



**National Stock Exchange of India Limited** 

The Listing Department,

Bandra Kurla Complex,

Exchange Plaza,

Mumbai - 400 051

November 21, 2022

**BSE Limited** 

Department of Corporate Services, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001

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

	Details of the party (listed entity / subsi into the transaction	PAN Name One97 Mobiqu Paytm I Paytm I Paytm I Paytm I Ustale II Urja M Paytm I Orbgen Paytm I One97	Details of the counterparty		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		reporting period when such a transaction was undertaken.								
	Name PAN					approved by the audit committee	reporting period April 22 to Sept 22			In case of any financial indebtedr incurred to make or give loans, in corporate deposits, advances or i	ter-	Details of the loans, inter-corpor	rate deposits, a	idvances o	or investment			
S. No.	Name	PAN	Name		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.)	Tenure	Nature (loan/ advance/ inter- corporate deposit/ investment)	Interest Rate	Tenure	Secured/ unsecured	Purpose for which th 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	3.16	3.16	59.04	3.16	i							
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								
	One 97 Communications Limited One 97 Communications Limited		Little Internet Private Limited Urja Money Private Limited		Subsidiary Subsidiary	Amount receivable  Rendering of services to related	9.23	9.23	1.82 1.46	1.82								
10	One 97 Communications Limited		orja woney Private Limited		Subsidiary	parties	9.23	9.23	1.46	16.39								
	One 97 Communications Limited		Paytm Entertainment Limited		Subsidiary	Rendering of services to related parties												
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	11.10	11.10	-	-								
26	One 97 Communications Limited		Wasteland Entertainment Private Limited		Subsidiary	parties  Reimbursement of expenses incurred on behalf of related	6.11	6.11	-	-							1	
27	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	parties Reimbursement of expenses incurred on behalf of related parties	6.11	6.11	-	-							1	
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	-	-							1	

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 40	One 97 Communications Limited One 97 Communications Limited	Paytm Insurance Broking Private Limited	Subsidiary	Amount payable	0.10	0.10	0.72	2.75			
		Paytm Money Limited	Subsidiary	Expenses reimbursed to related party			-	•			
	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 54	One 97 Communications Limited One 97 Communications Limited	Paytm Payments Services Limited Paytm Payments Bank Limited	Subsidiary Entities over which company	Sale of Business Services received from related	567.57 4,031.13	567.57 4,031.13	2,346.23 81.56	1,872.30 334.04			
	One 97 Communications Limited  One 97 Communications Limited	· · ·	exercise significant influence	parties	2,733.25	2,733.25	81.56	42.04			
		Paytm Payments Services Limited	Subsidiary	Services received from related parties							
	One 97 Communications Limited	Paytm Labs Inc.	Step down Subsidiary	Services received from related parties	271.40	271.40	114.05	277.22			
	One 97 Communications Limited	Alipay Labs (Singapore) Pte Limited	Entities having significant influence over the Company	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	0.68	0.68	1.22	0.45			

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					T			
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					1			1
75 One 97 Communications Limited	Nearbuy India Private Limited	Step down Subsidiary	Amount payable	-	-	0.04	1.16					1			
76 One 97 Communications Limited	Paytm First Games Private Limited	Joint Venture of Subsidiary	Inter corporate loan given			1,679.45	1,737.66					1			1
77 One 97 Communications Limited	Wasteland Entertainment Private Limited	Subsidiary	Inter corporate loan given			292.59	307.97					1			1
78 One 97 Communications Limited  78 One 97 Communications Limited	Paytm Financial Services Limited	Entities over which company	Inter corporate loan given			470.69	307.37		<b>!</b>	-	1	+	-	<b></b>	+
		exercise significant influence		-	-		27.00						<u> </u>		
	Urja Money Private Limited	Subsidiary	Inter corporate loan given			26.48	27.92						<b>├</b>	<b>├</b>	
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	48.22	48.22	-						-			
90 One 97 Communications Limited	Mobiquest Mobile Technologies Private Limited	Subsidiary	associates Stock Options granted to	6.51	6.51	-	-					+	-	<del>                                     </del>	
			employees of subsidiaries and associates												
91 One 97 Communications Limited	Urja Money Private Limited	Subsidiary	Stock Options granted to employees of subsidiaries and	7.82	7.82	•									
92 One 97 Communications Limited	Paytm Payments Services Limited	Subsidiary	associates Stock Options granted to	89.68	89.68	-	-					+		-	
			employees of subsidiaries and associates												
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	0.33	0.33	-	-								
96 One 97 Communications Limited	Paytm Services Private Limited	Subsidiary	associates Stock Options granted to employees of subsidiaries and	-3.21	-3.21	-	-								
97 One 97 Communications Limited	One 97 Communications India Limited	Subsidiary	associates  Stock Options granted to employees of subsidiaries and associates	-0.07	-0.07	-									
								1			1	+	+		+
98 One 97 Communications Limited	Paytm Financial Services Limited	Entities over which company exercise significant influence	Stock Options granted to employees of subsidiaries and	0.06	0.06	-	-								

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	73.97	73.97	-	-					
101	One 97 Communications Limited	Orbgen Technologies Private Limited	Subsidiary	associates  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					-
	One 97 Communications Limited	Infinity Transoft Solution Private Limited	Entities over which company	Amount payable	-	-	0.51	0.24					
104	One Of Communications Health of	One Of Communications to the United	exercise significant influence	A			0.03	0.13					-
	One 97 Communications Limited One 97 Communications Limited	One 97 Communications India Limited One97 Benin SA	Subsidiary Step down Subsidiary	Amount receivable Amount receivable	1		0.03	0.12 0.50					_
	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					
	One 97 Communications Limited	Paytm Insuretech Private Limited	Entities over which company exercise significant influence	Amount receivable	-	-	0.01	-					
	One 97 Communications Limited	Wasteland Entertainment Private Limited	Subsidiary	Amount receivable	-	-	63.04	315.83					_
	One 97 Communications Limited	Mobiquest Mobile Technologies Private Limited	Subsidiary	Amount receivable	-	-	19.36	3.87					_
	One 97 Communications Limited One 97 Communications Limited	Paytm Services Private Limited Socomo Technologies Private Limited	Subsidiary Entities over which company exercise significant influence	Amount receivable Amount receivable	-	-	105.88 0.00	12.32 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,	52.23	-	-					
					2013 and approval of Shareholders as applicable								
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	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	applicable	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					
	Paytm Payments Services Limited	Wasteland Entertainment Private Limited	Fellow Subsidiary	Rendering of services to related parties		5.47	-	-					
	Paytm Payments Services Limited	Nearbuy India Private Limited	Fellow Subsidiary	Rendering of services to related parties		5.79	-	-					
	Paytm Payments Services Limited	Socomo Technologies Private Limited	Related Party where holding company has significant influence	Rendering of services to related parties		0.07	-	-					
	Paytm Payments Services Limited	Eatgood Technologies Private Limited	Related Party where holding company has significant influence	Rendering of services to related parties		1.48	-	-					
	Paytm Payments Services Limited	Mobiquest Mobile Technologies Private Limited	Fellow Subsidiary	Rendering of services to related parties	NA	0.00	-	0.00					
	Paytm Payments Services Limited	Orbgen Technologies Private Limited	Fellow Subsidiary	Rendering of services to related parties	NA	4.79	-	-					
	Paytm Payments Services Limited	Paytm Money Limited	Fellow Subsidiary	Rendering of services to related parties	NA	7.61	7.34	4.99					
	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					
	Paytm Payments Services Limited	Paytm Services Private Limited	Fellow Subsidiary	Rendering of services to related parties		0.01	0.00	0.83					
	Paytm Payments Services Limited	Paytm Insurance Broking Private Limited	Fellow Subsidiary	Rendering of services to related parties		2.42	-	0.82					
	Paytm Payments Services Limited	Infinity Transoft Solution Private Limited	Related Party where holding company has significant influence	Rendering of services to related parties		1.45	-	-					
	Paytm Payments Services Limited	Paytm Payments Bank Limited	Related Party where holding company has significant influence	Services received from related parties	NA NA	1,161.17	695.68	200.95					
	Urja Money Private Limited	Fincollect Services Private Limited	Subsidiary	Rendering of services to related parties		12.41	19.08	11.86					
	Urja Money Private Limited	Fincollect Services Private Limited	Subsidiary	Services received from related parties	NA	0.13	0.45	0.13					
	Urja Money Private Limited	Fincollect Services Private Limited	Subsidiary	Interest on Loans Given	NA NA	0.71	-	-					-
134	Urja Money Private Limited	Fincollect Services Private Limited	Subsidiary	Reimbursement of expenses incurred on behalf of related	NA	0.29	-	-					
135	Urja Money Private Limited	Fincollect Services Private Limited	Subsidiary	parties Inter corporate loan given	_	_	13.61	13.20			<del></del>		+
	Little Internet Private Limited	Nearbuy India Private Limited	Subsidiary	Expenses reimbursed to related party	NA NA	2.35	-	0.43					
136							0.00	0.00	_	+	-+-+	-+-	+
	Orbgen Technologies Private Limited	Paytm Financial Services Limited	Related Party where holding	Services received from related	NA	1.29	0.82	0.20					
137	Orbgen Technologies Private Limited  Orbgen Technologies Private Limited	Paytm Financial Services Limited  Admirable Software Limited	Related Party where holding company has significant influence Related Party where holding	parties Services received from related parties	NA NA	0.88	0.82	0.20					-

139 Admirable Software Limited	Paytm Financial Services Limited	Holding Company	Expenses reimbursed to related party	NA	0.59	-	0.59		
One 97 Communications India Limited	Paytm Payments Bank Limited	Related Party where holding	Rendering of services to related	NA	2.00	0.36	0.73		
141 Paytm Money Limited	Paytm E-Commerce Private Limited	company has significant influence Related Party where common	parties Amount payable			0.07	0.07		
142 Foster Payment Networks Private Limited	Paytm Financial Services Limited	Director Holding Company	Amount receivable			-	0.02		
143 Paytm Services Private Limited	Eatgood Technologies Private Limited	Related Party where holding		NA NA	10.00		10.17	later cornerate lean diven	249/ O months Uncoured Business
		company has significant influence	Inter corporate loan given			-	10.17	Inter corporate loan given	24% 9 months Unsecured Busines:
144 Paytm Services Private Limited	Eatgood Technologies Private Limited	Related Party where holding company has significant influence	Interest income earned from related parties	NA	0.19	-	•		
Paytm Payments Services Limited	Nearbuy India Private Limited	Fellow Subsidiary	Amount payable	-	-	3.41	2.87		
146 Paytm Payments Services Limited	Orbgen Technologies Private Limited	Fellow Subsidiary	Amount payable	-	-	3.95	24.91		
147 Paytm Payments Services Limited	Paytm First Games Private Limited	Joint Venture of fellow subsidiary	Amount payable	-	-	50.80	58.36		
148 Paytm Payments Services Limited	Paytm Services Private Limited	Fellow Subsidiary	Amount receivable				0.01		
149 Paytm Payments Services Limited	Wasteland Entertainment Private Limited	Fellow Subsidiary	Amount payable	-	-	3.40	6.48		
150 Paytm Payments Services Limited	Socomo Technologies Private Limited	Related Party where holding company has significant influence	Amount payable	-	•	-	0.00		
151 Paytm Payments Services Limited	Eatgood Technologies Private Limited	Related Party where holding company has significant influence	Amount payable	-	-	•	6.69		
152 Paytm Entertainment Limited	Paytm Services Private Limited	Fellow Subsidiary	Amount receivable	-	-	0.10	-		
153 Paytm Money Limited	Paytm First Games Private Limited	Related Party where JV of holding company	Amount payable			0.02	*		
154 Paytm Money Limited	Paytm Payments Bank Limited	Associates of the holding company	Amount payable	-	-	0.03	-		
155 Foster Payment Networks Private Limited	Paytm Financial Services Limited	Holding Company	Amount payable	-	-	8.85	-		
156 Mobiquest Mobile Technologies Private Limited	Xceed IT Solutions Private Limited	Subsidiary	Amount receivable	-	-	9.92	9.92		
157 One97 USA Inc.	Paytm Labs Inc.	Fellow Subsidiary	Rendering of services to related parties	NA	178.97	20.29	77.03		
158 One97 Communications Singapore Private	One97 Communications Bangladesh Private Limited	Subsidiary	Amount receivable	-	-	1.20	1.30		
Limited  159 One97 Communications Singapore Private	One97 Ivory Coast SA	Subsidiary	Amount payable	-	-	0.79	0.77		
Limited  160 One97 Communications Singapore Private	One97 Benin SA	Subsidiary	Amount receivable	-		10.48	11.25		
Limited  161 One97 Communications Singapore Private	One97 Uganda Limited	Subsidiary	Amount receivable	-	-	3.23	3.49		
Limited  L62 One97 Communications Singapore Private	One Nine Seven Communication Nepal Private Limited	Subsidiary	Amount receivable	-	-	1.66	1.72		
Limited  163 One97 Communications Singapore Private	One Nine Seven Digital Solutions Ltd	Subsidiary	Amount receivable	-	-	0.06	0.06		
Limited  One97 Communications Singapore Private	One Nine Seven Communication Saudi Arabia for	Subsidiary	Amount receivable	-		4.33	4.68		
Limited  165 One97 Communications Singapore Private	Communication & Information Technology One97 Communications Nigeria Limited	Fellow Subsidiary	Amount receivable	-		0.12	0.13		
Limited  166 One97 Communications Singapore Private		Subsidiary	Amount receivable	-	-	-	17.79		
Limited  167 One97 Communications Nigeria Limited	One97 Communications FZ-LLC	Fellow Subsidiary				1.83	1.97		
168 One97 Communications Nigeria Limited	One97 Benin SA	Fellow Subsidiary	Amount payable Amount receivable	-	-	10.68	11.55		
169 One97 Communications FZ LLC	One97 Communications Bangladesh Private Limited	Fellow Subsidiary	Amount payable	-	-	0.10	0.11		
170 One97 Communications FZ LLC	One97 Ivory Coast SA	Fellow Subsidiary	Amount receivable	-	-	0.45	0.49		
171 One97 Communications FZ LLC	One97 Benin SA	Fellow Subsidiary	Amount receivable	-	-	4.46	4.82		
172 One97 Communications FZ LLC	One97 Uganda Limited	Fellow Subsidiary	Amount receivable	-	-	0.31	0.34		
173 One97 Communications FZ LLC	One Nine Seven Communication Saudi Arabia for Communication & Information Technology	Fellow Subsidiary	Amount receivable	-	-	1.26	1.37		
174 One97 Communications Rwanda Private Limited	One97 Benin SA	Fellow Subsidiary	Amount receivable	-	-	0.26	0.28		
175 One97 Communications Tanzania Private Limited	One97 Uganda Limited	Fellow Subsidiary	Amount receivable	-	-	0.64	0.69		
L76 One97 Communications Tanzania Private	One97 Benin SA	Fellow Subsidiary	Amount receivable	-	-	0.19	0.20		
1.77 One97 Communications Tanzania Private Limited	One97 Ivory Coast SA	Fellow Subsidiary	Amount receivable	-	-	1.71	1.85		
178 One 97 Communications Limited	Paytm E-Commerce Private Limited	Common director having shareholding (more than 2 %)	Rendering of services to related parties	516.84	516.84	29.89	83.90		
179 One 97 Communications Limited	Paytm E-Commerce Private Limited	Common director having shareholding (more than 2 %)	Reimbursement of expenses incurred on behalf of related	20.39	20.39	12.95	22.31		
180 One 97 Communications Limited	Paytm E-Commerce Private Limited	Common director having	parties Services received from related	40.86	40.86	79.02	60.90		
181 One 97 Communications Limited	Paytm E-Commerce Private Limited	shareholding (more than 2 %) Common director having	parties Amount payable	-	-	4,176.29	3,833.97		
182 Paytm Payments Services Limited	Paytm E-Commerce Private Limited	shareholding (more than 2 %) Common director	Rendering of services to related	NA	44.87	-	-		
			parties			400.00			
183 Paytm Payments Services Limited 184 One 97 Communications Limited	Paytm E-Commerce Private Limited  Aye Finance Private Limited	Common director Common director	Amount payable Rendering of services to related	0.79	0.79	126.23 1.20	0.00		
185 One 97 Communications Limited	Mountain Trail Foods Pvt Ltd	Common director	parties  Rendering of services to related	0.02	0.02		0.00		

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					
88 One 97 Communications Limited	Phasorz Technologies Private Limited	One of the director is a Member	Rendering of services to related	4.54	4.54	1.15	3.50				
			parties								
189 One 97 Communications Limited	Urbanclap Technologies India Private Limited	Common director	Rendering of services to related	4.31	4.31						
	· · · · · ·		parties								
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	0.04	0.04	0.00					
			parties								
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	Ave Finance Private Limited	Common director	Rendering of services to related	NA	0.00	-					
			parties								
194 Paytm Payments Services Limited	Tinysurprise Online Services Private Limited	One of the director is a Member	Rendering of services to related	NA	0.00	-					
, ,			parties								
195 Paytm Payments Services Limited	Urbanciao 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	3.92	3.92	3.20					
			parties								
199 One 97 Communications Limited	Immaculatebites Private Limited	One of the director is a Member	Services received from related	0.57	0.57	1.17					
			parties								
200 One 97 Communications Limited	Yourstory Media Private Limited	One of the director is a Member	Services received from related	1.75	1.75	0.45					
	, in the second		parties								
201 One 97 Communications Limited	Shardul Amarchand Mangaldas & Co.	One of the director is Managing	Services received from related	6.45	6.45	45.41					
		Partner	parties								
202 One 97 Communications Limited	Busybees Logistics Solutions Private Limited	Common director	Services received from related	17.25	17.25	1.32	0.00				
	.,		parties		-	-					
203 One 97 Communications Limited	GoOii 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		-	2.47					
	•		parties								
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 Shardul Shroff	Independent Director	Director Remuneration	10.19	10.19	18.50	10.19				
209 One 97 Communications Limited	Mr. Ashit Raniit Lilani	Independent Director	Director Remuneration	8.15	8.15	10.94	8.15				
210 One 97 Communications Limited	Mr. Neerai Arora	Independent Director	Director Remuneration	8.15	8.15	10.70	8.15			1	