



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

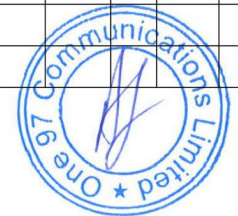
Yours Sincerely,

For **One 97 Communications Limited**

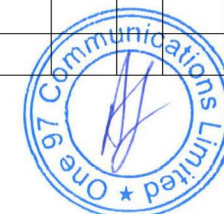

Amit Khera
Company Secretary & Compliance Officer



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.					
S. No.	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				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
								Opening balance	Closing balance							
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	-	-						



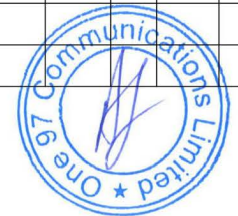
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Details of the party (listed entity / subsidiary) entering into the transaction			Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of the transaction during 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 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							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
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	-	-								



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					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					
S. No.	Name	PAN	Name	PAN							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
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		Alipay 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	-	-								



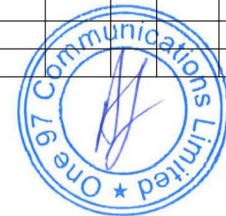
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											In case of any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments					
											Nature of indebtedness (loan / issuance of debt / any other etc.)			Cost			Tenure		
S. No.	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance				Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate	Tenure	Secured/ unsecured		
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									



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						Opening balance	Closing balance			Nature (loan/ advance/ inter-corporate deposit/ investment)								
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.							
											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	Purpose for which the funds will be utilised by the ultimate recipient of funds
168	One97 Communications Singapore Private Limited		One97 Communications Bangladesh Private Limited		Subsidiary	Amount receivable	-	-	1.18	1.20								
169	One97 Communications Singapore Private Limited		One97 Ivory Coast SA		Subsidiary	Amount Payable	-	-	0.77	0.79								
170	One97 Communications Singapore Private Limited		One97 Benin SA		Subsidiary	Amount receivable	-	-	10.32	10.48								
171	One97 Communications Singapore Private Limited		One97 Uganda Limited		Subsidiary	Amount receivable	-	-	3.17	3.23								
172	One97 Communications Singapore Private Limited		One Nine Seven Communication Nepal Private Limited		Subsidiary	Amount receivable	-	-	1.49	1.66								
173	One97 Communications Singapore Private Limited		One Nine Seven Digital Solutions Ltd		Subsidiary	Amount receivable	-	-	0.06	0.06								
174	One97 Communications Singapore Private Limited		One Nine Seven Communication Saudi Arabia for Communication & Information Technology		Subsidiary	Amount receivable	-	-	3.88	4.33								
175	One97 Communications Singapore Private Limited		One97 Communications Nigeria Limited		Fellow Subsidiary	Amount receivable	-	-	0.12	0.12								
176	One97 Communications Nigeria Limited		One97 Communications FZ-LLC		Fellow Subsidiary	Amount Payable	-	-	1.63	1.83								
177	One97 Communications Nigeria Limited		One97 Benin SA		Fellow Subsidiary	Amount receivable	-	-	10.49	10.68								
178	One97 Communications FZ LLC		One97 Communications Bangladesh Private Limited		Fellow Subsidiary	Amount Payable	-	-	0.10	0.10								
179	One97 Communications FZ LLC		One97 Ivory Coast SA		Fellow Subsidiary	Amount receivable	-	-	0.44	0.45								
180	One97 Communications FZ LLC		One97 Benin SA		Fellow Subsidiary	Amount receivable	-	-	4.38	4.46								
181	One97 Communications FZ LLC		One97 Uganda Limited		Fellow Subsidiary	Amount receivable	-	-	0.31	0.31								
182	One97 Communications FZ LLC		One Nine Seven Communication Saudi Arabia for Communication & Information Technology		Fellow Subsidiary	Amount receivable	-	-	1.69	1.26								
183	One97 Communications Rwanda Private Limited		One97 Benin SA		Fellow Subsidiary	Amount receivable	-	-	0.26	0.26								
184	One97 Communications Tanzania Private Limited		One97 Uganda Limited		Fellow Subsidiary	Amount receivable	-	-	0.64	0.64								
185	One97 Communications Tanzania Private Limited		One97 Benin SA		Fellow Subsidiary	Amount receivable	-	-	0.19	0.19								
186	One97 Communications Tanzania Private Limited		One97 Ivory Coast SA		Fellow Subsidiary	Amount receivable	-	-	1.69	1.71								
187	One 97 Communications Limited		Paytm E-Commerce Private Limited		Common director having shareholding (more than 2 %)	Rendering of services to related parties	647.31	647.31	192.91	42.83								
188	One 97 Communications Limited		Paytm E-Commerce Private Limited		Common director having shareholding (more than 2 %)	Reimbursement of expenses incurred on behalf of related parties	50.73	50.73	-	-								
189	One 97 Communications Limited		Paytm E-Commerce Private Limited		Common director having shareholding (more than 2 %)	Services received from related parties	96.51	96.51	178.59	79.02								
190	One 97 Communications Limited		Paytm E-Commerce Private Limited		Common director having shareholding (more than 2 %)	Amount Payable	-	-	4,735.10	4,176.29								
191	Paytm Payments Services Limited		Paytm E-Commerce Private Limited		Common director	Rendering of services	NA	53.68	-	-								
192	Paytm Payments Services Limited		Paytm E-Commerce Private Limited		Common director	Amount Payable	-	-	126.23	79.51								
193	One 97 Communications Limited		Tinysurprise Online Services Private Limited		One of the director is a Member	Amount Receivable	-	-	0.00	-								
194	One 97 Communications Limited		Phasorz Technologies Pvt Ltd		One of the director is a Member	Sale of services	2.80	2.80	0.39	1.19								
195	One 97 Communications Limited		Juggernaut Books Private Limited		One of the director is a Member	Amount Receivable	-	-	0.00	0.00								
196	One 97 Communications Limited		Yourstory Media Private Limited		One of the director is a Member	Sale of services	0.04	0.04	-	0.00								
197	One 97 Communications Limited		Yourstory Media Private Limited		One of the director is a Member	Amount Payable	-	-	0.04	-								
198	One 97 Communications Limited		MOUNTAIN TRAIL FOODS PVT LTD		Common director	Sale of services	0.06	0.06	-	-								
199	One 97 Communications Limited		MOUNTAIN TRAIL FOODS PVT LTD		Common director	Amount Payable	-	-	0.01	0.00								
200	One 97 Communications Limited		Aye Finance Private Limited		Common director	Sale of services	0.59	0.59	-	1.20								
201	One 97 Communications Limited		Aye Finance Private Limited		Common director	Amount Payable	-	-	0.29	-								
202	One 97 Communications Limited		Busypees Logistics Solutions Private Limited		Common director	Sale of services	-	-	-	1.87								
203	One 97 Communications Limited		Busypees Logistics Solutions Private Limited		Common director	Amount Payable	-	-	0.00	-								
204	One 97 Communications Limited		Yeeba Food Services Private Limited		Common director	Sale of services	-	-	-	-								
205	One 97 Communications Limited		Amishi Consumer Technologies Private Limited		Common director	Amount Receivable	-	-	0.06	0.15								
206	One 97 Communications Limited		Rivigo Services Private Limited		Common director	Sale of services	1.30	1.30	-	2.47								
207	One 97 Communications Limited		Rivigo Services Private Limited		Common director	Amount Payable	-	-	0.41	-								
208	One 97 Communications Limited		Urbanclap Technologies India Private Limited		Common director	Sale of services	2.30	2.30	0.00	-								
209	One 97 Communications Limited		Urbanclap Technologies India Private Limited		Common director	Amount Payable	-	-	-	1.15								
210	One 97 Communications Limited		Capfloat Financial Services Private Limited		Common director	Amount Receivable	-	-	0.04	1.35								
211	One 97 Communications Limited		Mr. Mark Schwartz		Independent Director	Director Remuneration	9.25	9.25	78.72	87.97								
212	One 97 Communications Limited		Ms. Pallavi Shandul Shroff		Independent Director	Director Remuneration	9.25	9.25	9.25	18.50								
213	One 97 Communications Limited		Mr. Ashit Ranjit Lilani		Independent Director	Director Remuneration	7.40	7.40	3.54	10.94								
214	One 97 Communications Limited		Mr. Neeraj Arora		Independent Director	Director Remuneration	7.40	7.40	3.30	10.70								
215	One 97 Communications Limited		Applied Life Private Limited		One of the director is a Member	Receiving of services	4.32	4.32	1.60	3.18								
216	One 97 Communications Limited		Immaculatebites Private Limited		One of the director is a Member	Receiving of services	1.22	1.22	-	1.17								
217	One 97 Communications Limited		GoQii Inc.		One of the director is a Member	Receiving of services	0.02	0.02	1.58	1.59								
218	One 97 Communications Limited		Yourstory Media Private Limited		One of the director is a Member	Receiving of services	0.45	0.45	-	0.45								



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											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
S. No.	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance								
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								

