



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: 543396

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

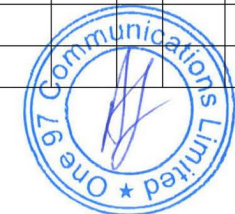
Yours Sincerely,

For **One 97 Communications Limited**

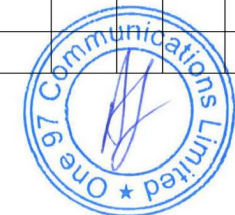

Amit Khara
Company Secretary & Compliance Officer



| | | | | | | | | | | | | | | In INR (Millions) | | | | |
|---|-------------------------------|-----|---|-----|--|---|-----------------------------------|---|--|---|---|--|--------|---|---------------|--------|--------------------|---|
| Details of the party (listed entity / subsidiary) entering into the transaction | | | Details of the counterparty | | | | Type of related party transaction | Value of the related party transaction as approved by the audit committee | Value of the transaction during the reporting period | In case monies are due to either party as a result of the transaction | | Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such a transaction was undertaken. | | | | | | |
| | | | Relationship of the counterparty with the listed entity or its subsidiary | | | | | | | | In case of any financial indebtedness incurred to make or give loans, inter-corporate deposits, advances or investments | | | | | | | |
| S. No. | Name | PAN | Name | PAN | | | | | 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 recipient of funds |
| 1 | One 97 Communications Limited | | One97 Communications FZ-LLC | | Subsidiary | Rendering of services to related parties | 60.94 | 60.94 | 2.72 | 59.04 | | | | | | | | |
| 2 | 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 | 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 | | | | | | | | |
| 4 | One 97 Communications Limited | | Paytm Payments Bank Limited | | Entities over which company exercise significant influence | Amount receivable from payment gateway | - | - | 7,357.26 | 15,334.40 | | | | | | | | |
| 5 | One 97 Communications Limited | | Paytm Payments Services Limited | | Subsidiary | Rendering of services to related parties | 1,715.70 | 1,715.70 | 2,719.69 | 934.46 | | | | | | | | |
| 6 | One 97 Communications Limited | | Paytm Payments Services Limited | | Subsidiary | Amount receivable from payment gateway aggregators | - | - | 8,277.20 | 2,008.36 | | | | | | | | |
| 7 | One 97 Communications Limited | | Wasteland Entertainment Private Limited | | Subsidiary | Rendering of services to related parties | 2.35 | 2.35 | 114.65 | 81.77 | | | | | | | | |
| 8 | One 97 Communications Limited | | Nearbuy India Private Limited | | Step down Subsidiary | Rendering of services to related parties | 15.10 | 15.10 | 10.05 | 6.14 | | | | | | | | |
| 9 | One 97 Communications Limited | | Little Internet Private Limited | | Subsidiary | Rendering of services to related parties | - | - | 1.82 | 1.82 | | | | | | | | |
| 10 | One 97 Communications Limited | | Urja Money Private Limited | | Subsidiary | Rendering of services to related parties | 1.23 | 1.23 | 0.63 | 1.46 | | | | | | | | |
| 11 | One 97 Communications Limited | | Paytm Entertainment Limited | | Subsidiary | Rendering of services to related parties | 1.78 | 1.78 | 22.71 | -0.00 | | | | | | | | |
| 12 | One 97 Communications Limited | | Orbgen Technologies Private Limited | | Subsidiary | Rendering of services to related parties | 8.46 | 8.46 | 8.55 | 8.45 | | | | | | | | |
| 13 | One 97 Communications Limited | | Paytm Services Private Limited | | Subsidiary | Rendering of services to related parties | 0.30 | 0.30 | 310.37 | 157.08 | | | | | | | | |
| 14 | One 97 Communications Limited | | Paytm Insurance Broking Private Limited | | Subsidiary | Rendering of services to related parties | 1.47 | 1.47 | 6.61 | 3.78 | | | | | | | | |
| 15 | 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 | | | | | | | | |
| 16 | One 97 Communications Limited | | Paytm Money Limited | | Subsidiary | Rendering of services to related parties | 56.04 | 56.04 | 71.39 | 53.83 | | | | | | | | |
| 17 | One 97 Communications Limited | | Paytm First Games Private Limited | | Joint Venture of Subsidiary | Rendering of services to related parties | 34.90 | 34.90 | 512.25 | 370.63 | | | | | | | | |
| 18 | One 97 Communications Limited | | Infinity Transoft Solution Private Limited | | Entities over which company exercise significant influence | Rendering of services to related parties | 1.11 | 1.11 | 0.00 | 0.00 | | | | | | | | |
| 19 | One 97 Communications Limited | | Eatgood Technologies Private Limited | | Entities over which company exercise significant influence | Rendering of services to related parties | - | - | - | - | | | | | | | | |
| 20 | 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 | | | | | | | | |
| 21 | One 97 Communications Limited | | One97 Communications Singapore Private Limited | | Subsidiary | Rendering of services to related parties | 0.31 | 0.31 | - | - | | | | | | | | |
| 22 | One 97 Communications Limited | | One97 Communications Bangladesh Private Limited | | Step down Subsidiary | Rendering of services to related parties | - | - | 0.68 | 0.98 | | | | | | | | |
| 23 | One 97 Communications Limited | | One Nine Seven Communication Nepal Private Limited | | Step down Subsidiary | Rendering of services to related parties | 4.24 | 4.24 | 83.10 | 51.63 | | | | | | | | |
| 24 | One 97 Communications Limited | | Paytm Payments Bank Limited | | Entities over which company exercise significant influence | Reimbursement of expenses incurred on behalf of related parties | 742.58 | 742.58 | - | - | | | | | | | | |
| 25 | One 97 Communications Limited | | Mobiquest Mobile Technologies Private Limited | | Subsidiary | Reimbursement of expenses incurred on behalf of related parties | 0.49 | 0.49 | - | - | | | | | | | | |
| 26 | One 97 Communications Limited | | Paytm Money Limited | | Subsidiary | Reimbursement of expenses incurred on behalf of related parties | 21.68 | 21.68 | - | - | | | | | | | | |
| 27 | One 97 Communications Limited | | Wasteland Entertainment Private Limited | | Subsidiary | Reimbursement of expenses incurred on behalf of related parties | 5.61 | 5.61 | - | - | | | | | | | | |
| 28 | One 97 Communications Limited | | Urja Money Private Limited | | Subsidiary | Reimbursement of expenses incurred on behalf of related parties | 0.17 | 0.17 | - | - | | | | | | | | |
| 29 | One 97 Communications Limited | | Nearbuy India Private Limited | | Step down Subsidiary | Reimbursement of expenses incurred on behalf of related parties | 2.39 | 2.39 | - | - | | | | | | | | |
| 30 | One 97 Communications Limited | | Orbgen Technologies Private Limited | | Subsidiary | Reimbursement of expenses incurred on behalf of related parties | 3.08 | 3.08 | - | - | | | | | | | | |
| 31 | One 97 Communications Limited | | Paytm Entertainment Limited | | Subsidiary | Reimbursement of expenses incurred on behalf of related parties | 0.01 | 0.01 | - | - | | | | | | | | |
| 32 | One 97 Communications Limited | | Paytm First Games Private Limited | | Joint Venture of Subsidiary | Reimbursement of expenses incurred on behalf of related parties | 84.36 | 84.36 | - | - | | | | | | | | |
| 33 | One 97 Communications Limited | | Paytm General Insurance Limited | | Entities over which company exercise significant influence | Reimbursement of expenses incurred on behalf of related parties | 0.00 | 0.00 | 30.80 | 42.70 | | | | | | | | |
| 34 | One 97 Communications Limited | | Paytm Labs Inc. | | Step down Subsidiary | Reimbursement of expenses incurred on behalf of related parties | 7.64 | 7.64 | - | - | | | | | | | | |



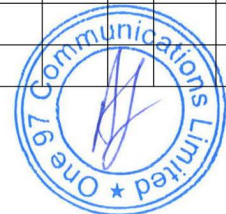
| Details of the party (listed entity / subsidiary) entering into the transaction | | Details of the counterparty | | | Type of related party transaction | Value of the related party transaction as approved by the audit committee | Value of the transaction during the reporting period | In case monies are due to either party as a result of the transaction | | Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such a transaction was undertaken. | | | | | | | | |
|---|-------------------------------|-----------------------------|--|-----|---|--|--|---|-----------------|--|------|---|---|---------------|--------|--------------------|---|--|
| S. No. | Name | PAN | Name | PAN | Relationship of the counterparty with the listed entity or its subsidiary | | | Opening balance | Closing balance | In case of any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments | | Details of the loans, inter-corporate deposits, advances or investments | | | | | Purpose for which the funds will be utilised by the ultimate recipient of funds | |
| | | | | | | | | | | Nature of indebtedness (loan / issuance of debt / any other etc.) | Cost | Tenure | Nature (loan/ advance/ inter-corporate deposit/ investment) | Interest Rate | Tenure | Secured/ unsecured | | |
| 35 | One 97 Communications Limited | | Paytm Services Private Limited | | Subsidiary | Reimbursement of expenses incurred on behalf of related parties | 2.60 | 2.60 | - | - | | | | | | | | |
| 36 | One 97 Communications Limited | | Paytm Payments Services Limited | | Subsidiary | Reimbursement of expenses incurred on behalf of related parties | 752.69 | 752.69 | - | - | | | | | | | | |
| 37 | One 97 Communications Limited | | One97 Communications Singapore Private Limited | | Subsidiary | Reimbursement of expenses incurred on behalf of related parties | 2.76 | 2.76 | 45.94 | 2.00 | | | | | | | | |
| 38 | One 97 Communications Limited | | One97 Communications Tanzania Private Limited | | Step down Subsidiary | Reimbursement of expenses incurred on behalf of related parties | - | - | - | - | | | | | | | | |
| 39 | One 97 Communications Limited | | Paytm Insurance Broking Private Limited | | Subsidiary | Reimbursement of expenses incurred on behalf of related parties | 4.80 | 4.80 | - | - | | | | | | | | |
| 40 | One 97 Communications Limited | | Paytm First Games Private Limited | | Joint Venture of Subsidiary | Expenses reimbursed from related party | 0.57 | 0.57 | - | - | | | | | | | | |
| 41 | One 97 Communications Limited | | Paytm Services Private Limited | | Subsidiary | Expenses reimbursed to related party | - | - | - | - | | | | | | | | |
| 42 | One 97 Communications Limited | | Urja Money Private Limited | | Subsidiary | Expenses reimbursed from related party | 0.15 | 0.15 | - | - | | | | | | | | |
| 43 | One 97 Communications Limited | | Paytm Financial Services Limited | | Entities over which company exercise significant influence | Expenses reimbursed from related party | 0.20 | 0.20 | 0.97 | 0.74 | | | | | | | | |
| 44 | One 97 Communications Limited | | Fincollect Services Private Limited | | Step down Subsidiary | Expenses reimbursed from related party | 0.31 | 0.31 | - | - | | | | | | | | |
| 45 | One 97 Communications Limited | | Paytm Insurance Broking Private Limited | | Subsidiary | Expenses reimbursed from 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 | - | - | | | | | | | | |
| 47 | One 97 Communications Limited | | Paytm Payments Bank Limited | | Entities over which company exercise significant influence | Interest income earned from related parties | - | - | - | - | | | | | | | | |
| 48 | One 97 Communications Limited | | Urja Money Private Limited | | Subsidiary | Interest income earned from 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 | - | - | | | | | | | | |
| 51 | One 97 Communications Limited | | Nearbuy India Private Limited | | Step down Subsidiary | Interest income earned from related parties | 5.66 | 5.66 | - | - | | | | | | | | |
| 52 | One 97 Communications Limited | | Wasteland Entertainment Private Limited | | Subsidiary | Interest income earned from 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 | - | - | | | | | | | | |
| 54 | One 97 Communications Limited | | Urja Money Private Limited | | Subsidiary | Interest income earned on Optionally Convertible Debentures ("OCD") from related parties | 1.50 | 1.50 | - | - | | | | | | | | |
| 55 | One 97 Communications Limited | | Admirable Software Limited | | Entities over which company exercise significant influence | Interest income earned on Optionally Convertible Debentures ("OCD") from related parties | 9.46 | 9.46 | - | - | | | | | | | | |
| 56 | One 97 Communications Limited | | Eatgood Technologies Private Limited | | Entities over which company exercise significant influence | Interest income earned on Optionally Convertible Debentures ("OCD") from related parties | 1.50 | 1.50 | - | - | | | | | | | | |
| 57 | One 97 Communications Limited | | Paytm Payments Services Limited | | Subsidiary | Sale of Business | - | - | 2,253.54 | 2,346.23 | | | | | | | | |
| 58 | One 97 Communications Limited | | Paytm Money Limited | | Subsidiary | Purchase of property, plant & equipment from related parties | 2.81 | 2.81 | - | - | | | | | | | | |
| 59 | One 97 Communications Limited | | Alibaba.com Singapore E-Commerce Private Limited | | Entities having significant influence over the Company | Purchase of property, plant & equipment from related parties | - | - | - | - | | | | | | | | |
| 60 | One 97 Communications Limited | | Nearbuy India Private Limited | | Step down Subsidiary | Purchase of property, plant & equipment from related parties | - | - | - | - | | | | | | | | |
| 61 | One 97 Communications Limited | | Paytm Insurance Broking Private Limited | | Subsidiary | Purchase of property, plant & equipment from related parties | 2.62 | 2.62 | - | - | | | | | | | | |
| 62 | One 97 Communications Limited | | Orbgen Technologies Private Limited | | Subsidiary | Sale of property, plant & equipment to related parties | - | - | - | - | | | | | | | | |
| 63 | One 97 Communications Limited | | Urja Money Private Limited | | Subsidiary | Sale of property, plant & 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 | - | - | | | | | | | | |
| 65 | One 97 Communications Limited | | Paytm Payments Bank Limited | | Entities over which company exercise significant influence | Sale of property, plant & equipment to related parties | 0.33 | 0.33 | - | - | | | | | | | | |



| S. No. | Details of the party (listed entity / subsidiary) entering into the transaction | | Details of the counterparty | | | Type of related party transaction | Value of the related party transaction as approved by the audit committee | Value of the transaction during the reporting period | In case monies are due to either party as a result of the transaction | | Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such a transaction was undertaken. | | | | | | | |
|--------|---|-----|---|-----|---|---|---|--|---|-----------------|--|------|---|---|---------------|-----------|--------------------|---|
| | Name | PAN | Name | PAN | Relationship of the counterparty with the listed entity or its subsidiary | | | | Opening balance | Closing balance | In case of any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments | | | Details of the loans, inter-corporate deposits, advances or investments | | | | Purpose for which the funds will be utilised by the ultimate recipient of funds |
| | | | | | | | | | | | Nature of indebtedness (loan / issuance of debt / any other etc.) | Cost | Tenure | Nature (loan/ advance/ inter-corporate deposit/ investment) | Interest Rate | Tenure | Secured/ unsecured | |
| 66 | One 97 Communications Limited | | Paytm Payments Bank Limited | | Entities over which company exercise significant influence | Services received from related parties -Payment processing charges | 4,398.05 | 4,398.05 | 3,565.36 | 1,672.26 | | | | | | | | |
| 67 | One 97 Communications Limited | | Paytm Payments Services Limited | | Subsidiary | Services received from related parties -Payment processing charges | 2,750.73 | 2,750.73 | - | - | | | | | | | | |
| 68 | One 97 Communications Limited | | Paytm Labs Inc. | | Step down Subsidiary | Services received from related parties -Legal and professional fees | 324.25 | 324.25 | 142.68 | 114.05 | | | | | | | | |
| 69 | One 97 Communications Limited | | Paytm Payments Bank Limited | | Entities over which company exercise significant influence | Services received from related parties -General expenses | 85.97 | 85.97 | - | - | | | | | | | | |
| 70 | One 97 Communications Limited | | Allipay Labs (Singapore) Pte Limited | | Entities having significant influence over the Company | Services received from related parties -General expenses | 707.93 | 707.93 | 459.22 | 77.35 | | | | | | | | |
| 71 | One 97 Communications Limited | | One97 Communications Bangladesh Private Limited | | Step down Subsidiary | Services received from related parties -General expenses | - | - | - | - | | | | | | | | |
| 72 | One 97 Communications Limited | | Orbgen Technologies Private Limited | | Subsidiary | Services received from related parties -General expenses | 63.02 | 63.02 | 5.97 | 7.32 | | | | | | | | |
| 73 | One 97 Communications Limited | | Wasteland Entertainment Private Limited | | Subsidiary | Services received from related parties -General expenses | 145.32 | 145.32 | 45.95 | 77.85 | | | | | | | | |
| 74 | One 97 Communications Limited | | Urja Money Private Limited | | Subsidiary | Services received from related parties -General expenses | 13.25 | 13.25 | 12.93 | 4.28 | | | | | | | | |
| 75 | One 97 Communications Limited | | Paytm Entertainment Limited | | Subsidiary | Services received from related parties -General expenses | 1.35 | 1.35 | 0.48 | 1.22 | | | | | | | | |
| 76 | One 97 Communications Limited | | Paytm First Games Private Limited | | Joint Venture of Subsidiary | Services received from related parties -General expenses | 1.21 | 1.21 | 172.01 | 125.65 | | | | | | | | |
| 77 | One 97 Communications Limited | | Paytm Money Limited | | Subsidiary | Services received from related parties -General expenses | 30.55 | 30.55 | 43.40 | 23.67 | | | | | | | | |
| 78 | One 97 Communications Limited | | Fincollect Services Private Limited | | Step down Subsidiary | Services received from related parties -General expenses | 11.63 | 11.63 | 14.06 | 4.67 | | | | | | | | |
| 79 | 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 | | | | | | | | |
| 80 | One 97 Communications Limited | | Little Internet Private Limited | | Subsidiary | Services provided to related parties | 0.03 | 0.03 | 3.54 | 2.33 | | | | | | | | |
| 81 | One 97 Communications Limited | | Nearbuy India Private Limited | | Step down Subsidiary | Services received from related parties -General expenses | 0.32 | 0.32 | 4.44 | 0.82 | | | | | | | | |
| 82 | One 97 Communications Limited | | Mobiquest Mobile Technologies Private Limited | | Subsidiary | Services received from related parties -General expenses | 36.08 | 36.08 | 9.51 | 34.30 | | | | | | | | |
| 83 | One 97 Communications Limited | | Eatgood Technologies Private Limited | | Entities over which company exercise significant influence | Services received from related parties -General expenses | 1.64 | 1.64 | 1.36 | 0.15 | | | | | | | | |
| 84 | One 97 Communications Limited | | Paytm Insuretech Private Limited | | Entities over which company exercise significant influence | Services received from related parties -General expenses | 12.39 | 12.39 | 2.41 | 3.09 | | | | | | | | |
| 85 | One 97 Communications Limited | | Paytm General Insurance Limited | | Entities over which company exercise significant influence | Services received from related parties -General expenses | 21.34 | 21.34 | 0.22 | 21.56 | | | | | | | | |
| 86 | One 97 Communications Limited | | One 97 Communications India Limited | | Subsidiary | Services received from related parties -General expenses | 0.05 | 0.05 | - | 0.08 | | | | | | | | |
| 87 | One 97 Communications Limited | | Paytm First Games Private Limited | | Joint Venture of Subsidiary | Inter corporate loan given | 408.10 | 408.10 | 1,222.95 | 1,679.45 | | | Inter corporate loan given | 8.00% | 5 years | Unsecured | Business purpose | |
| 88 | One 97 Communications Limited | | Wasteland Entertainment Private Limited | | Subsidiary | Inter corporate loan given | 190.00 | 190.00 | 95.06 | 292.59 | | | Inter corporate loan given | 12.00% | 2 years | Unsecured | Business purpose | |
| 89 | One 97 Communications Limited | | Nearbuy India Private Limited | | Step down Subsidiary | Inter corporate loan given | - | - | - | - | | | | | | | | |
| 90 | One 97 Communications Limited | | Paytm Financial Services Limited | | Entities over which company exercise significant influence | Inter corporate loan given | - | - | 461.70 | 470.69 | | | | | | | | |
| 91 | One 97 Communications Limited | | Urja Money Private Limited | | Subsidiary | Inter corporate loan given | - | - | 26.17 | 26.48 | | | | | | | | |
| 92 | One 97 Communications Limited | | Nearbuy India Private Limited | | Step down Subsidiary | Repayment of Inter Corporate 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 | | | | | | | | |
| 94 | One 97 Communications Limited | | Urja Money Private Limited | | Subsidiary | Investment in Optionally Convertible Debentures | - | - | 30.02 | 31.51 | | | | | | | | |
| 95 | 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 | | | Investment in Optionally Convertible Debentures | 10% | 10 years | Unsecured | Business purpose | |
| 96 | One 97 Communications Limited | | Nearbuy India Private Limited | | Step down Subsidiary | Investment in Optionally Convertible Debentures | - | - | 130.00 | 137.30 | | | | | | | | |
| 97 | One 97 Communications Limited | | Paytm Entertainment Limited | | Subsidiary | Investment in subsidiaries | 85.10 | 85.10 | - | - | | | | | | | | |



| S. No. | Details of the party (listed entity / subsidiary) entering into the transaction | | Details of the counterparty | | | Type of related party transaction | Value of the related party transaction as approved by the audit committee | Value of the transaction during the reporting period | In case monies are due to either party as a result of the transaction | | Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such a transaction was undertaken. | | | | | | | |
|--------|---|-----|--|-----|---|---|---|--|---|-----------------|--|------|--------|---|---------------|--------|--------------------|---|
| | Name | PAN | Name | PAN | Relationship of the counterparty with the listed entity or its subsidiary | | | | Opening balance | Closing balance | In case of any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments | | | Details of the loans, inter-corporate deposits, advances or investments | | | | |
| | | | | | | | | | | | 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 recipient of funds |
| 98 | One 97 Communications Limited | | Paytm Payments Services Limited | | Subsidiary | Investment in subsidiaries | 0.00 | 0.00 | - | - | | | | | | | | |
| 99 | One 97 Communications Limited | | Paytm Entertainment Limited | | Subsidiary | Stock Options granted to employees of Group Companies | 75.98 | 75.98 | - | - | | | | | | | | |
| 100 | One 97 Communications Limited | | One97 Communications Singapore Private Limited | | Subsidiary | Stock Options granted to employees of Group Companies | 242.42 | 242.42 | - | - | | | | | | | | |
| 101 | One 97 Communications Limited | | Paytm Money Limited | | Subsidiary | Stock Options granted to employees of Group Companies | 37.38 | 37.38 | - | - | | | | | | | | |
| 102 | One 97 Communications Limited | | Mobiquest Mobile Technologies Private Limited | | Subsidiary | Stock Options granted to employees of Group Companies | 6.90 | 6.90 | - | - | | | | | | | | |
| 103 | One 97 Communications Limited | | Urja Money Private Limited | | Subsidiary | Stock Options granted to employees of Group Companies | 7.41 | 7.41 | - | - | | | | | | | | |
| 104 | One 97 Communications Limited | | Paytm Payments Services Limited | | Subsidiary | Stock Options granted to employees of Group Companies | 57.57 | 57.57 | - | - | | | | | | | | |
| 105 | One 97 Communications Limited | | Orbgen Technologies Private Limited | | Subsidiary | Stock Options granted to employees of Group Companies | 49.95 | 49.95 | - | - | | | | | | | | |
| 106 | One 97 Communications Limited | | Paytm Insurance Broking Private Limited | | Subsidiary | Stock Options granted to employees of Group Companies | 7.51 | 7.51 | - | - | | | | | | | | |
| 107 | One 97 Communications Limited | | Paytm Services Private Limited | | Subsidiary | Stock Options granted to employees of Group Companies | 0.82 | 0.82 | - | - | | | | | | | | |
| 108 | One 97 Communications Limited | | One 97 Communications India Limited | | Subsidiary | Stock Options granted to employees of Group Companies | -0.15 | -0.15 | - | - | | | | | | | | |
| 109 | One 97 Communications Limited | | Wasteland Entertainment Private Limited | | Subsidiary | Stock Options granted to employees of Group Companies | 71.60 | 71.60 | - | - | | | | | | | | |
| 110 | One 97 Communications Limited | | Paytm General Insurance Limited | | Entities over which company exercise significant influence | Investment in associates | - | - | - | - | | | | | | | | |
| 111 | One 97 Communications Limited | | Eatgood Technologies Private Limited | | Entities over which company exercise significant influence | Investment in associates | - | - | - | - | | | | | | | | |
| 112 | One 97 Communications Limited | | Little Internet Private Limited | | Subsidiary | Inter corporate loan given | - | - | - | - | | | | | | | | |
| 113 | One 97 Communications Limited | | Orbgen Technologies Private Limited | | Subsidiary | Payable on purchase of fixed assets | - | - | 2.19 | 12.30 | | | | | | | | |
| 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 | | | | | | | | |
| 116 | One 97 Communications Limited | | Infinity Transoft Solution Private Limited | | Entities over which company exercise significant influence | Amount Payable | - | - | 0.25 | 0.51 | | | | | | | | |
| 117 | One 97 Communications Limited | | One 97 Communications India Limited | | Subsidiary | Amount receivable | - | - | 0.03 | 0.03 | | | | | | | | |
| 118 | One 97 Communications Limited | | One97 Benin SA | | Step down Subsidiary | Amount receivable | - | - | 0.00 | 0.09 | | | | | | | | |
| 119 | One 97 Communications Limited | | One97 Communications Nigeria Limited | | Subsidiary | Amount receivable | - | - | 1.91 | 2.06 | | | | | | | | |
| 120 | One 97 Communications Limited | | One97 Ivory Coast SA | | Step down Subsidiary | Amount receivable | - | - | 0.00 | 0.04 | | | | | | | | |
| 121 | One 97 Communications Limited | | Paytm Financial Services Limited | | Entities over which company exercise significant influence | Amount receivable | - | - | 0.08 | - | | | | | | | | |
| 122 | One 97 Communications Limited | | Paytm Insuretech Private Limited | | Entities over which company exercise significant influence | Amount receivable | - | - | 0.01 | 0.01 | | | | | | | | |
| 123 | One 97 Communications Limited | | Socomo Technologies Private Limited | | Entities over which company exercise significant influence | Amount receivable | - | - | - | 0.00 | | | | | | | | |
| 124 | One 97 Communications Limited | | Socomo Technologies Private Limited | | Entities over which company exercise significant influence | Amount Payable | - | - | 0.20 | 0.20 | | | | | | | | |
| 125 | One 97 Communications Limited | | Directors, Key Management Personnel (KMP) & Relatives of KMP | | Directors, KMP & Relatives of KMP | Salaries, bonus and incentives | | 59 | - | - | | | | | | | | |
| 126 | One 97 Communications Limited | | Directors, Key Management Personnel (KMP) & Relatives of KMP | | Directors, KMP & Relatives of KMP | ESOP Expenses | | 5,581 | - | - | | | | | | | | |
| 127 | Paytm Payments Services Limited | | Paytm Payments Bank Limited | | Related Party where holding company has significant influence | Rendering of Payment Gateway services | 1,842.08 | 1,842.08 | 38.95 | 101.58 | | | | | | | | |
| 128 | Paytm Payments Services Limited | | Paytm Payments Bank Limited | | Related Party where holding company has significant influence | Amount recoverable from payment gateway | - | - | 6,751.35 | 4,780.91 | | | | | | | | |



| S. No. | Details of the party (listed entity / subsidiary) entering into the transaction | | Details of the counterparty | | | Type of related party transaction | Value of the related party transaction as approved by the audit committee | Value of the transaction during the reporting period | In case monies are due to either party as a result of the transaction | | Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such a transaction was undertaken. | | | | | | | | | |
|--------|---|-----|---|-----|---|--|---|--|---|-----------------|--|------|--------|---|---|--------|--------------------|---|--|--|
| | Name | PAN | Name | PAN | Relationship of the counterparty with the listed entity or its subsidiary | | | | Opening balance | Closing balance | In case of any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments | | | | Details of the loans, inter-corporate deposits, advances or investments | | | | | |
| | | | | | | | | | | | 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 recipient of funds | | |
| 129 | Paytm Payments Services Limited | | Wasteland Entertainment Private Limited | | Fellow Subsidiary | Rendering of Payment Gateway services | NA | 3.35 | - | - | | | | | | | | | | |
| 130 | Paytm Payments Services Limited | | Nearbuy India Private Limited | | Fellow Subsidiary | Rendering of Payment Gateway services | NA | 9.72 | 2.12 | - | | | | | | | | | | |
| 131 | Paytm Payments Services Limited | | Urja Money Private Limited | | Fellow Subsidiary | Rendering of Payment Gateway services | NA | 0.00 | 0.00 | - | | | | | | | | | | |
| 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 | - | - | | | | | | | | | | |
| 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 | - | - | | | | | | | | | | |
| 136 | Paytm Payments Services Limited | | Paytm Money Limited | | Fellow Subsidiary | Rendering of Payment Gateway services | NA | 11.26 | 2.40 | 7.34 | | | | | | | | | | |
| 137 | Paytm Payments Services Limited | | Paytm First Games Private Limited | | Joint Venture of fellow subsidiary | Rendering of Payment Gateway services | NA | 27.28 | - | - | | | | | | | | | | |
| 138 | Paytm Payments Services Limited | | Paytm Services Private Limited | | Fellow Subsidiary | Rendering of Payment Gateway services | NA | 0.03 | - | 0.00 | | | | | | | | | | |
| 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 | - | - | | | | | | | | | | |
| 141 | Paytm Payments Services Limited | | Paytm Payments Bank Limited | | Related Party where holding company has significant influence | Services received from related parties -Payment Gateway Expenses | 1,750.91 | 1,750.91 | 494.27 | 695.68 | | | | | | | | | | |
| 142 | Urja Money Private Limited | | Fincollect Services Private Limited | | Subsidiary | Revenue from operations | NA | 5.41 | 6.56 | 19.08 | | | | | | | | | | |
| 143 | Urja Money Private Limited | | Fincollect Services Private Limited | | Subsidiary | Collection Charges Paid | NA | 0.21 | 0.62 | 0.45 | | | | | | | | | | |
| 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 | - | - | | | | | | | | | | |
| 146 | Urja Money Private Limited | | Fincollect Services Private Limited | | Subsidiary | Loan given during the period | NA | 19.66 | 8.09 | 13.61 | | | | | | | | | | |
| 147 | Urja Money Private Limited | | Fincollect Services Private Limited | | Subsidiary | Loan received back during the period | NA | 14.87 | - | - | | | | | | | | | | |
| 148 | Little Internet Private Limited | | Nearbuy India Private Limited | | Subsidiary | Inter Company cross charge 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 | | | | | | | | | | |
| 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 | | | | | | | | | | |
| 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 | - | | | | | | | | | | |
| 152 | Admirable Software Limited | | Mobiquest Mobile Technologies Private Limited | | Entity over which Ultimate Holding Company exercise control | Investment | NA | 6.50 | - | 6.50 | | | | | | | | | | |
| 153 | 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 | 0.07 | | | | | | | | | | |
| 155 | Foster Payment Networks Private Limited | | Paytm Financial Services Limited | | Holding Company | Reimbursement of expenditure incurred on behalf | NA | 1.67 | - | - | | | | | | | | | | |
| 156 | Paytm Payments Services Limited | | Nearbuy India Private Limited | | Fellow Subsidiary | Amount Payable | - | - | 8.16 | 3.41 | | | | | | | | | | |
| 157 | Paytm Payments Services Limited | | Orbgen Technologies Private Limited | | Fellow Subsidiary | Amount Payable | - | - | 1.04 | 3.95 | | | | | | | | | | |
| 158 | Paytm Payments Services Limited | | Paytm First Games Private Limited | | Joint Venture of fellow subsidiary | Amount Payable | - | - | 58.25 | 51.97 | | | | | | | | | | |
| 159 | Paytm Payments Services Limited | | Paytm Services Private Limited | | Fellow Subsidiary | Amount Payable | - | - | 0.25 | - | | | | | | | | | | |
| 160 | Paytm Payments Services Limited | | Wasteland Entertainment Private Limited | | Fellow Subsidiary | Amount Payable | - | - | 0.60 | 3.40 | | | | | | | | | | |
| 161 | Paytm Entertainment Limited | | Paytm Services Private Limited | | Fellow Subsidiary | Amount receivable | - | - | - | 0.10 | | | | | | | | | | |
| 162 | Paytm Money Limited | | Paytm E-Commerce Private Limited | | Related Party where common Director | Amount receivable | - | - | 0.73 | - | | | | | | | | | | |
| 163 | Paytm Money Limited | | Paytm First Games Private Limited | | Related Party where JV of holding company | Amount Payable | - | - | 0.02 | 0.02 | | | | | | | | | | |
| 164 | Paytm Money Limited | | Paytm Payments Bank Limited | | Associates of the holding company | Amount Payable | - | - | 0.03 | 0.03 | | | | | | | | | | |
| 165 | Foster Payment Networks Private Limited | | Paytm Financial Services Limited | | Holding Company | Amount Payable | - | - | 7.18 | 8.85 | | | | | | | | | | |
| 166 | Mobiquest Mobile Technologies Private Limited | | Xceed IT Solutions Private Limited | | Subsidiary | Amount receivable | - | - | 9.92 | 9.92 | | | | | | | | | | |
| 167 | One97 USA Inc. | | Paytm Labs Inc. | | Fellow Subsidiary | Sale of services | NA | 179.47 | 21.25 | 20.29 | | | | | | | | | | |



In INR (Millions)

| Details of the party (listed entity / subsidiary) entering into the transaction | | Details of the counterparty | | | Type of related party transaction | Value of the related party transaction as approved by the audit committee | Value of the transaction during the reporting period | In case monies are due to either party as a result of the transaction | | Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such a transaction was undertaken. | | | | | | | | |
|---|-------------------------------|-----------------------------|--|-----|---|---|--|---|-----------------|--|--|---|---------------|--------|---|---|--|--|
| S. No. | Name | PAN | Name | PAN | | | | Relationship of the counterparty with the listed entity or its subsidiary | Opening balance | Closing balance | In case of any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments | | | | Details of the loans, inter-corporate deposits, advances or investments | | | |
| | | | | | 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 recipient of funds | | |
| 219 | One 97 Communications Limited | | Shardul Amarchand Mangaldas & Co. | | One of the director is Managing 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 | | | | | | | | |

