

One 97 Communications Limited

Amounts in INR (crores)

S. No.	Details of the party (listed entity / subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the audit committee (Refer Note 1)	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Value of the transaction during the reporting period April 2025 to Sept 2025	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		
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						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 (end-usage)		
1	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Rendering of services	73.00	Approved	-	20.62	7.62	5.11								
2	One 97 Communications Limited		One97 Communications FZ-LLC		Subsidiary	Rendering of services	61.80	Approved	-	5.95	21.74	5.93								
3	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Rendering of services	57.45	Approved	-	12.80	2.40	1.31								
4	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Rendering of services	5.00	Approved	-	2.27	3.01	2.08								
5	One 97 Communications Limited		Paytm Labs Inc.		Step down Subsidiary	Rendering of services	19.00	Approved	-	1.83	1.10	0.65								
6	One 97 Communications Limited		Paytm Payments Bank Limited		Associate	Rendering of services	5.00	Approved	-	4.65	30.32	30.57								
7	One 97 Communications Limited		One97 Communications Tanzania Private Limited		Step down Subsidiary	Rendering of services	5.51	Approved	-	0.95	3.15	2.48								
8	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	Rendering of services	5.00	Approved	-	0.10	7.73	4.69								
9	One 97 Communications Limited		Nearbuy India Private Limited		Step down Subsidiary	Rendering of services	3.51	Approved	-	0.98	0.27	0.51								
10	One 97 Communications Limited		One97 Communications Malaysia Sdn. Bdn		Step down Subsidiary	Rendering of services	4.50	Approved	-	1.13	0.46	1.13								
11	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Rendering of services	5.10	Approved	-	0.93	1.40	2.59								
12	One 97 Communications Limited		Infinity Transoft Solution Private Limited		Associate	Rendering of services	1.00	Approved	-	0.28	0.00	-								
13	One 97 Communications Limited		First Games Technology Private Limited		Joint Venture of Subsidiary	Rendering of services	2.00	Approved	-	0.22	2.12	1.60								
14	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Rendering of services	7.20	Approved	-	0.32	0.06	0.39								
15	One 97 Communications Limited		Eatgood Technologies Private Limited		Associate	Rendering of services	1.00	Approved	-	0.07	-	-								
16	One 97 Communications Limited		One97 Communications Singapore Private Limited		Subsidiary	Rendering of services	5.19	Approved	-	0.06	0.01	0.06								
17	One 97 Communications Limited		Fincollect Services Private Limited		Step down Subsidiary	Rendering of services	1.00	Approved	-	0.00	0.05	0.02								
18	One 97 Communications Limited		PAI Platforms Private Limited		Entity controlled by Key Managerial Personnel (KMP)	Rendering of services	107.00	Approved	-	36.46	4.49	1.25								
19	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Services received	305.00	Approved	-	265.49	0.00	0.01								
20	One 97 Communications Limited		Fincollect Services Private Limited		Step down Subsidiary	Services received	225.00	Approved	-	78.85	58.91	27.13								
21	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Services received	100.96	Approved	-	37.42	-	-								
22	One 97 Communications Limited		Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Subsidiary	Services received	141.50	Approved	-	50.43	10.74	22.98								
23	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	Services received	11.00	Approved	-	2.70	2.21	3.26								
24	One 97 Communications Limited		OCL Tech Platforms Limited (formerly known as One 97 Communications India Limited)		Subsidiary	Services received	5.00	Approved	-	3.95	0.81	1.80								
25	One 97 Communications Limited		Paytm Payments Bank Limited		Associate	Services received	5.00	Approved	-	0.07	0.44	0.41								
26	One 97 Communications Limited		One97 Communications FZ-LLC		Subsidiary	Services received	4.00	Approved	-	0.13	0.62	-0.01								
27	One 97 Communications Limited		Paytm Insuretech Private Limited		Associate	Services received	0.50	Approved	-	0.17	0.05	0.08								
28	One 97 Communications Limited		One97 Communications Singapore Private Limited		Subsidiary	Services received	5.00	Approved	-	3.48	2.09	3.63								
29	One 97 Communications Limited		PAI Platforms Private Limited		Entity controlled by Key Managerial Personnel (KMP)	Services received	10.00	Approved	-	2.46	0.83	0.56								
30	One 97 Communications Limited		First Games Technology Private Limited		Joint Venture of Subsidiary	Reimbursement of expenses incurred on behalf of related parties	10.00	Approved	-	4.69	-	-								
31	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	10.50	Approved	-	1.60	6.34	0.89								
32	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	10.00	Approved	-	1.57	-	-								

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													Details of the loans, inter-corporate deposits, advances or investments							
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						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 (end-usage)					
33	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	6.92	Approved	-	1.39	-	-								
34	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	1.82	Approved	-	0.37	0.92	0.37								
35	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	2.66	Approved	-	0.51	-	-								
36	One 97 Communications Limited		Nearbuy India Private Limited		Step down Subsidiary	Reimbursement of expenses incurred on behalf of related parties	1.50	Approved	-	0.51	-	-								
37	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	3.50	Approved	-	0.04	1.87	1.37								
38	One 97 Communications Limited		OCL Tech Platforms Limited (formerly known as One 97 Communications India Limited)		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	10.50	Approved	-	0.29	0.25	1.08								
39	One 97 Communications Limited		Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	3.20	Approved	-	0.32	0.14	0.22								
40	One 97 Communications Limited		Fincollect Services Private Limited		Step down Subsidiary	Reimbursement of expenses incurred on behalf of related parties	0.07	Approved	-	0.02	0.00	-								
41	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	0.11	Approved	-	0.00	-	-								
42	One 97 Communications Limited		PAI Platforms Private Limited		Entity controlled by Key Managerial Personnel (KMP)	Reimbursement of expenses incurred on behalf of related parties	6.00	Approved	-	2.04	0.82	0.67								
43	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Inter corporate loan given	950 **	Approved	-	685.00	70.00	184.00			Inter Corporate Loan	9.25%	30 months	Unsecured	Business Purpose	
44	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Repayment of Inter Corporate Loan by Subsidiary	NA	Not Applicable	-	580.67	-	-								
45	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Inter corporate loan receivable	-	None	-	-	12.67	-								
46	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Repayment of Inter Corporate Loan by Subsidiary	NA	Not Applicable	-	13.16	-	-								
47	One 97 Communications Limited		First Games Technology Private Limited		Joint Venture of Subsidiary	Interest income earned	15.00	Approved	-	3.27	-	-								
48	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Interest income earned	50.00	Approved	-	10.17	-	-								
49	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Interest income earned	1.11	Approved	-	0.52	-	-								
50	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Interest income earned	0.15	Approved	-	0.02	-	-								
51	One 97 Communications Limited		First Games Technology Private Limited		Joint Venture of Subsidiary	Inter corporate loan receivable	-	None	-	-	187.10 *	189.99 *								
52	One 97 Communications Limited		First Games Technology Private Limited		Joint Venture of Subsidiary	Loss Allowance on Inter corporate loan	NA	Not Applicable	-	-189.99 ^	-	-189.99								
53	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Inter corporate loan receivable	-	None	-	-	7.97	7.97								
54	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Loss Allowance on Inter corporate loan	-	None	-	-	-7.97	-7.97								
55	One 97 Communications Limited		Admirable Software Limited		Associate	Interest income earned on Optionally Convertible Debentures	5.04	Approved	-	2.60	-	-								
56	One 97 Communications Limited		Paytm Financial Services Limited		Associate	Interest income earned on Optionally Convertible Debentures	3.00	Approved	-	1.44	-	-								
57	One 97 Communications Limited		Eatgood Technologies Private Limited		Associate	Interest income earned on Optionally Convertible Debentures	1.20	Approved	-	0.40	-	-								
58	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Interest income earned on Optionally Convertible Debentures	1.20	Approved	-	0.20	-	-								
59	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Interest income earned on Optionally Convertible Debentures	0.10	Approved	-	0.01	-	-								
60	One 97 Communications Limited		Nearbuy India Private Limited		Step down Subsidiary	Interest income earned on Optionally Convertible Debentures	0.16	Approved	-	0.05	-	-								

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													Details of the loans, inter-corporate deposits, advances or investments							
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						Opening balance (Refer Note 2)	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 (end-usage)
61	One 97 Communications Limited		Admirable Software Limited		Associate	Investment in Optionally Convertible Debentures	-	None	-	-	53.22	55.07								
62	One 97 Communications Limited		Paytm Financial Services Limited		Associate	Investment in Optionally Convertible Debentures	-	None	-	-	28.66	30.07								
63	One 97 Communications Limited		Nearbuy India Private Limited		Step down Subsidiary	Investment in Optionally Convertible Debentures	-	None	-	-	14.05	14.05								
64	One 97 Communications Limited		Eatgood Technologies Private Limited		Associate	Investment in Optionally Convertible Debentures	-	None	-	-	7.98	8.36								
65	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Investment in Optionally Convertible Debentures	-	None	-	-	4.15	4.24								
66	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Investment in Optionally Convertible Debentures	-	None	-	-	2.00	2.00								
67	One 97 Communications Limited		Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Subsidiary	Amount Receivable	-	None	-	-	0.00	-								
68	One 97 Communications Limited		One Nine Seven Communication Nepal Private Limited		Step down Subsidiary	Amount Receivable	-	None	-	-	13.75	14.05								
69	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Amount receivable from payment gateway	-	None	-	-	217.28	324.48								
70	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Amount receivable for sale of business	NA	Not Applicable	-	56.76	105.51	52.68								
71	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Amount receivable	-	None	-	-	6.02	7.35								
72	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Amount receivable	-	None	-	-	3.27	0.03								
73	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	Amount receivable	-	None	-	-	1.10	-								
74	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Amount receivable	-	None	-	-	0.45	-								
75	One 97 Communications Limited		One Nine Seven Digital Solutions Limited		Step down Subsidiary	Amount receivable	-	None	-	-	0.17	0.18								
76	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Amount receivable	-	None	-	-	0.00	-								
77	One 97 Communications Limited		One97 Communications Nigeria Limited		Subsidiary	Amount receivable	-	None	-	-	21.15	21.94								
78	One 97 Communications Limited		Paytm Payments Bank Limited		Associate	Amount receivable	-	None	-	-	0.50	0.50								
79	One 97 Communications Limited		One97 Benin SA		Step down Subsidiary	Amount receivable	-	None	-	-	0.58	0.60								
80	One 97 Communications Limited		One97 Communications Bangladesh Private Limited		Step down Subsidiary	Amount receivable	-	None	-	-	2.09	2.17								
81	One 97 Communications Limited		One97 Communications Nigeria Limited		Subsidiary	Loss allowance for Amount receivable	-	None	-	-	-21.15	-21.94								
82	One 97 Communications Limited		Paytm Payments Bank Limited		Associate	Loss allowance for Amount receivable	NA	Not Applicable	-	-12.38	-18.19	-30.57								
83	One 97 Communications Limited		One Nine Seven Communication Nepal Private Limited		Step down Subsidiary	Loss allowance for Amount receivable	-	None	-	-	-13.75	-14.05								
84	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	Loss allowance for Amount receivable	NA	Not Applicable	-	-2.80	-	-2.80								
85	One 97 Communications Limited		One97 Communications Bangladesh Private Limited		Step down Subsidiary	Loss allowance for Amount receivable	-	None	-	-	-2.09	-2.17								
86	One 97 Communications Limited		One97 Benin SA		Step down Subsidiary	Loss allowance for Amount receivable	-	None	-	-	-0.58	-0.60								
87	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Amount payable	-	None	-	-	1.66	0.19								
88	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Amount payable	-	None	-	-	0.12	0.19								
89	One 97 Communications Limited		Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Subsidiary	Amount payable	-	None	-	-	0.98	0.01								
90	One 97 Communications Limited		OCL Tech Platforms Limited (formerly known as One 97 Communications India Limited)		Subsidiary	Amount payable	-	None	-	-	0.98	0.00								
91	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Others	0.49	Approved	-	0.49	-	0.49								
92	One 97 Communications Limited		Paytm Insuretech Private Limited		Associate	Amount payable	-	None	-	-	0.07	-								
93	One 97 Communications Limited		Infinity Transoft Solution Private Limited		Associate	Amount payable	-	None	-	-	0.04	0.04								
94	One 97 Communications Limited		First Games Technology Private Limited		Joint Venture of Subsidiary	Amount payable	-	None	-	-	0.03	0.23								
95	One 97 Communications Limited		Admirable Software Limited		Associate	Amount payable	-	None	-	-	0.02	0.00								

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	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						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 (end-usage)		
96	One 97 Communications Limited		Paytm Financial Services Limited		Associate	Amount payable	-	None	-	-	0.01	-								
97	One 97 Communications Limited		Nearbuy India Private Limited		Step down Subsidiary	Amount payable	-	None	-	-	0.02	0.02								
98	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Amount payable	-	None	-	-	0.00	-								
99	One 97 Communications Limited		PAI Platforms Private Limited		Entity controlled by Key Managerial Personnel (KMP)	Amount payable	-	None	-	-	146.44	117.43								
100	One 97 Communications Limited		One97 Communications Singapore Private Limited		Subsidiary	Recovery of ESOP Cost from Subsidiary under Recharge arrangement	30.00	Approved	-	0.17	-	-								
101	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Reversal of Unvested ESOPs cost on separation under Recharge arrangement	15.00	Approved	-	-0.24	-	-								
102	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Recovery of ESOP Cost from Subsidiary under Recharge arrangement	18.00	Approved	-	0.80	-	-								
103	One 97 Communications Limited		OCL Tech Platforms Limited (formerly known as One 97 Communications India Limited)		Subsidiary	Recovery of ESOP Cost from Subsidiary under Recharge arrangement	6.00	Approved	-	2.05	-	-								
104	One 97 Communications Limited		Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Subsidiary	Recovery of ESOP Cost from Subsidiary under Recharge arrangement	6.00	Approved	-	0.07	-	-								
105	One 97 Communications Limited		One97 Communications FZ-LLC		Subsidiary	Stock Options granted to employees of subsidiaries and associates	6.43	Approved	-	6.43	-	-								
106	One 97 Communications Limited		OCL Tech Platforms Limited (formerly known as One 97 Communications India Limited)		Subsidiary	Stock Options granted to employees of subsidiaries and associates	0.46	Approved	-	0.46	-	-								
107	One 97 Communications Limited		Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Subsidiary	Stock Options granted to employees of subsidiaries and associates	0.01	Approved	-	0.01	-	-								
108	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Stock Options granted to employees of subsidiaries and associates	0.02	Approved	-	0.02	-	-								
109	One 97 Communications Limited		One97 Communications Singapore Private Limited		Subsidiary	Stock Options granted to employees of subsidiaries and associates	2.81	Approved	-	2.81	-	-								
110	One 97 Communications Limited		Paytm Insuretech Private Limited		Associate	Stock Options granted to employees of subsidiaries and associates	0.00	Approved	-	0.00	-	-								
111	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Reversal of Unvested ESOPs cost on separation	-1.36	Approved	-	-1.36	-	-								
112	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Reversal of Unvested ESOPs cost on separation	-3.19	Approved	-	-3.19	-	-								
113	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Reversal of Unvested ESOPs cost on separation	-0.10	Approved	-	-0.10	-	-								
114	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Reversal of Unvested ESOPs cost on separation	-0.66	Approved	-	-0.66	-	-								
115	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	Reversal of Unvested ESOPs cost on separation	-0.14	Approved	-	-0.14	-	-								
116	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Reversal of Unvested ESOPs cost on separation	-2.32	Approved	-	-2.32	-	-								
117	One 97 Communications Limited		OCL Tech Platforms Limited (formerly known as One 97 Communications India Limited)		Subsidiary	Sale of property, plant & equipment	0.75	Approved	-	0.00	0.01	0.00								
118	One 97 Communications Limited		First Games Technology Private Limited		Joint Venture of Subsidiary	Sale of property, plant & equipment	2.25	Approved	-	0.01	-	-								
119	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Sale of property, plant & equipment	0.50	Approved	-	0.04	-	-								
120	One 97 Communications Limited		Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Subsidiary	Sale of property, plant & equipment	0.50	Approved	-	0.08	-	-								
121	One 97 Communications Limited		Nearbuy India Private Limited		Step down Subsidiary	Sale of property, plant & equipment	0.28	Approved	-	0.01	-	-								
122	One 97 Communications Limited		Fincollect Services Private Limited		Step down Subsidiary	Sale of property, plant & equipment	0.75	Approved	-	0.01	-	-								
123	One 97 Communications Limited		Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Subsidiary	Purchase of Property, plant & equipment	-	None	-	-	1.57	-								

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124	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Purchase of Property, plant & equipment	0.50	Approved	-	0.00	-	-								
125	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Purchase of Property, plant & equipment	0.75	Approved	-	0.12	-	-								
126	One 97 Communications Limited		PAI Platforms Private Limited		Entity controlled by Key Managerial Personnel (KMP)	Purchase of Property, plant & equipment	0.75	Approved	-	0.01	-	-								
127	One 97 Communications Limited		Paytm Foundation		Subsidiary	Contribution for CSR Purpose	10.00	Approved	-	0.02	-	-								
128	Paytm Payments Services Limited		Eatgood Technologies Private Limited		Associate of the Holding company	Rendering of services	NA	Not Applicable	-	0.78	0.05	0.01								
129	Paytm Payments Services Limited		Nearbuy India Private Limited		Fellow Subsidiary	Rendering of services	NA	Not Applicable	-	0.23	0.01	0.01								
130	Paytm Payments Services Limited		Paytm Money Limited		Fellow Subsidiary	Rendering of services	NA	Not Applicable	-	0.25	0.20	0.31								
131	Paytm Payments Services Limited		Paytm Insurance Broking Private Limited		Fellow Subsidiary	Rendering of services	NA	Not Applicable	-	0.08	0.03	0.07								
132	Paytm Payments Services Limited		First Games Technology Private Limited		Joint Venture of Fellow subsidiary	Rendering of services	NA	Not Applicable	-	0.08	0.00	-0.02								
133	Paytm Payments Services Limited		Infinity Transoft Solution Private Limited		Associate of the Holding company	Rendering of services	NA	Not Applicable	-	0.00	-	-								
134	Paytm Payments Services Limited		Paytm Services Private Limited		Fellow Subsidiary	Rendering of services	-	None	-	-	0.01	0.01								
135	Paytm Payments Services Limited		PAI Platforms Private Limited		Others	Rendering of services	NA	Not Applicable	-	1.54	-	-								
136	Paytm Payments Services Limited		Paytm Payments Bank Limited		Associate of the Holding company	Services received	NA	Not Applicable	-	0.01	0.60	0.01								
137	Paytm Payments Services Limited		Paytm Payments Bank Limited		Associate of the Holding company	Amount receivable from payment gateway	-	None	-	-	0.00	0.00								
138	Paytm Payments Services Limited		Mobiquest Mobile Technologies Private Limited		Fellow Subsidiary	Amount receivable	-	None	-	-	0.00	0.00								
139	Paytm Payments Services Limited		First Games Technology Private Limited		Joint Venture of Fellow subsidiary	Amount payable	-	None	-	-	0.99	0.13								
140	Paytm Payments Services Limited		Eatgood Technologies Private Limited		Associate of the Holding company	Amount payable	-	None	-	-	0.49	1.86								
141	Paytm Payments Services Limited		Nearbuy India Private Limited		Fellow Subsidiary	Amount payable	-	None	-	-	0.22	0.20								
142	Paytm Payments Services Limited		Paytm Services Private Limited		Fellow Subsidiary	Amount payable	-	None	-	-	-	-								
143	Paytm Payments Services Limited		PAI Platforms Private Limited		Others	Amount payable	-	None	-	-	3.36	2.61								
144	Paytm Payments Services Limited		Paytm Foundation		Fellow Subsidiary	Contribution for CSR Purpose	NA	Not Applicable	-	0.59	-	0.09								
145	Paytm Money Limited		Paytm Insurance Broking Private Limited		Fellow Subsidiary	Amount receivable	-	None	-	-	0.14	-								
146	Paytm Money Limited		Paytm Services Private Limited		Fellow Subsidiary	Amount receivable	-	None	-	-	0.06	-								
147	Paytm Money Limited		Paytm Services Private Limited		Fellow Subsidiary	Others	NA	Not Applicable	-	0.01	-	0.01								
148	Paytm Money Limited		Directors, Key Managerial Personnel (KMP) & Relatives of KMP		Directors, KMP & Relatives of KMP	Others	NA	Not Applicable	-	0.00	0.00	0.00								
149	Urja Money Private Limited		Fincollect Services Private Limited		Subsidiary	Rendering of services	NA	Not Applicable	-	6.80	3.86	1.84								
150	One97 USA Inc.		Paytm Labs Inc.		Subsidiary of Fellow Subsidiary	Rendering of services	NA	Not Applicable	-	2.28	4.42	3.54								
151	One 97 Communications Limited		Mountain Trail Foods Private Limited		Others	Rendering of services	0.04	Approved	-	0.00	-	-								
152	One 97 Communications Limited		Eltxmir Foods LLP		Others	Rendering of services	0.01	Approved	-	0.01	-	-								
153	One 97 Communications Limited		Nurturing Green Plantation Private Limited		Others	Rendering of services	0.10	Approved	-	0.00	0.02	0.02								
154	Paytm Payments Services Limited		Capfloat Financial Services Private Limited		Others	Rendering of services	NA	Not Applicable	-	0.74	0.14	0.45								
155	Paytm Payments Services Limited		Nobroker Technologies Solutions Private Limited		Others	Rendering of services	NA	Not Applicable	-	0.01	-	-								
156	Paytm Payments Services Limited		VRB Consumer Products Private Limited (formerly known as Veeba Food Services Private Limited)		Others	Rendering of services	NA	Not Applicable	-	0.00	-	-								
157	Paytm Payments Services Limited		Phasorz Technologies Private Limited		Others	Rendering of services	NA	Not Applicable	-	0.00	0.00	-								
158	Paytm Payments Services Limited		Zaan WebVeda Private Limited		Others	Rendering of services	NA	Not Applicable	-	0.00	-	-								
159	OCL Tech Platforms Limited (formerly known as One 97 Communications India Limited)		Paytm Financial Services Limited		Associate of the Holding company	Services received	NA	Not Applicable	-	0.09	-	0.09								

S. No.	Details of the party (listed entity / subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the audit committee (Refer Note 1)	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Value of the transaction during the reporting period April 2025 to Sept 2025	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							
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						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 (end-usage)					
160	OCIL Tech Platforms Limited (formerly known as One 97 Communications India Limited)		Admirable Software Limited		Associate of the Holding company	Services received	NA	Not Applicable	-	0.09	-	0.09								
161	Mobiquest Mobile Technologies Private Limited		Paytm Financial Services Limited		Associate of the Holding company	Services received	NA	Not Applicable	-	0.10	0.20	-								
162	Mobiquest Mobile Technologies Private Limited		Admirable Software Limited		Associate of the Holding company	Services received	NA	Not Applicable	-	0.10	0.07	-								
163	One 97 Communications Limited		Shardul Amarchand Mangaldas & Co.		Others	Services received	3.00	Approved	-	1.03	2.06	0.42								
164	One 97 Communications Limited		Immaculatebites Private Limited		Others	Amount payable	-	None	-	-	0.00	-								
165	One 97 Communications Limited		Applied Life Private Limited		Others	Services received	1.35	Approved	-	0.16	0.16	0.07								
166	One 97 Communications Limited		Yourstory Media Private Limited		Others	Amount payable	-	None	-	-	0.02	0.02								
167	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Investment in Subsidiary	300.00	Approved	-	300.00	-	-								
168	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Investment in Subsidiary	155.00	Approved	-	155.00	-	-								
169	Paytm Payments Services Limited		Applied Life Private Limited		Others	Services received	NA	Not Applicable	-	0.01	-	-								
170	Paytm Money Limited		Applied Life Private Limited		Others	Services received	NA	Not Applicable	-	0.01	-	-								
171	Mobiquest Mobile Technologies Private Limited		Applied Life Private Limited		Others	Services received	NA	Not Applicable	-	0.00	-	-								
172	Paytm Insurance Broking Private Limited		Applied Life Private Limited		Others	Services received	NA	Not Applicable	-	0.01	-	-								
173	Paytm Services Private Limited		Applied Life Private Limited		Others	Services received	NA	Not Applicable	-	0.00	-	-								
174	Paytm Services Private Limited		Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Fellow Subsidiary	Purchase of investment in Joint Venture	NA	Not Applicable	-	139.75	-	-								
175	Urja Money Private Limited		Applied Life Private Limited		Others	Services received	NA	Not Applicable	-	0.00	0.00	-								
176	Fincollect Services Private Limited		Applied Life Private Limited		Others	Services received	NA	Not Applicable	-	0.01	-	-								
177	One97 Communications FZ LLC		One Nine Seven Communication Saudi Arabia for Communication & Information Technology		Subsidiary of Fellow Subsidiary	Reimbursement of expenses incurred on behalf of related parties	NA	Not Applicable	-	0.17	0.11	0.28								
178	One97 Communications FZ LLC		One97 Uganda Limited		Subsidiary of Fellow Subsidiary	Reimbursement of expenses incurred on behalf of related parties	NA	Not Applicable	-	0.05	-	0.05								
179	Little Internet Private Limited		Nearbuy India Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	NA	Not Applicable	-	0.39	-	0.13								
180	Paytm Insurance Broking Private Limited		First Games Technology Private Limited		Joint Venture of Fellow subsidiary	Others	NA	Not Applicable	-	0.11	-	0.11								
181	First Games Technology Private Limited		AGTech Media Holdings Limited		Related party that exercise joint control over the company	Amount receivable	-	None	-	-	0.00	0.00								
182	First Games Technology Private Limited		Bluefield technology Beijing Co. Ltd. (formerly Paytm Technology Beijing Co., Limited)		Subsidiary	Advances given	-	None	-	-	9.43	9.43								
183	First Games Technology Private Limited		Bluefield technology Beijing Co. Ltd. (formerly Paytm Technology Beijing Co., Limited)		Subsidiary	Loss allowance for Advance given	NA	Not Applicable	-	-9.43	-	-9.43								
184	First Games Technology Private Limited		AGTech Media Holdings Limited		Related party that exercise joint control over the company	Interest expenses on loan	NA	Not Applicable	-	9.16	-	-								
185	First Games Technology Private Limited		AGTech Media Holdings Limited		Related party that exercise joint control over the company	Inter corporate loan payable	-	None	-	-	139.35	146.20								
186	Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Paytm Arab Payments LLC		Subsidiary	Investment in Subsidiary	NA	Not Applicable	-	18.68	-	-								
187	Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Paytm Singapore Pte Ltd		Subsidiary	Investment in Subsidiary	NA	Not Applicable	-	1.71	-	-								
188	Paytm Services Private Limited		First Games Technology Private Limited		Joint Venture	Impairment of Investment in Joint Venture	NA	Not Applicable	-	-139.75	-	-								

Note 1: The value of transactions are within the limits of value of related party transactions as approved by the Audit Committee.

Note 2: Amounts are presented in INR crores. Till the previous period, amounts were presented in INR millions. Accordingly, opening balance amounts have been re-presented to conform to present period presentation.

- * Inter corporate loan receivable from First Games Technology Private Limited (JV of Subsidiary) is disclosed after netting off with Fair value adjustment amounting to INR 17.90 crores.
- ^ Refer Note 3(a) in the Financial Results of the Company for the quarter and half year ended September 30, 2025.
- ** The limit approved by Audit Committee for inter-corporate loan provided to Paytm Money Limited (WOS of the Company) is on rolling basis.