One 97 Communications Limited

Amount 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 2026 to September 2026	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 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						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 (end-usage)
S. No.	Co Name	Co PAN	TP Name	TP PAN	Relationship	Transaction Desc.	Approved by AC	Remarks AC	Ratified by AC	Value Reported	Opening balanc	Closing balance								
1	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Rendering of services	201.00	Approved	-	60.95	20.65	25.72								
2	One 97 Communications Limited		One97 Communications FZ-LLC		Subsidiary	Rendering of services	30.00	Approved	-	10.68	2.05	10.70								
3	One 97 Communications Limited		PT Duta Teknologi Kreatif		Associate	Rendering of services	16.00	Approved	-	10.38	-	10.39								
4	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Rendering of services	52.45	Approved	-	8.61	5.47	4.49								
5	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Rendering of services	8.00	Approved	-	2.90	4.04	2.90								
6	One 97 Communications Limited		Paytm Labs Inc.		Step down Subsidiary	Rendering of services	20.00	Approved	-	1.44	0.68	0.80								
7	One 97 Communications Limited		One97 Communications Tanzania Private Limited		Step down Subsidiary	Rendering of services	5.51	Approved	-	1.23	3.16	3.42								
8	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	Rendering of services	5.00	Approved	-	0.08	1.08	1.02								
9	One 97 Communications Limited		NearBuy India Private Limited		Step down Subsidiary	Rendering of services	3.50	Approved	-	0.81	0.32	0.38								
10	One 97 Communications Limited		One97 Communications Malaysia Sdn. Bhd.		Step down Subsidiary	Rendering of services	4.50	Approved	-	0.00	1.57	1.59								
11	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Rendering of services	5.50	Approved	-	1.02	2.39	1.95								
12	One 97 Communications Limited		Infinity Transoft Solution Private Limited		Associate	Rendering of services	1.00	Approved	-	0.44	-	0.00								
13	One 97 Communications Limited		First Games Technology Private Limited		Joint Venture of Subsidiary	Rendering of services	2.00	Approved	-	0.00	0.87	-								
14	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Rendering of services	7.20	Approved	-	0.53	0.21	0.26								
15	One 97 Communications Limited		Paytm Europe Payments S.A.		Step down Subsidiary	Rendering of services	4.00	Approved	-	0.30	-	0.30								
16	One 97 Communications Limited		One97 Communications Singapore Private Limited		Subsidiary	Rendering of services	5.19	Approved	-	0.04	0.02	0.05								
17	One 97 Communications Limited		Foster Payment Networks Private Limited		Subsidiary	Rendering of services	3.00	Approved	-	0.04	-	0.16								
18	One 97 Communications Limited		Paytm Arab Payments LLC		Step down Subsidiary	Rendering of services	2.00	Approved	-	0.00	-	0.00								
19	One 97 Communications Limited		Ultraviolet Tech Private Limited (formerly known as PAI Platforms Private Limited)		Entity controlled by Key Managerial Personnel (KMP)	Rendering of services	90.00	Approved	-	29.25	2.92	0.04								
20	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Services received	400.00	Approved	-	218.52	0.04	0.04								
21	One 97 Communications Limited		Fincollect Services Private Limited		Subsidiary	Services received	200.00	Approved	-	86.84	25.23	23.55								
22	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Services received	1,066.50	Approved	-	440.21	240.64	75.87								
23	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	Services received	11.00	Approved	-	2.56	0.99	1.20								
24	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Services received	16.00	Approved	-	2.92	1.52	4.44								
25	One 97 Communications Limited		OCL Tech Platforms Limited (formerly known as One 97 Communications India Limited)		Subsidiary	Services received	10.00	Approved	-	2.03	0.32	1.05								
26	One 97 Communications Limited		Paytm Insuretech Private Limited		Subsidiary	Services received	0.50	Approved	-	0.27	0.03	0.05								
27	One 97 Communications Limited		One97 Communications Singapore Private Limited		Subsidiary	Services received	50.00	Approved	-	20.59	10.64	20.13								
28	One 97 Communications Limited		Ultraviolet Tech Private Limited (formerly known as PAI Platforms Private Limited)		Entity controlled by Key Managerial Personnel (KMP)	Services received	10.00	Approved	-	0.32	1.40	0.68								
29	One 97 Communications Limited		Admirable Software Limited		Subsidiary	Services received	10.50	Approved	-	0.11	-	0.05								
30	One 97 Communications Limited		Paytm Financial Services Limited		Subsidiary	Services received	2.00	Approved	-	0.13	-	0.07								
31	One 97 Communications Limited		First Games Technology Private Limited		Joint Venture of Subsidiary	Reimbursement of expenses incurred on behalf of related parties	4.50	Approved	-	0.45	-	0.25								
32	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	91.50	Approved	-	24.25	10.25	20.82								
33	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	6.00	Approved	-	1.91	-	0.70								

One 97 Communications Limited

Amount 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 2026 to September 2026	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 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						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 (end-usage)
34	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	6.92	Approved	-	2.47	-	-								
35	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	2.82	Approved	-	1.76	0.71	1.05								
36	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	2.66	Approved	-	0.47	-	0.93								
37	One 97 Communications Limited		NearBuy India Private Limited		Step down Subsidiary	Reimbursement of expenses incurred on behalf of related parties	1.50	Approved	-	0.59	-	0.33								
38	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	0.50	Approved	-	0.04	0.05	0.10								
39	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	2.50	Approved	-	0.80	1.34	0.95								
40	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	-	0.01	0.17	0.05								
41	One 97 Communications Limited		Foster Payment Networks Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	5.80	Approved	-	0.01	-	-								
42	One 97 Communications Limited		Paytm Assure Tech Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	5.55	Approved	-	0.01	-	0.01								
43	One 97 Communications Limited		Ultraviolet Tech Private Limited (formerly known as PAI Platforms Private Limited)		Entity controlled by Key Managerial Personnel (KMP)	Reimbursement of expenses incurred on behalf of related parties	6.00	Approved	-	0.50	0.99	0.50								
44	One 97 Communications Limited		First Games Technology Private Limited		Joint Venture of Subsidiary	Interest income earned	5.00	Approved	-	0.08	-	-								
45	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Interest income earned	50.00	Approved	-	30.69	-	-								
46	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Interest income earned	0.15	Approved	-	0.02	-	-								
47	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Inter corporate loan given	1,800 **	Approved	-	1,044.00	424.00	912.00				Inter Corporate Loan	8.65%	36 months	Unsecured	Business Purpose
48	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Repayment of Inter Corporate Loan by Related Party	NA	Not Applicable	-	585.12	-	-								
49	One 97 Communications Limited		First Games Technology Private Limited *		Joint Venture of Subsidiary	Inter corporate loan receivable	-	Not Applicable	-	-	168.79	-								
50	One 97 Communications Limited		First Games Technology Private Limited		Joint Venture of Subsidiary	Loss Allowance on Inter corporate loan	-	Not Applicable	-	-	-168.79	-								
51	One 97 Communications Limited		First Games Technology Private Limited		Joint Venture of Subsidiary	Conversion of Inter corporate loan into Equity shares by Related Party	NA	Not Applicable	-	196.77	-	-								
52	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Inter corporate loan receivable	-	Not Applicable	-	-	7.97	-								
53	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Loss Allowance on Inter corporate loan	-	Not Applicable	-	-	-7.97	-								
54	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Conversion of Inter corporate loan into Equity shares by Related Party	NA	Not Applicable	-	12.15	-	-								
55	One 97 Communications Limited		Eatgood Technologies Private Limited		Associate	Interest income earned on Optionally Convertible Debentures	1.20	Approved	-	0.43	-	-								
56	One 97 Communications Limited		NearBuy India Private Limited		Step down Subsidiary	Interest income earned on Optionally Convertible Debentures	0.16	Approved	-	0.05	-	-								
57	One 97 Communications Limited		Massive Mobility Private Limited		Associate	Interest income earned on Optionally Convertible Debentures	0.30	Approved	-	0.15	-	-								
58	One 97 Communications Limited		NearBuy India Private Limited		Step down Subsidiary	Investment in Optionally Convertible Debentures	-	Not Applicable	-	-	14.05	14.05								
59	One 97 Communications Limited		Eatgood Technologies Private Limited		Associate	Investment in Optionally Convertible Debentures	-	Not Applicable	-	-	8.68	9.06								
60	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Investment in Optionally Convertible Debentures	-	Not Applicable	-	-	2.00	-								
61	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Conversion of Optionally Convertible Debentures into Equity shares by Related Party	NA	Not Applicable	-	2.60	-	-								
62	One 97 Communications Limited		Massive Mobility Private Limited		Associate	Investment in Optionally Convertible Debentures	-	Not Applicable	-	-	2.88	3.00								

One 97 Communications Limited

Amount in INR (crores)

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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				
	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 (end-usage)
63	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Pass through Collection - Subsidiary (Pursuant to BTA) #	55.10	Approved	-	55.10	3.65	8.41								
64	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Pass through Payment - Subsidiary (Pursuant to BTA) #	96.06	Approved	-	96.06	123.47	50.98								
65	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Expenses incurred for Subsidiary pursuant to BTA obligations.	10.22	Approved	-	10.22	52.06	48.91								
66	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Amount receivable from payment gateway	-	Not Applicable	-	-	313.02	412.02								
67	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Amount receivable for sale of business	NA	Not Applicable	-	56.76	54.90	-								
68	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Amount receivable	-	Not Applicable	-	-	15.40	3.88								
69	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Amount receivable	-	Not Applicable	-	-	5.88	4.11								
70	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Amount receivable	-	Not Applicable	-	-	28.93	22.70								
71	One 97 Communications Limited		One97 Communications FZ-LLC		Subsidiary	Amount receivable	-	Not Applicable	-	-	-	1.46								
72	One 97 Communications Limited		One Nine Seven Digital Solutions Limited		Step down Subsidiary	Amount receivable	-	Not Applicable	-	-	0.19	0.20								
73	One 97 Communications Limited		Paytm Intelligence Limited (formerly known as Paytm Emerging Tech Limited and earlier Paytm General Insurance Limited)		Subsidiary	Amount receivable	-	Not Applicable	-	-	0.01	-								
74	One 97 Communications Limited		Eatgood Technologies Private Limited		Associate	Amount receivable	-	Not Applicable	-	-	0.00	0.00								
75	One 97 Communications Limited		Fincollect Services Private Limited		Subsidiary	Amount receivable	-	Not Applicable	-	-	0.04	0.04								
76	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Amount receivable	-	Not Applicable	-	-	0.00	0.00								
77	One 97 Communications Limited		Paytm Payments Bank Limited		Associate	Amount receivable	-	Not Applicable	-	-	30.26	30.26								
78	One 97 Communications Limited		Paytm Payments Bank Limited		Associate	Loss allowance for Amount receivable	-	Not Applicable	-	-	-30.26	-30.26								
79	One 97 Communications Limited		One Nine Seven Digital Solutions Limited		Step down Subsidiary	Loss allowance for Amount receivable	-	Not Applicable	-	-	-0.19	-0.20								
80	One 97 Communications Limited		Paytm Payments Bank Limited		Associate	Amount payable	-	Not Applicable	-	-	0.16	0.16								
81	One 97 Communications Limited		One97 Communications FZ-LLC		Subsidiary	Amount payable	-	Not Applicable	-	-	0.17	-								
82	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Amount payable	-	Not Applicable	-	-	0.02	0.00								
83	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Amount payable	-	Not Applicable	-	-	0.29	5.20								
84	One 97 Communications Limited		Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Subsidiary	Amount payable	-	Not Applicable	-	-	0.01	-								
85	One 97 Communications Limited		OCL Tech Platforms Limited (formerly known as One 97 Communications India Limited)		Subsidiary	Amount payable	-	Not Applicable	-	-	-	0.00								
86	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Amount payable	-	Not Applicable	-	-	0.73	0.30								
87	One 97 Communications Limited		Infinity Transoft Solution Private Limited		Associate	Amount payable	-	Not Applicable	-	-	0.01	-								
88	One 97 Communications Limited		First Games Technology Private Limited		Joint Venture of Subsidiary	Amount payable	-	Not Applicable	-	-	0.01	-								
89	One 97 Communications Limited		Admirable Software Limited		Subsidiary	Amount payable	-	Not Applicable	-	-	0.00	0.01								
90	One 97 Communications Limited		Paytm Financial Services Limited		Subsidiary	Amount payable	-	Not Applicable	-	-	-	0.02								
91	One 97 Communications Limited		NearBuy India Private Limited		Step down Subsidiary	Amount payable	-	Not Applicable	-	-	0.02	0.02								
92	One 97 Communications Limited		Paytm Insuretech Private Limited		Subsidiary	Amount payable	-	Not Applicable	-	-	-	0.03								
93	One 97 Communications Limited		Ultraviolet Tech Private Limited (formerly known as PAI Platforms Private Limited)		Entity controlled by Key Managerial Personnel (KMP)	Amount payable	-	Not Applicable	-	-	78.37	41.07								
94	One 97 Communications Limited		One97 Communications Singapore Private Limited		Subsidiary	Recovery of ESOP Cost from Subsidiary under Recharge arrangement	14.15	Approved	-	0.51	-	-								

One 97 Communications Limited

Amount in INR (crores)

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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				
	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 (end-usage)
95	One 97 Communications Limited		One97 Communications FZ-LLC		Subsidiary	Recovery of ESOP Cost from Subsidiary under Recharge arrangement	6.00	Approved	-	2.88	-	-								
96	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Recovery of ESOP Cost from Subsidiary under Recharge arrangement	40.00	Approved	-	31.47	-	-								
97	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Recovery of ESOP Cost from Subsidiary under Recharge arrangement	18.00	Approved	-	0.76	-	-								
98	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	-	1.97	-	-								
99	One 97 Communications Limited		One97 Communications FZ-LLC		Subsidiary	ESOPs granted to employees of Subsidiaries and Associates	3.02	Approved	-	3.02	-	-								
100	One 97 Communications Limited		One97 Communications Singapore Private Limited		Subsidiary	ESOPs granted to employees of Subsidiaries and Associates	3.99	Approved	-	3.99	-	-								
101	One 97 Communications Limited		Paytm Insuretech Private Limited		Subsidiary	ESOPs granted to employees of Subsidiaries and Associates	0.01	Approved	-	0.01	-	-								
102	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	ESOPs granted to employees of Subsidiaries and Associates	0.48	Approved	-	0.48	-	-								
103	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	ESOPs granted to employees of Subsidiaries and Associates	1.30	Approved	-	1.30	-	-								
104	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	ESOPs granted to employees of Subsidiaries and Associates	0.00	Approved	-	0.00	-	-								
105	One 97 Communications Limited		Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Subsidiary	ESOPs granted to employees of Subsidiaries and Associates	0.98	Approved	-	0.98	-	-								
106	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Reversal of Unvested ESOPs cost on separation	-0.02	Approved	-	-0.02	-	-								
107	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Reversal of Unvested ESOPs cost on separation	-0.12	Approved	-	-0.12	-	-								
108	One 97 Communications Limited		OCL Tech Platforms Limited (formerly known as One 97 Communications India Limited)		Subsidiary	Reversal of Unvested ESOPs cost on separation	-0.05	Approved	-	-0.05	-	-								
109	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Reversal of Unvested ESOPs cost on separation	-0.08	Approved	-	-0.08	-	-								
110	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Sale of property, plant & equipment	3.00	Approved	-	2.23	-	-								
111	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Sale of property, plant & equipment	1.50	Approved	-	0.06	-	-								
112	One 97 Communications Limited		First Games Technology Private Limited		Joint Venture of Subsidiary	Sale of property, plant & equipment	0.25	Approved	-	0.00	-	-								
113	One 97 Communications Limited		First Games Technology Private Limited		Joint Venture of Subsidiary	Purchase of Property, plant & equipment	0.25	Approved	-	0.02	-	-								
114	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Investment in Subsidiary	100.00	Approved	-	100.00	-	-								
115	Paytm Payments Services Limited		Eatgood Technologies Private Limited		Associate of the Holding company	Rendering of services	NA	Not Applicable	-	1.41	0.01	0.00								
116	Paytm Payments Services Limited		NearBuy India Private Limited		Subsidiary of Fellow Subsidiary	Rendering of services	NA	Not Applicable	-	0.18	0.01	0.01								
117	Paytm Payments Services Limited		Paytm Money Limited		Fellow Subsidiary	Rendering of services	NA	Not Applicable	-	0.32	0.69	0.12								
118	Paytm Payments Services Limited		Paytm Insurance Broking Private Limited		Fellow Subsidiary	Rendering of services	NA	Not Applicable	-	0.26	0.20	0.32								
119	Paytm Payments Services Limited		Infinity Transoft Solution Private Limited		Associate of the Holding company	Rendering of services	NA	Not Applicable	-	0.00	-	0.00								
120	Paytm Payments Services Limited		Massive Mobility Private Limited		Associate of the Holding company	Rendering of services	NA	Not Applicable	-	0.00	-	-								
121	Paytm Payments Services Limited		Ultraviolet Tech Private Limited (formerly known as PAI Platforms Private Limited)		Entity controlled by Key Managerial Personnel (KMP)	Rendering of services	NA	Not Applicable	-	1.57	-	-								
122	Paytm Payments Services Limited		Paytm Services Private Limited		Fellow Subsidiary	Services received	NA	Not Applicable	-	188.21	0.00	2.09								
123	Paytm Payments Services Limited		Ultraviolet Tech Private Limited (formerly known as PAI Platforms Private Limited)		Entity controlled by Key Managerial Personnel (KMP)	Services received	NA	Not Applicable	-	0.03	0.01	0.04								
124	Paytm Payments Services Limited		Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Fellow Subsidiary	Purchase of Property, plant & equipment	NA	Not Applicable	-	0.04	-	-								

One 97 Communications Limited

Amount in INR (crores)

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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				
	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 (end-usage)
125	Paytm Payments Services Limited		Paytm Payments Bank Limited		Associate of the Holding company	Amount receivable from payment gateway	-	Not Applicable	-	-	0.00	0.00								
126	Paytm Payments Services Limited		First Games Technology Private Limited		Joint Venture of Fellow subsidiary	Amount receivable	-	Not Applicable	-	-	0.10	-								
127	Paytm Payments Services Limited		Paytm Services Private Limited		Fellow Subsidiary	Amount receivable	-	Not Applicable	-	-	14.66	8.56								
128	Paytm Payments Services Limited		Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Fellow Subsidiary	Amount receivable	-	Not Applicable	-	-	1.07	-								
129	Paytm Payments Services Limited		Mobiquest Mobile Technologies Private Limited		Fellow Subsidiary	Amount receivable	-	Not Applicable	-	-	0.00	-								
130	Paytm Payments Services Limited		OCL Tech Platforms Limited (formerly known as One 97 Communications India Limited)		Fellow Subsidiary	Amount receivable	-	Not Applicable	-	-	-	0.25								
131	Paytm Payments Services Limited		Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Fellow Subsidiary	Amount payable	-	Not Applicable	-	-	12.79	0.04								
132	Paytm Payments Services Limited		Paytm Payments Bank Limited		Associate of the Holding company	Amount payable	-	Not Applicable	-	-	0.01	0.01								
133	Paytm Payments Services Limited		First Games Technology Private Limited		Joint Venture of Fellow subsidiary	Amount payable	-	Not Applicable	-	-	0.11	0.10								
134	Paytm Payments Services Limited		Eatgood Technologies Private Limited		Associate of the Holding company	Amount payable	-	Not Applicable	-	-	2.32	2.67								
135	Paytm Payments Services Limited		NearBuy India Private Limited		Subsidiary of Fellow Subsidiary	Amount payable	-	Not Applicable	-	-	0.17	0.09								
136	Paytm Payments Services Limited		Ultraviolet Tech Private Limited (formerly known as PAI Platforms Private Limited)		Entity controlled by Key Managerial Personnel (KMP)	Amount payable	-	Not Applicable	-	-	2.33	2.35								
137	Paytm Payments Services Limited		Paytm Foundation		Fellow Subsidiary	Advances given	-	Not Applicable	-	-	-	0.19								
138	Paytm Payments Services Limited		Paytm Foundation		Fellow Subsidiary	Contribution for CSR Purpose	NA	Not Applicable	-	0.72	-	-								
139	Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Paytm Foundation		Fellow Subsidiary	Contribution for CSR Purpose	NA	Not Applicable	-	0.17	-	-								
140	Paytm Insurance Broking Private Limited		Paytm Foundation		Fellow Subsidiary	Contribution for CSR Purpose	NA	Not Applicable	-	0.07	-	-								
141	OCL Tech Platforms Limited (formerly known as One 97 Communications India Limited)		Paytm Foundation		Fellow Subsidiary	Contribution for CSR Purpose	NA	Not Applicable	-	0.08	-	-								
142	Paytm Money Limited		Directors, Key Managerial Personnel (KMP) & their Relatives		Director and Key Managerial Personnel	Rendering of services	NA	Not Applicable	-	0.01	-	-								
143	Paytm Money Limited		Paytm Services Private Limited		Fellow Subsidiary	Services received	NA	Not Applicable	-	0.17	0.04	0.02								
144	Paytm Money Limited		Directors, Key Managerial Personnel (KMP) & their Relatives		Director and Key Managerial Personnel	Amount receivable from Director and KMP of Subsidiary	-	Not Applicable	-	-	-	0.10								
145	Paytm Money Limited		Paytm Services Private Limited		Fellow Subsidiary	Amount payable	-	Not Applicable	-	-	0.00	-								
146	Urja Money Private Limited		Fincollect Services Private Limited		Fellow Subsidiary	Rendering of services	NA	Not Applicable	-	8.39	1.62	1.68								
147	One97 USA Inc.		Paytm Labs Inc.		Subsidiary of Fellow Subsidiary	Rendering of services	NA	Not Applicable	-	4.16	1.51	3.66								
148	One 97 Communications Limited		Nurturing Green Plantation Private Limited		Others	Amount receivable	-	Not Applicable	-	-	0.02	-								
149	Paytm Payments Services Limited		Bigtree Entertainment Private Limited		Others	Rendering of services	NA	Not Applicable	-	2.10	-	0.00								
150	Paytm Payments Services Limited		Elixmir Foods LLP		Others	Rendering of services	NA	Not Applicable	-	0.02	-	-								
151	Paytm Payments Services Limited		G R Industries		Others	Rendering of services	NA	Not Applicable	-	0.00	-	-								
152	Paytm Payments Services Limited		Nurturing Green Plantation Private Limited		Others	Rendering of services	NA	Not Applicable	-	0.00	-	-								
153	OCL Tech Platforms Limited (formerly known as One 97 Communications India Limited)		Paytm Financial Services Limited		Fellow Subsidiary	Services received	NA	Not Applicable	-	0.10	0.11	-								
154	OCL Tech Platforms Limited (formerly known as One 97 Communications India Limited)		Admirable Software Limited		Fellow Subsidiary	Services received	NA	Not Applicable	-	0.14	0.10	-								
155	OCL Tech Platforms Limited (formerly known as One 97 Communications India Limited)		Applied Life Private Limited		Others	Services received	NA	Not Applicable	-	0.00	-	-								
156	One 97 Communications Limited		Applied Life Private Limited		Others	Services received	1.35	Approved	-	0.07	-	-								

One 97 Communications Limited — **Amount 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 2026 to September 2026	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 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						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 (end-usage)
157	One 97 Communications Limited		Bigtree Entertainment Private Limited		Others	Services received	0.05	Approved	-	0.04	0.05	0.08								
158	One 97 Communications Limited		Yourstory Media Private Limited		Others	Amount payable	-	Not Applicable	-	-	0.02	0.02								
159	Paytm Payments Services Limited		Applied Life Private Limited		Others	Services received	NA	Not Applicable	-	0.14	0.06	0.23								
160	Paytm Money Limited		Applied Life Private Limited		Others	Services received	NA	Not Applicable	-	0.01	-	0.02								
161	Mobiquest Mobile Technologies Private Limited		Applied Life Private Limited		Others	Services received	NA	Not Applicable	-	0.00	-	-								
162	Paytm Services Private Limited		First Games Technology Private Limited		Joint Venture	Rendering of services	NA	Not Applicable	-	0.08	0.07	0.01								
163	Paytm Services Private Limited		First Games Technology Private Limited		Joint Venture	Amount receivable	-	Not Applicable	-	-	0.10	-								
164	Paytm Services Private Limited		Applied Life Private Limited		Others	Services received	NA	Not Applicable	-	0.00	-	-								
165	Fincollect Services Private Limited		Applied Life Private Limited		Others	Services received	NA	Not Applicable	-	0.01	-	-								
166	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	-	0.11	0.35	0.46								
167	One97 Communications FZ-LLC		One97 Uganda Limited		Subsidiary of Fellow Subsidiary	Reimbursement of expenses incurred on behalf of related parties	NA	Not Applicable	-	0.07	0.06	0.14								
168	Little Internet Private Limited		NearBuy India Private Limited		Subsidiary	Interest expense on loan	NA	Not Applicable	-	0.01	-	-								
169	Little Internet Private Limited		NearBuy India Private Limited		Subsidiary	Inter corporate loan taken	NA	Not Applicable	-	0.50	-	0.51	Loan	10%	36 months					
170	Paytm Insurance Broking Private Limited		Applied Life Private Limited		Others	Services received	NA	Not Applicable	-	0.00	-	-								
171	First Games Technology Private Limited		Applied Life Private Limited		Others	Services received	NA	Not Applicable	-	0.01	-	-								
172	First Games Technology Private Limited		AGTech Media Holdings Limited		Related party that exercise joint control over the company	Amount receivable	-	Not Applicable	-	-	0.00	-								
173	First Games Technology Private Limited		AGTech Media Holdings Limited		Related party that exercise joint control over the company	Loss allowance for Amount receivable	-	Not Applicable	-	-	-0.00	-								
174	Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		PT Duta Teknologi Kreatif		Associate	Sale of Goods	NA	Not Applicable	-	1.96	-	2.10								
175	Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Seven Technology LLC		Associate	Interest income earned	NA	Not Applicable	-	0.33	-	-								
176	Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Seven Technology LLC		Associate	Inter corporate loan receivable	-	Not Applicable	-	-	9.14	9.47								
177	Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		PT Paytm Indonesia Teknologi		Subsidiary	Investment in Subsidiary	NA	Not Applicable	-	7.89	-	-								
178	Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Paytm Europe Payments S.A.		Subsidiary	Investment in Subsidiary	NA	Not Applicable	-	100.34	-	-								
179	Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Paytm Singapore Pte. Ltd.		Subsidiary	Investment in Subsidiary	NA	Not Applicable	-	7.53	-	-								
180	Paytm Singapore Pte. Ltd.		PT Paytm Indonesia Teknologi		Fellow Subsidiary	Investment in Fellow Subsidiary	NA	Not Applicable	-	0.08	-	-								
181	Paytm Singapore Pte. Ltd.		PT Duta Teknologi Kreatif		Associate	Investment in Associate	NA	Not Applicable	-	8.96	-	-								
182	Paytm Insuretech Private Limited		Paytm Intelligence Limited (formerly known as Paytm Emerging Tech Limited and earlier Paytm General Insurance Limited)		Fellow Subsidiary	Investment in Optionally Convertible Debentures	-	Not Applicable	-	-	3.61	3.79								
183	Paytm Insuretech Private Limited		Paytm Intelligence Limited (formerly known as Paytm Emerging Tech Limited and earlier Paytm General Insurance Limited)		Fellow Subsidiary	Interest income earned on Optionally Convertible Debentures	NA	Not Applicable	-	0.18	-	-								

Note 1: The value of transactions are within the limits of value of related party transactions as approved by the Audit Committee.
Note 2: Transactions with the Related Parties are disclosed only for the period their relationship with the Entity is established.
* Inter-corporate loan receivable from First Games Technology Private Limited (J.V. of Subsidiary) is disclosed after netting off with Fair value adjustment amounting to INR 17.90 crores.
** The limit approved by Audit Committee for Inter-corporate loan provided to Paytm Money Limited (WOS of the Company) is on rolling basis.
\# In addition to the above, certain escrow accounts were held during the transition period in connection with the business transfer to Paytm Payments Services Limited.