



October 27, 2026

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 under Regulation 8(2) of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 ("SEBI PIT Regulations") - Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information

Dear Sir/ Ma'am,

Pursuant to Regulation 8(2) of the SEBI PIT Regulations, please find attached herewith the Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information framed under Regulation 8(1) of SEBI PIT Regulations as amended by the Board of Directors in their meeting held on October 26, 2026.

The aforesaid details will also be hosted on the Company's website viz. <https://ir.paytm.com/>.

Kindly take the same on record.

Thanking you

Yours Sincerely,

For **One 97 Communications Limited**

SUNIL

KUMAR

BANSAL

Sunil Kumar Bansal

Company Secretary & Compliance Officer

FCS: 4810

Digitally signed by
SUNIL KUMAR
BANSAL
Date: 2026.10.27
16:05:45+05'30'

Encl.: As above

One 97 Communications Limited

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ONE 97 COMMUNICATIONS LIMITED
CODE OF PRACTICES AND PROCEDURES FOR FAIR DISCLOSURE OF UNPUBLISHED
PRICE SENSITIVE INFORMATION

Purpose of this Code

Regulation 8(1) of the SEBI (Prohibition of Insider Trading) Regulations, 2015 ("PIT Regulations") requires every listed company to formulate and publish, on its official website, a Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information ("Code"), adhering to the principles set out in Schedule A to the PIT Regulations.

Version Control

Policy Version	Date of Board approval	Effective Date
Version 1.0	July 10, 2021	July 10, 2021
Version 2.0	July 22, 2025	July 22, 2025
Version 3.0	October 26, 2026	October 26, 2026

Review Mechanism

As required under applicable law, or as the Company otherwise considers necessary.

I. Objective

This Code sets out the practices and procedures of One 97 Communications Limited (the "Company") for fair disclosure of Unpublished Price Sensitive Information ("UPSI").

II. Definitions

"Insider" shall have the meaning assigned to it under the PIT Regulations.

"UPSI" shall have the meaning assigned to it under the PIT Regulations.

Any other term not defined in this Code shall have the meaning assigned to it under the PIT Regulations, Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, applicable accounting standards, or other applicable law.

III. Principles of Fair Disclosure

In accordance with Regulation 8(1) read with Schedule A to the PIT Regulations, the Company shall:

1. Cause prompt public disclosure of UPSI that would impact price discovery no sooner than credible and concrete information comes into being in order to make such information generally available.
2. Uniformly and universally disseminate UPSI to avoid selective disclosure.
3. Promptly disseminate UPSI that gets disclosed selectively, inadvertently or otherwise to make such information generally available.
4. Appropriately and fairly respond to queries on news reports and requests for verification of market rumours by regulatory authorities.
5. Ensure that information shared with analysts and research personnel is not UPSI.
6. Develop best practices to make transcripts or records of proceedings of meetings with analysts and other investor relations conferences on the official website to ensure official confirmation and documentation of disclosures made.
7. Handle all UPSI on a need-to-know basis.

IV. Chief Investor Relations Officer

The Chief Financial Officer is designated as the Chief Investor Relations Officer ("CIRO"), responsible for overseeing the dissemination of information and disclosure of UPSI. The CIRO may consult relevant officials within the Company to verify the correctness and credibility of UPSI proposed to be disclosed.

V. Legitimate Purpose

An Insider may share UPSI for a legitimate purpose, in accordance with the Company's Policy for Determination of Legitimate Purposes as formulated under Regulation 3(2A) of the PIT Regulations and set out in Annexure A to this Code.

VI. Leak or Suspected Leak of UPSI

On becoming aware of any leak or suspected leak of UPSI, the Company shall follow the inquiry policy formulated under Regulation 9A(5) of the PIT Regulations, and the CIRO shall ensure compliance with such policy.

VII. Disclosure of this Code

In accordance with the PIT Regulations, this Code will be hosted on the Company's website and this Code and every amendment to this Code will be promptly intimated to the stock exchanges on which the Company's securities are listed.

VIII. Conflict

In the event of any conflict between this Code and applicable law, the applicable law in force from time to time shall prevail.

Annexure A

Policy for Determination of Legitimate Purposes

I. Introduction

This Policy for Determination of Legitimate Purposes ("Policy") is formulated under Regulation 3(2A) of the PIT Regulations to identify 'legitimate purposes' for which UPSI relating to the Company may be shared by an Insider, as an exception to the general prohibition on communication of UPSI under the PIT Regulations, provided such sharing is not carried out to evade or circumvent the PIT Regulations.

II. Legitimate Purpose – Explanation

- (a) Whether a particular instance of sharing constitutes a 'legitimate purpose' depends on the specific facts and circumstances of that instance. "Legitimate Purposes" means sharing of UPSI in the ordinary course of business by an Insider with the following, provided that such sharing has not been carried out to evade or circumvent the prohibitions of PIT Regulations: (i) auditors, accountancy firms, legal advisors, merchant bankers, consultants; (ii) Company's contractual counterparties and business / commercial partners; (iii) lenders (if any); (iv) customers and suppliers; and (v) any other advisors/consultants/partners. Any such person with whom UPSI is shared pursuant to a "legitimate purpose" shall be considered as an "insider" for purposes of PIT Regulations and shall be duly notified to maintain confidentiality of such UPSI in compliance with PIT Regulations.
- (b) Any person with whom UPSI is shared for a legitimate purpose shall be considered an 'Insider' for the purposes of the PIT Regulations, and due notice shall be given to such person of the obligation to maintain confidentiality of the UPSI, use the UPSI solely for the purpose for which it was disclosed and not trade in the securities of the Company while in possession of the UPSI.
- (c) Where UPSI is shared for a transaction of the nature described in Regulation 3(3) of the PIT Regulations, the Compliance Officer shall ensure the execution of a confidentiality agreement with the recipient, as required under Regulation 3(4) of the PIT Regulations.

III. Structured Digital Database

- (a) In accordance with Regulations 3(5) and 3(6) of the PIT Regulations, the Company shall maintain and not outsource, a structured digital database recording such details and for such specified time period as set out therein.
- (b) Information relating to UPSI not originating internally shall be entered into the database within 2 (two) calendar days of its receipt.