



November 21, 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

Sub.: Disclosure of Related Party Transactions for the half year ended September 30, 2022

Dear Sir / Ma'am,

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 September 30, 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 Khera
Company Secretary & Compliance Officer

Encl. as Above

| 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 - April 22 to Sept 22 | 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. | | | | | | |
| | | | | | | | | | | | 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 | | |
| 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 |
| 1 | One 97 Communications Limited | | One97 Communications FZ-LLC | | Subsidiary | Rendering of services to related parties | 3.16 | 3.16 | 59.04 | 3.16 | | | | | | | |
| 2 | One 97 Communications Limited | | Mobiquest Mobile Technologies Private Limited | | Subsidiary | Rendering of services to related parties | 0.65 | 0.65 | 0.29 | 0.98 | | | | | | | |
| 3 | One 97 Communications Limited | | Paytm Payments Bank Limited | | Entities over which company exercise significant influence | Rendering of services to related parties | 2,607.47 | 2,607.47 | 1,371.67 | 1,595.49 | | | | | | | |
| 4 | One 97 Communications Limited | | Paytm Payments Bank Limited | | Entities over which company exercise significant influence | Amount receivable | - | - | 16,540.68 | 15,133.67 | | | | | | | |
| 5 | One 97 Communications Limited | | Paytm Payments Services Limited | | Subsidiary | Rendering of services to related parties | 1,986.56 | 1,986.56 | 934.46 | 950.83 | | | | | | | |
| 6 | One 97 Communications Limited | | Paytm Payments Services Limited | | Subsidiary | Amount receivable from payment gateway | - | - | 2,008.36 | 3,355.42 | | | | | | | |
| 7 | One 97 Communications Limited | | Wasteland Entertainment Private Limited | | Subsidiary | Rendering of services to related parties | 3.40 | 3.40 | 18.73 | 13.67 | | | | | | | |
| 8 | One 97 Communications Limited | | Nearbuy India Private Limited | | Step down Subsidiary | Rendering of services to related parties | 15.42 | 15.42 | 6.14 | 5.59 | | | | | | | |
| 9 | One 97 Communications Limited | | Little Internet Private Limited | | Subsidiary | Amount receivable | - | - | 1.82 | 1.82 | | | | | | | |
| 10 | One 97 Communications Limited | | Urja Money Private Limited | | Subsidiary | Rendering of services to related parties | 9.23 | 9.23 | 1.46 | 16.39 | | | | | | | |
| 11 | One 97 Communications Limited | | Paytm Entertainment Limited | | Subsidiary | Rendering of services to related parties | 0.02 | 0.02 | -0.00 | 0.02 | | | | | | | |
| 12 | One 97 Communications Limited | | Orbgen Technologies Private Limited | | Subsidiary | Rendering of services to related parties | 12.61 | 12.61 | 8.45 | 3.23 | | | | | | | |
| 13 | One 97 Communications Limited | | Paytm Services Private Limited | | Subsidiary | Rendering of services to related parties | 0.07 | 0.07 | 51.20 | 47.76 | | | | | | | |
| 14 | One 97 Communications Limited | | Paytm Insurance Broking Private Limited | | Subsidiary | Rendering of services to related parties | 1.19 | 1.19 | 3.78 | 4.42 | | | | | | | |
| 15 | One 97 Communications Limited | | One97 Communications Tanzania Private Limited | | Step down Subsidiary | Rendering of services to related parties | 29.84 | 29.84 | 32.33 | 64.78 | | | | | | | |
| 16 | One 97 Communications Limited | | Paytm Money Limited | | Subsidiary | Rendering of services to related parties | 76.90 | 76.90 | 53.83 | 41.37 | | | | | | | |
| 17 | One 97 Communications Limited | | Paytm First Games Private Limited | | Joint Venture of Subsidiary | Rendering of services to related parties | 37.90 | 37.90 | 370.63 | 391.54 | | | | | | | |
| 18 | One 97 Communications Limited | | Infinity Transoft Solution Private Limited | | Entities over which company exercise significant influence | Rendering of services to related parties | 1.06 | 1.06 | 0.00 | 0.00 | | | | | | | |
| 19 | One 97 Communications Limited | | One97 Communications Malaysia Sdn. Bdn | | Step down Subsidiary | Rendering of services to related parties | 0.15 | 0.15 | 112.29 | 73.45 | | | | | | | |
| 20 | One 97 Communications Limited | | One97 Communications Singapore Private Limited | | Subsidiary | Rendering of services to related parties | 0.33 | 0.33 | - | - | | | | | | | |
| 21 | One 97 Communications Limited | | One97 Communications Bangladesh Private Limited | | Step down Subsidiary | Rendering of services to related parties | - | - | 0.98 | 0.96 | | | | | | | |
| 22 | One 97 Communications Limited | | One Nine Seven Communication Nepal Private Limited | | Step down Subsidiary | Rendering of services to related parties | 15.32 | 15.32 | 51.63 | 76.33 | | | | | | | |
| 23 | One 97 Communications Limited | | Paytm Payments Bank Limited | | Entities over which company exercise significant influence | Reimbursement of expenses incurred on behalf of related parties | 8.87 | 8.87 | - | - | | | | | | | |
| 24 | One 97 Communications Limited | | Mobiquest Mobile Technologies Private Limited | | Subsidiary | Reimbursement of expenses incurred on behalf of related parties | 0.92 | 0.92 | - | - | | | | | | | |
| 25 | One 97 Communications Limited | | Paytm Money Limited | | Subsidiary | Reimbursement of expenses incurred on behalf of related parties | 11.10 | 11.10 | - | - | | | | | | | |
| 26 | One 97 Communications Limited | | Wasteland Entertainment Private Limited | | Subsidiary | Reimbursement of expenses incurred on behalf of related parties | 6.11 | 6.11 | - | - | | | | | | | |
| 27 | One 97 Communications Limited | | Urja Money Private Limited | | Subsidiary | Reimbursement of expenses incurred on behalf of related parties | 6.11 | 6.11 | - | - | | | | | | | |
| 28 | One 97 Communications Limited | | Nearbuy India Private Limited | | Step down Subsidiary | Reimbursement of expenses incurred on behalf of related parties | 2.65 | 2.65 | - | - | | | | | | | |

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|----|-------------------------------|--|--|--|--|--|----------|----------|----------|----------|--|--|--|--|--|--|--|--|
| 29 | One 97 Communications Limited | | Orbgen Technologies Private Limited | | Subsidiary | Reimbursement of expenses incurred on behalf of related parties | 3.90 | 3.90 | - | - | | | | | | | | |
| 30 | One 97 Communications Limited | | Paytm First Games Private Limited | | Joint Venture of Subsidiary | Reimbursement of expenses incurred on behalf of related parties | 85.42 | 85.42 | - | - | | | | | | | | |
| 31 | One 97 Communications Limited | | Paytm General Insurance Limited | | Entities over which company exercise significant influence | Reimbursement of expenses incurred on behalf of related parties | 0.01 | 0.01 | 42.70 | 45.24 | | | | | | | | |
| 32 | One 97 Communications Limited | | Paytm Labs Inc. | | Step down Subsidiary | Reimbursement of expenses incurred on behalf of related parties | 2.96 | 2.96 | - | - | | | | | | | | |
| 33 | One 97 Communications Limited | | Paytm Services Private Limited | | Subsidiary | Reimbursement of expenses incurred on behalf of related parties | 2.65 | 2.65 | - | - | | | | | | | | |
| 34 | One 97 Communications Limited | | Paytm Payments Services Limited | | Subsidiary | Reimbursement of expenses incurred on behalf of related parties | 393.12 | 393.12 | - | - | | | | | | | | |
| 35 | One 97 Communications Limited | | One97 Communications Singapore Private Limited | | Subsidiary | Reimbursement of expenses incurred on behalf of related parties | - | - | 2.00 | 0.33 | | | | | | | | |
| 36 | One 97 Communications Limited | | Paytm Insurance Broking Private Limited | | Subsidiary | Reimbursement of expenses incurred on behalf of related parties | 5.87 | 5.87 | - | - | | | | | | | | |
| 37 | One 97 Communications Limited | | Urja Money Private Limited | | Subsidiary | Expenses reimbursed to related party | 0.17 | 0.17 | - | - | | | | | | | | |
| 38 | One 97 Communications Limited | | Fincollect Services Private Limited | | Step down Subsidiary | Expenses reimbursed to related party | 0.17 | 0.17 | - | - | | | | | | | | |
| 39 | One 97 Communications Limited | | Paytm Insurance Broking Private Limited | | Subsidiary | Amount payable | - | - | 0.72 | 2.75 | | | | | | | | |
| 40 | One 97 Communications Limited | | Paytm Money Limited | | Subsidiary | Expenses reimbursed to related party | 0.10 | 0.10 | - | - | | | | | | | | |
| 41 | One 97 Communications Limited | | Urja Money Private Limited | | Subsidiary | Interest income earned from related parties | 1.50 | 1.50 | - | - | | | | | | | | |
| 42 | One 97 Communications Limited | | Paytm First Games Private Limited | | Joint Venture of Subsidiary | Interest income earned from related parties | 64.68 | 64.68 | - | - | | | | | | | | |
| 43 | One 97 Communications Limited | | Wasteland Entertainment Private Limited | | Subsidiary | Interest income earned from related parties | 17.09 | 17.09 | - | - | | | | | | | | |
| 44 | One 97 Communications Limited | | Little Internet Private Limited | | Subsidiary | Interest income earned from related parties | 0.42 | 0.42 | - | - | | | | | | | | |
| 45 | One 97 Communications Limited | | Urja Money Private Limited | | Subsidiary | Interest income earned on Optionally Convertible Debentures ("OCD") from related parties | 1.51 | 1.51 | - | - | | | | | | | | |
| 46 | 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 | 11.75 | 11.75 | - | - | | | | | | | | |
| 47 | One 97 Communications Limited | | Nearbuy India Private Limited | | Step down Subsidiary | Interest income earned on Optionally Convertible Debentures ("OCD") from related parties | 3.58 | 3.58 | - | - | | | | | | | | |
| 48 | One 97 Communications Limited | | Paytm Financial Services Limited | | Entities over which company exercise significant influence | Interest income earned on Optionally Convertible Debentures ("OCD") from related parties | 8.66 | 8.66 | - | - | | | | | | | | |
| 49 | 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 | 2.82 | 2.82 | - | - | | | | | | | | |
| 50 | One 97 Communications Limited | | Paytm Insurance Broking Private Limited | | Subsidiary | Purchase of property, plant & equipment from related parties | 0.72 | 0.72 | - | - | | | | | | | | |
| 51 | One 97 Communications Limited | | Paytm Payments Services Limited | | Subsidiary | Sale of property, plant & equipment to related parties | 5.54 | 5.54 | - | - | | | | | | | | |
| 52 | One 97 Communications Limited | | Paytm Payments Bank Limited | | Entities over which company exercise significant influence | Sale of property, plant & equipment to related parties | 10.94 | 10.94 | - | - | | | | | | | | |
| 53 | One 97 Communications Limited | | Paytm Payments Services Limited | | Subsidiary | Sale of Business | 567.57 | 567.57 | 2,346.23 | 1,872.30 | | | | | | | | |
| 54 | One 97 Communications Limited | | Paytm Payments Bank Limited | | Entities over which company exercise significant influence | Services received from related parties | 4,031.13 | 4,031.13 | 81.56 | 334.04 | | | | | | | | |
| 55 | One 97 Communications Limited | | Paytm Payments Services Limited | | Subsidiary | Services received from related parties | 2,733.25 | 2,733.25 | - | 42.04 | | | | | | | | |
| 56 | One 97 Communications Limited | | Paytm Labs Inc. | | Step down Subsidiary | Services received from related parties | 271.40 | 271.40 | 114.05 | 277.22 | | | | | | | | |
| 57 | One 97 Communications Limited | | Alipay Labs (Singapore) Pte Limited | | Entities having significant influence over the Company | Services received from related parties | 760.04 | 760.04 | 77.35 | 219.14 | | | | | | | | |
| 58 | One 97 Communications Limited | | Orbgen Technologies Private Limited | | Subsidiary | Services received from related parties | 21.31 | 21.31 | 7.32 | 7.33 | | | | | | | | |
| 59 | One 97 Communications Limited | | Wasteland Entertainment Private Limited | | Subsidiary | Services received from related parties | 189.07 | 189.07 | 77.85 | 34.73 | | | | | | | | |
| 60 | One 97 Communications Limited | | Urja Money Private Limited | | Subsidiary | Services received from related parties | 4.23 | 4.23 | 4.28 | 3.26 | | | | | | | | |
| 61 | One 97 Communications Limited | | Paytm Entertainment Limited | | Subsidiary | Services received from related parties | 0.68 | 0.68 | 1.22 | 0.45 | | | | | | | | |

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|----|-------------------------------|--|--|--|--|---|----------|----------|----------|----------|--|--|--|---|-----|----------|-----------|------------------|
| 62 | One 97 Communications Limited | | Paytm First Games Private Limited | | Joint Venture of Subsidiary | Services received from related parties | 2.27 | 2.27 | 125.65 | 64.02 | | | | | | | | |
| 63 | One 97 Communications Limited | | Paytm Money Limited | | Subsidiary | Services received from related parties | 3.83 | 3.83 | 23.67 | 11.94 | | | | | | | | |
| 64 | One 97 Communications Limited | | Fincollect Services Private Limited | | Step down Subsidiary | Services received from related parties | 182.72 | 182.72 | 4.67 | 183.14 | | | | | | | | |
| 65 | One 97 Communications Limited | | Paytm Services Private Limited | | Subsidiary | Services received from related parties | 1,227.87 | 1,227.87 | 26.73 | 28.63 | | | | | | | | |
| 66 | One 97 Communications Limited | | Little Internet Private Limited | | Subsidiary | Services received from related parties | 0.30 | 0.30 | 2.33 | 1.27 | | | | | | | | |
| 67 | One 97 Communications Limited | | Nearbuy India Private Limited | | Step down Subsidiary | Services received from related parties | 0.45 | 0.45 | 0.78 | 1.09 | | | | | | | | |
| 68 | One 97 Communications Limited | | Mobiquest Mobile Technologies Private Limited | | Subsidiary | Services received from related parties | 36.99 | 36.99 | 34.30 | 27.11 | | | | | | | | |
| 69 | One 97 Communications Limited | | Eatgood Technologies Private Limited | | Entities over which company exercise significant influence | Services received from related parties | - | - | 0.15 | 0.06 | | | | | | | | |
| 70 | One 97 Communications Limited | | Paytm Insuretech Private Limited | | Entities over which company exercise significant influence | Services received from related parties | 2.73 | 2.73 | 3.09 | 0.38 | | | | | | | | |
| 71 | One 97 Communications Limited | | Paytm General Insurance Limited | | Entities over which company exercise significant influence | Services received from related parties | 2.15 | 2.15 | 21.56 | 23.71 | | | | | | | | |
| 72 | One 97 Communications Limited | | One 97 Communications India Limited | | Subsidiary | Services received from related parties | - | - | 0.08 | 0.04 | | | | | | | | |
| 73 | One 97 Communications Limited | | Paytm Payments Bank Limited | | Entities over which company exercise significant influence | Amount payable | - | - | 1,590.70 | 2,763.70 | | | | | | | | |
| 74 | One 97 Communications Limited | | Orbgen Technologies Private Limited | | Subsidiary | Amount payable | - | - | - | 3.06 | | | | | | | | |
| 75 | One 97 Communications Limited | | Nearbuy India Private Limited | | Step down Subsidiary | Amount payable | - | - | 0.04 | 1.16 | | | | | | | | |
| 76 | One 97 Communications Limited | | Paytm First Games Private Limited | | Joint Venture of Subsidiary | Inter corporate loan given | - | - | 1,679.45 | 1,737.66 | | | | | | | | |
| 77 | One 97 Communications Limited | | Wasteland Entertainment Private Limited | | Subsidiary | Inter corporate loan given | - | - | 292.59 | 307.97 | | | | | | | | |
| 78 | One 97 Communications Limited | | Paytm Financial Services Limited | | Entities over which company exercise significant influence | Inter corporate loan given | - | - | 470.69 | - | | | | | | | | |
| 79 | One 97 Communications Limited | | Urja Money Private Limited | | Subsidiary | Inter corporate loan given | - | - | 26.48 | 27.92 | | | | | | | | |
| 80 | One 97 Communications Limited | | Paytm Financial Services Limited | | Entities over which company exercise significant influence | Repayment of Inter Corporate Loan | 470.69 | 470.69 | - | - | | | | | | | | |
| 81 | One 97 Communications Limited | | Eatgood Technologies Private Limited | | Entities over which company exercise significant influence | Investment in Optionally Convertible Debentures | 30.00 | 30.00 | 31.66 | 64.19 | | | | Investment in Optionally Convertible Debentures | 10% | 10 years | Unsecured | Business purpose |
| 82 | One 97 Communications Limited | | Urja Money Private Limited | | Subsidiary | Investment in Optionally Convertible Debentures | - | - | 31.51 | 32.86 | | | | | | | | |
| 83 | One 97 Communications Limited | | Admirable Software Limited | | Entities over which company exercise significant influence | Investment in Optionally Convertible Debentures | - | - | 241.12 | 251.70 | | | | | | | | |
| 84 | One 97 Communications Limited | | Paytm Financial Services Limited | | Entities over which company exercise significant influence | Investment in Optionally Convertible Debentures | 219.51 | 219.51 | - | 227.30 | | | | Investment in Optionally Convertible Debentures | 10% | 5 years | Unsecured | Business purpose |
| 85 | One 97 Communications Limited | | Nearbuy India Private Limited | | Step down Subsidiary | Investment in Optionally Convertible Debentures | - | - | 137.30 | 140.49 | | | | | | | | |
| 86 | One 97 Communications Limited | | Paytm Entertainment Limited | | Subsidiary | Stock Options granted to employees of subsidiaries and associates | 72.27 | 72.27 | - | - | | | | | | | | |
| 87 | One 97 Communications Limited | | Paytm Payments Bank Limited | | Entities over which company exercise significant influence | Stock Options granted to employees of subsidiaries and associates | 75.76 | 75.76 | - | - | | | | | | | | |
| 88 | One 97 Communications Limited | | One97 Communications Singapore Private Limited | | Subsidiary | Stock Options granted to employees of subsidiaries and associates | 211.78 | 211.78 | - | - | | | | | | | | |
| 89 | One 97 Communications Limited | | Paytm Money Limited | | Subsidiary | Stock Options granted to employees of subsidiaries and associates | 48.22 | 48.22 | - | - | | | | | | | | |
| 90 | One 97 Communications Limited | | Mobiquest Mobile Technologies Private Limited | | Subsidiary | Stock Options granted to employees of subsidiaries and associates | 6.51 | 6.51 | - | - | | | | | | | | |
| 91 | One 97 Communications Limited | | Urja Money Private Limited | | Subsidiary | Stock Options granted to employees of subsidiaries and associates | 7.82 | 7.82 | - | - | | | | | | | | |
| 92 | One 97 Communications Limited | | Paytm Payments Services Limited | | Subsidiary | Stock Options granted to employees of subsidiaries and associates | 89.68 | 89.68 | - | - | | | | | | | | |
| 93 | One 97 Communications Limited | | Orbgen Technologies Private Limited | | Subsidiary | Stock Options granted to employees of subsidiaries and associates | 26.30 | 26.30 | - | - | | | | | | | | |
| 94 | One 97 Communications Limited | | Paytm Insurance Broking Private Limited | | Subsidiary | Stock Options granted to employees of subsidiaries and associates | 19.04 | 19.04 | - | - | | | | | | | | |
| 95 | One 97 Communications Limited | | Little Internet Private Limited | | Subsidiary | Stock Options granted to employees of subsidiaries and associates | 0.33 | 0.33 | - | - | | | | | | | | |
| 96 | One 97 Communications Limited | | Paytm Services Private Limited | | Subsidiary | Stock Options granted to employees of subsidiaries and associates | -3.21 | -3.21 | - | - | | | | | | | | |
| 97 | One 97 Communications Limited | | One 97 Communications India Limited | | Subsidiary | Stock Options granted to employees of subsidiaries and associates | -0.07 | -0.07 | - | - | | | | | | | | |
| 98 | One 97 Communications Limited | | Paytm Financial Services Limited | | Entities over which company exercise significant influence | Stock Options granted to employees of subsidiaries and associates | 0.06 | 0.06 | - | - | | | | | | | | |

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|-----|-------------------------------------|--|--|--|---|---|---|----------|----------|----------|--|--|--|--|--|--|--|--|
| 99 | One 97 Communications Limited | | Fincollect Services Private Limited | | Step down Subsidiary | Stock Options granted to employees of subsidiaries and associates | 0.05 | 0.05 | - | - | | | | | | | | |
| 100 | One 97 Communications Limited | | Wasteland Entertainment Private Limited | | Subsidiary | Stock Options granted to employees of subsidiaries and associates | 73.97 | 73.97 | - | - | | | | | | | | |
| 101 | One 97 Communications Limited | | Orbgen Technologies Private Limited | | Subsidiary | Payable on purchase of fixed assets | - | - | 12.30 | 12.30 | | | | | | | | |
| 102 | One 97 Communications Limited | | Fincollect Services Private Limited | | Step down Subsidiary | Amount receivable | - | - | -0.02 | 25.00 | | | | | | | | |
| 103 | One 97 Communications Limited | | Infinity Transoft Solution Private Limited | | Entities over which company exercise significant influence | Amount payable | - | - | 0.51 | 0.24 | | | | | | | | |
| 104 | One 97 Communications Limited | | One 97 Communications India Limited | | Subsidiary | Amount receivable | - | - | 0.03 | 0.12 | | | | | | | | |
| 105 | One 97 Communications Limited | | One97 Benin SA | | Step down Subsidiary | Amount receivable | - | - | 0.09 | 0.50 | | | | | | | | |
| 106 | One 97 Communications Limited | | One97 Communications Nigeria Limited | | Subsidiary | Amount receivable | - | - | 2.06 | 3.08 | | | | | | | | |
| 107 | One 97 Communications Limited | | One97 Ivory Coast SA | | Step down Subsidiary | Amount receivable | - | - | 0.04 | 0.22 | | | | | | | | |
| 108 | One 97 Communications Limited | | Paytm Insuretech Private Limited | | Entities over which company exercise significant influence | Amount receivable | - | - | 0.01 | - | | | | | | | | |
| 109 | One 97 Communications Limited | | Wasteland Entertainment Private Limited | | Subsidiary | Amount receivable | - | - | 63.04 | 315.83 | | | | | | | | |
| 110 | One 97 Communications Limited | | Mobiquest Mobile Technologies Private Limited | | Subsidiary | Amount receivable | - | - | 19.36 | 3.87 | | | | | | | | |
| 111 | One 97 Communications Limited | | Paytm Services Private Limited | | Subsidiary | Amount receivable | - | - | 105.88 | 12.32 | | | | | | | | |
| 112 | One 97 Communications Limited | | Socomo Technologies Private Limited | | Entities over which company exercise significant influence | Amount receivable | - | - | 0.00 | 0.00 | | | | | | | | |
| 113 | One 97 Communications Limited | | Socomo Technologies Private Limited | | Entities over which company exercise significant influence | Amount payable | - | - | 0.20 | 0.20 | | | | | | | | |
| 114 | One 97 Communications Limited | | Paytm Financial Services Limited | | Entities over which company exercise significant influence | Amount payable | - | - | 0.74 | - | | | | | | | | |
| 115 | One 97 Communications Limited | | Directors, Key Management Personnel (KMP) & Relatives of KMP | | Directors, KMP & Relatives of KMP | Salaries, bonus and incentives | As per the provisions of the Companies Act, 2013 and approval of Shareholders as applicable | 52.23 | - | - | | | | | | | | |
| 116 | One 97 Communications Limited | | Directors, Key Management Personnel (KMP) & Relatives of KMP | | Directors, KMP & Relatives of KMP | ESOP Expenses | As per the provisions of the Companies Act, 2013 and approval of Shareholders as applicable | 5,637.73 | - | - | | | | | | | | |
| 117 | Paytm Payments Services Limited | | Paytm Payments Bank Limited | | Related Party where holding company has significant influence | Rendering of services to related parties | NA | 702.05 | 101.58 | 48.76 | | | | | | | | |
| 118 | Paytm Payments Services Limited | | Paytm Payments Bank Limited | | Related Party where holding company has significant influence | Amount receivable | - | - | 4,780.91 | 5,139.12 | | | | | | | | |
| 119 | Paytm Payments Services Limited | | Wasteland Entertainment Private Limited | | Fellow Subsidiary | Rendering of services to related parties | NA | 5.47 | - | - | | | | | | | | |
| 120 | Paytm Payments Services Limited | | Nearbuy India Private Limited | | Fellow Subsidiary | Rendering of services to related parties | NA | 5.79 | - | - | | | | | | | | |
| 121 | Paytm Payments Services Limited | | Socomo Technologies Private Limited | | Related Party where holding company has significant influence | Rendering of services to related parties | NA | 0.07 | - | - | | | | | | | | |
| 122 | Paytm Payments Services Limited | | Eatgood Technologies Private Limited | | Related Party where holding company has significant influence | Rendering of services to related parties | NA | 1.48 | - | - | | | | | | | | |
| 123 | Paytm Payments Services Limited | | Mobiquest Mobile Technologies Private Limited | | Fellow Subsidiary | Rendering of services to related parties | NA | 0.00 | - | 0.00 | | | | | | | | |
| 124 | Paytm Payments Services Limited | | Orbgen Technologies Private Limited | | Fellow Subsidiary | Rendering of services to related parties | NA | 4.79 | - | - | | | | | | | | |
| 125 | Paytm Payments Services Limited | | Paytm Money Limited | | Fellow Subsidiary | Rendering of services to related parties | NA | 7.61 | 7.34 | 4.99 | | | | | | | | |
| 126 | Paytm Payments Services Limited | | Paytm First Games Private Limited | | Joint Venture of fellow subsidiary | Rendering of services to related parties | NA | 33.09 | - | 2.44 | | | | | | | | |
| 127 | Paytm Payments Services Limited | | Paytm Services Private Limited | | Fellow Subsidiary | Rendering of services to related parties | NA | 0.01 | 0.00 | 0.83 | | | | | | | | |
| 128 | Paytm Payments Services Limited | | Paytm Insurance Broking Private Limited | | Fellow Subsidiary | Rendering of services to related parties | NA | 2.42 | - | 0.82 | | | | | | | | |
| 129 | Paytm Payments Services Limited | | Infinity Transoft Solution Private Limited | | Related Party where holding company has significant influence | Rendering of services to related parties | NA | 1.45 | - | - | | | | | | | | |
| 130 | Paytm Payments Services Limited | | Paytm Payments Bank Limited | | Related Party where holding company has significant influence | Services received from related parties | NA | 1,161.17 | 695.68 | 200.95 | | | | | | | | |
| 131 | Urja Money Private Limited | | Fincollect Services Private Limited | | Subsidiary | Rendering of services to related parties | NA | 12.41 | 19.08 | 11.86 | | | | | | | | |
| 132 | Urja Money Private Limited | | Fincollect Services Private Limited | | Subsidiary | Services received from related parties | NA | 0.13 | 0.45 | 0.13 | | | | | | | | |
| 133 | Urja Money Private Limited | | Fincollect Services Private Limited | | Subsidiary | Interest on Loans Given | NA | 0.71 | - | - | | | | | | | | |
| 134 | Urja Money Private Limited | | Fincollect Services Private Limited | | Subsidiary | Reimbursement of expenses incurred on behalf of related parties | NA | 0.29 | - | - | | | | | | | | |
| 135 | Urja Money Private Limited | | Fincollect Services Private Limited | | Subsidiary | Inter corporate loan given | - | - | 13.61 | 13.20 | | | | | | | | |
| 136 | Little Internet Private Limited | | Nearbuy India Private Limited | | Subsidiary | Expenses reimbursed to related party | NA | 2.35 | - | 0.43 | | | | | | | | |
| 137 | Orbgen Technologies Private Limited | | Paytm Financial Services Limited | | Related Party where holding company has significant influence | Services received from related parties | NA | 1.29 | 0.82 | 0.20 | | | | | | | | |
| 138 | Orbgen Technologies Private Limited | | Admirable Software Limited | | Related Party where holding company has significant influence | Services received from related parties | NA | 0.88 | 0.42 | 0.15 | | | | | | | | |

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|-----|---------------------------------|--|--|--|---|--|-------|-------|-------|-------|--|--|--|--|--|--|--|--|
| 186 | One 97 Communications Limited | | Mountain Trail Foods Pvt Ltd | | Common director | Amount payable | - | - | 0.00 | - | | | | | | | | |
| 187 | One 97 Communications Limited | | Busybees Logistics Solutions Private Limited | | Common director | Amount receivable | - | - | 1.87 | - | | | | | | | | |
| 188 | One 97 Communications Limited | | Phasorz Technologies Private Limited | | One of the director is a Member | Rendering of services to related parties | 4.54 | 4.54 | 1.15 | 3.50 | | | | | | | | |
| 189 | One 97 Communications Limited | | Urbanclap Technologies India Private Limited | | Common director | Rendering of services to related parties | 4.31 | 4.31 | - | - | | | | | | | | |
| 190 | One 97 Communications Limited | | Urbanclap Technologies India Private Limited | | Common director | Amount payable | - | - | 1.15 | - | | | | | | | | |
| 191 | One 97 Communications Limited | | Yourstory Media private limited | | One of the director is a Member | Rendering of services to related parties | 0.04 | 0.04 | 0.00 | - | | | | | | | | |
| 192 | One 97 Communications Limited | | Yourstory Media private limited | | One of the director is a Member | Amount payable | - | - | - | 0.00 | | | | | | | | |
| 193 | Paytm Payments Services Limited | | Aye Finance Private Limited | | Common director | Rendering of services to related parties | NA | 0.00 | - | - | | | | | | | | |
| 194 | Paytm Payments Services Limited | | Tinysurprise Online Services Private Limited | | One of the director is a Member | Rendering of services to related parties | NA | 0.00 | - | - | | | | | | | | |
| 195 | Paytm Payments Services Limited | | Urbanclap Technologies India Private Limited | | Common director | Amount payable | - | - | 0.00 | - | | | | | | | | |
| 196 | Paytm Payments Services Limited | | Inner Chef Private Limited | | One of the director is a Member | Amount receivable | - | - | 0.00 | - | | | | | | | | |
| 197 | Paytm Payments Services Limited | | Nurturing Green Plantation Private | | One of the director is a Member | Amount payable | - | - | 0.00 | - | | | | | | | | |
| 198 | One 97 Communications Limited | | Applied Life Private Limited | | One of the director is a Member | Services received from related parties | 3.92 | 3.92 | 3.20 | - | | | | | | | | |
| 199 | One 97 Communications Limited | | Immaculatebites Private Limited | | One of the director is a Member | Services received from related parties | 0.57 | 0.57 | 1.17 | - | | | | | | | | |
| 200 | One 97 Communications Limited | | Yourstory Media Private Limited | | One of the director is a Member | Services received from related parties | 1.75 | 1.75 | 0.45 | - | | | | | | | | |
| 201 | One 97 Communications Limited | | Shardul Amarchand Mangaldas & Co. | | One of the director is Managing Partner | Services received from related parties | 6.45 | 6.45 | 45.41 | - | | | | | | | | |
| 202 | One 97 Communications Limited | | Busybees Logistics Solutions Private Limited | | Common director | Services received from related parties | 17.25 | 17.25 | 1.32 | 0.00 | | | | | | | | |
| 203 | One 97 Communications Limited | | GoQli Inc. | | One of the director is a Member | Amount payable | - | - | 1.59 | - | | | | | | | | |
| 204 | One 97 Communications Limited | | Rivigo Services Private Limited | | Common director | Rendering of services to related parties | - | - | 2.47 | - | | | | | | | | |
| 205 | One 97 Communications Limited | | Capfloat Financial Services Private Limited | | Common director | Amount Receivable | - | - | 1.35 | - | | | | | | | | |
| 206 | One 97 Communications Limited | | Mr. Mark Schwartz | | Independent Director | Director Remuneration | 8.46 | 8.46 | 87.97 | 77.93 | | | | | | | | |
| 207 | One 97 Communications Limited | | Mr. G.S. Sundararajan | | Independent Director | Director Remuneration | 1.84 | 1.84 | - | 1.84 | | | | | | | | |
| 208 | One 97 Communications Limited | | Ms. Pallavi Sharadul Shroff | | Independent Director | Director Remuneration | 10.19 | 10.19 | 18.50 | 10.19 | | | | | | | | |
| 209 | One 97 Communications Limited | | Mr. Ashit Ranjit Lilani | | Independent Director | Director Remuneration | 8.15 | 8.15 | 10.94 | 8.15 | | | | | | | | |
| 210 | One 97 Communications Limited | | Mr. Neeraj Arora | | Independent Director | Director Remuneration | 8.15 | 8.15 | 10.70 | 8.15 | | | | | | | | |