communications Limited		Tinysurprise Online Services Private Limited		One of the director is a Member	Amount Receivable		-	0.00									
194	One 97 Communications Limited		Phasorz Technologies Pvt Ltd		One of the director is a Member	Sale of services	2.80	2.80	0.39	1.19	1						-	
195	One 97 Communications Limited		Juggernaut Books Private Limited		One of the director is a Member	Amount Receivable			0.00	0.00	,							
196	One 97 Communications Limited		Yourstory Media Private Limited		One of the director is a Member	Sale of services	0.04	0.04		0.00	r							
			Yourstory Media Private Limited						0.04									
	One 97 Communications Limited One 97 Communications Limited		Yourstory Media Private Limited MOUNTAIN TRAIL FOODS PVT LTD		One of the director is a Member Common director	Amount Payable Sale of services	0.06	0.06	0.04							-		
199	One 97 Communications Limited		MOUNTAIN TRAIL FOODS PVT LTD		Common director	Amount Payable	~		0.01	0.00								
200	One 97 Communications Limited		Aye Finance Private Limited		Common director	Sale of services	0.59	0.59	- 0.29	1.20	)		-					
	One 97 Communications Limited One 97 Communications Limited		Aye Finance Private Limited Busybees Logistics Solutions Private Limited		Common director Common director	Amount Payable Sale of services			0.29	1.87	0							
203	One 97 Communications Limited		Busybees Logistics Solutions Private Limited		Common director	Amount Payable	~		0.00	-								
	One 97 Communications Limited		Veeba Food Services Private Limited		Common director	Sale of services			•									
	One 97 Communications Limited One 97 Communications Limited		Amishi Consumer Technologies Private Limited Rivigo Services Private Limited		Common director Common director	Amount Receivable Sale of services	- 1.30	- 1.30	0.06	0.15				-		-	-	
	One 97 Communications Limited		Rivigo Services Private Limited		Common director	Amount Payable	-	- 1.50	0.41	- 2.47								
208	One 97 Communications Limited		Urbanclap Technologies India Private Limited		Common director	Sale of services	2.30	2.30	0.00	-								
	One 97 Communications Limited One 97 Communications Limited		Urbanclap Technologies India Private Limited Capfloat Financial Services Private Limited	-	Common director	Amount Payable Amount Receivable			0.04	1.15			-			-	-	
211	One 97 Communications Limited	<u> </u>	Capfloat Financial Services Private Limited Mr. Mark Schwartz	1	Independent Director	Director Remuneration	9.25	9.25	78.72	1.35		-	1				1	
212	One 97 Communications Limited		Ms. Pallavi Shardul Shroff		Independent Director	Director Remuneration	9.25	9.25	9.25	18.50	)							
213	One 97 Communications Limited		Mr. Ashit Ranjit Lilani		Independent Director	Director Remuneration	7.40	7.40	3.54	10.94	1							
	One 97 Communications Limited One 97 Communications Limited		Mr. Neeraj Arora Applied Life Private Limited		Independent Director One of the director is a Member	Director Remuneration Receiving of services	7.40	7.40	3.30	3.18								
	One 97 Communications Limited		Immaculatebites Private Limited		One of the director is a Member	Receiving of services	1.22	1.22		1.17					-			
	One 97 Communications Limited		GoQii Inc.		One of the director is a Member	Receiving of services	0.02	0.02	1.58	1.59					m	inic	2	
	One 97 Communications Limited		Yourstory Media Private Limited		One of the director is a Member	Receiving of services	0.45	0.45		0.45					5	11	S	

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																		In INR (Millions)			
	Details of the party (listed entity / subsid	liary) entering	Details of the		Type of related party	Value of the	Value of the	In case monies are	due to either												
	into the transaction					transaction	related party	transaction	party as a result of	the transaction	on deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the										
							transaction as	during the			reporting period when	such a trans	action was	undertaken.							
							approved by the				In case of any financial	indebtedne	ss is	Details of the loans, inter-corpor	ate deposits, adv	vances or	investments				
						audit committee	period			incurred to make or giv	e loans, inte	er-									
											corporate deposits, adv	ances or in	vestments								
											Nature of							Purpose for which the			
					Relationship of the counterparty						indebtedness (loan /							funds will be utilised			
		_			with the listed entity or its						issuance of debt / any			Nature (loan/ advance/ inter-				by the ultimate			
S. No	o. Name	PAN	Name	PAN	subsidiary				Opening balance	Closing balance	other etc.)	Cost	Tenure	corporate deposit/ investment)	Interest Rate	Tenure	unsecured	receipient of funds			
-				-				-										<u> </u>			
					One of the director is Managing																
219	One 97 Communications Limited	1	Shardul Amarchand Mangaldas & Co.		Partner	Receiving of services	23.83	23.83	74.34	45.41											
220	One 97 Communications Limited		Busybees Logistics Solutions Private Limited		Common director	Receiving of services	1.32	1.32		1.32											

