	Details of the party (listed entity /	subsidiary)	Details of the o	counternarty		Type of related party	Value of the	Value of the	In case monies ar	re due to either	Additional disclosure	of related no	rty transa	tions - applicable only in case the r	elated party tr	ansaction	relates to los	In INR (Millions)
	entering into the transaction	Subsidial y)	Details of the C	counterparty		transaction	related party	transaction	party as a result of					iven by the listed entity/subsidiary				
							transaction as	during the	. ,		In case of any financia	l indebtedn	ess is	Details of the loans, inter-corpor				
S. No.	Name	PAN	Name	PAN	Relationship of the		approved by the	reporting	Opening balance	Closing balance		Cost	Tenure	Nature (loan/ advance/ inter-	Interest Rate	Tenure	Secured/	Purpose for which th
					counterparty with the listed entity or its subsidiary		audit committee	period - April 23 to Sept 23			indebtedness (loan / issuance of debt / any			corporate deposit/ investment)			unsecured	funds will be utilised by the ultimate
					entity of its subsidiary		(Refer Note 1)	23 to 3ept 23			other etc.)							recipient of funds
							· ·											(end-usage)
	Details of the party (listed entity /	's PAN	Details of the counterparty	PAN		Type of related party transact												
1	One 97 Communications Limited		One97 Communications FZ-LLC		Subsidiary	Rendering of services to related parties	112.65	112.65	9.00	112.79	'							
2	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	Rendering of services to	18.00	18.00	0.07	34.48	3							
						related parties												
3	One 97 Communications Limited		Paytm Payments Bank Limited		Associate of the holding company	Rendering of services to related parties	2,970.39	2,970.39	680.65	560.98	3							
4	One 97 Communications Limited		Paytm Payments Bank Limited		Associate of the holding	Amount receivable	-	-	15,557.71	21,246.53	3							
					company													
5	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Rendering of services to related parties	3,289.99	3,289.99	752.68	626.39	9							
6	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Amount receivable from	-	-	1,616.98	1,842.77	,							
			· · ·			payment gateway												
7	One 97 Communications Limited		Wasteland Entertainment Private Limited		Subsidiary	Rendering of services to	16.87	16.87	13.52	36.00	)							
8	One 97 Communications Limited		Nearbuy India Private Limited		Step down Subsidiary	related parties Rendering of services to	15.23	15.23	2.76	4.13	1							
						related parties												
	One 97 Communications Limited	-	Little Internet Private Limited		Subsidiary	Amount receivable	-		0.03				-	-		ļ		
10	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Rendering of services to related parties	31.97	31.97	22.69	41.27								
11	One 97 Communications Limited		Paytm Entertainment Limited		Subsidiary	Rendering of services to	0.01	0.01	0.02	0.02	2							
4-	007.0		0.4		e hadea	related parties												
12	One 97 Communications Limited		Orbgen Technologies Private Limited		Subsidiary	Rendering of services to related parties	14.09	14.09	6.75	16.58	5							
13	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Rendering of services to	5.71	5.71	33.86	9.75	i							
						related parties												
14	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Rendering of services to related parties	1.07	1.07	3.95	1.19	9							
15	One 97 Communications Limited		One97 Communications Tanzania Private Limited	i	Step down Subsidiary	Rendering of services to	23.52	23.52	46.82	45.83	3							
						related parties												
16	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Rendering of services to related parties	98.51	98.51	28.81	32.08	3							
17	One 97 Communications Limited		First Games Technology Private Limited (formerly	v	Joint Venture of Subsidiary	Rendering of services to	8.93	8.93	176.90	183.77	,							
			known as Paytm First Games Private Limited)		·	related parties												
10	One 97 Communications Limited		Infinity Transoft Solution Private Limited		Associate of the holding	Rendering of services to	7.33	7.33	0.00	0.00								
10	One 97 Communications Limited		infinity fransont solution Private Limited		company	related parties	7.55	7.33	0.00	0.00	<b>'</b>							
19	One 97 Communications Limited		Eatgood Technologies Private Limited		Associate of the holding	Rendering of services to	0.12	0.12		-								
20	One 97 Communications Limited		Fincollect Services Private Limited		company	related parties	0.31	0.21	-	_								
20	One 97 Communications Limited		Fincollect Services Private Limited		Step down Subsidiary	Rendering of services to related parties	0.31	0.31	-	-								
21	One 97 Communications Limited		One97 Communications Malaysia Sdn. Bdn		Step down Subsidiary	Rendering of services to	14.38	14.38	62.45	14.01	ı							
22	One 07 Communication 11 - 11 - 11	1	One O.7 Communications Communications	1	Cbaidies.	related parties	0	0		-	1		1	1				
22	One 97 Communications Limited		One97 Communications Singapore Private		Subsidiary	Rendering of services to related parties	0.51	0.51	-	-								
23	One 97 Communications Limited	1	One97 Communications Bangladesh Private		Step down Subsidiary	Amount receivable	-	-	0.85	-								
			Limited															
24	One 97 Communications Limited		One97 Communications Bangladesh Private Limited		Step down Subsidiary	Amount payable	-	-	-	0.18	5							
25	One 97 Communications Limited		Paytm Labs Inc.		Step down Subsidiary	Rendering of services to	31.32	31.32	121.14	16.76	i			1				
-		1				related parties							1	1				
26	One 97 Communications Limited		One Nine Seven Digital Solutions Limited		Step down Subsidiary	Rendering of services to related parties	1.81	1.81	1.93	2.86								
27	One 97 Communications Limited		One Nine Seven Communication Nepal Private		Step down Subsidiary	Rendering of services to	10.98	10.98	78.84	87.29	)			+				
			Limited			related parties												
28	One 97 Communications Limited		Paytm E-Commerce Private Limited		Common director having	Rendering of services to	573.66	573.66	16.17	100.34	1							
					shareholding (more than 2 %)	related parties												
29	One 97 Communications Limited	1	Aye Finance Private Limited	1	Common director	Rendering of services to	0.64	0.64	0.00	-								
26	007.0		Maria Tallera de Romano		Common direct	related parties		1					-	-				
	One 97 Communications Limited One 97 Communications Limited	+	Mountain Trail Foods Private Limited Phasorz Technologies Private Limited		Common director  One of the director is a	Amount receivable  Amount receivable	-	1	0.00 2.35				1	+		-		
51		1		<u> </u>	Member	oune receivable							<u> </u>	<u>                                     </u>		<u></u>		
	One 97 Communications Limited	1	Urbanclap Technologies India Private Limited		Common director	Amount receivable	-	-	0.60				1					
33	One 97 Communications Limited		Rooter Sports Technologies Private Limited		Others	Rendering of services to related parties	49.19	49.19	20.99	0.33	3							
34	One 97 Communications Limited	1	Senco Gold Limited		Others	Rendering of services to	1.54	1.54	0.05	-	1			†				
						related parties												
35	One 97 Communications Limited		Paytm Payments Bank Limited		Associate of the holding	Reimbursement of expenses	8.72	8.72	-	-								
					company	incurred on behalf of related parties												
36	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	Reimbursement of expenses	8.60	8.60	-	-								
						incurred on behalf of related												
		1		_		parties			1			1				L	1	

D	etails of the party (listed entity /		Value of the	Value of the	In case monies ar	e due to either												
	ntering into the transaction	.,	Details of the c		transaction	related party	transaction	party as a result of	of the transaction	deposits, advances or	investment	s made or g	iven by the listed entity/subsidiar	y. These details r	need to be	disclosed or	ly once, during the	
		PAN	Name	PAN Relationship of the		transaction as approved by the	during the	Ozzaiza balaza	Clasina balansa	In case of any financia	Cost Cost	ess is Tenure	Details of the loans, inter-corpo Nature (loan/ advance/ inter-	Interest Rate		Secured/	Purpose for which the	
S. No.	ame	PAN	Name	counterparty with the listed		audit committee		Opening balance	Closing balance	indebtedness (loan /	Cost	lenure	corporate deposit/ investment)		renure	unsecured	funds will be utilised	
				entity or its subsidiary			23 to Sept 23			issuance of debt / any	,		,				by the ultimate	
						(Refer Note 1)				other etc.)							recipient of funds (end-usage)	
37 O	ne 97 Communications Limited		Paytm Money Limited	Subsidiary	Reimbursement of expenses	16.09	16.09	-	-								(enu-usage)	
			, ,		incurred on behalf of related													
					parties													
38 O	ne 97 Communications Limited		Wasteland Entertainment Private Limited	Subsidiary	Reimbursement of expenses incurred on behalf of related		9.30	-	-									
					parties													
39 O	ne 97 Communications Limited		Urja Money Private Limited	Subsidiary	Reimbursement of expenses	23.63	23.63	-	-									
					incurred on behalf of related													
40 0	ne 97 Communications Limited		Name to the Delivate Limited	Chan davia Cubaldiani	parties Reimbursement of expenses	8.17	8.17											
40 0	nie 97 Communications Limited		Nearbuy India Private Limited	Step down Subsidiary	incurred on behalf of related	8.17	8.17	-	-									
					parties													
41 0	ne 97 Communications Limited		Orbgen Technologies Private Limited	Subsidiary	Reimbursement of expenses		2.93	-	-									
					incurred on behalf of related													
42 0	ne 97 Communications Limited		First Games Technology Private Limited (formerly	Joint Venture of Subsidiary	parties Reimbursement of expenses	50.89	50.89	_	_									
42 0	nie 37 communications climited		known as Paytm First Games Private Limited)	Joint Venture of Subsidiary	incurred on behalf of related		30.83											
					parties													
43 O	ne 97 Communications Limited		Paytm General Insurance Limited	Associate of the holding	Reimbursement of expenses		-0.00	45.42	23.2	1								
				company	incurred on behalf of related													
44 O	ne 97 Communications Limited		Paytm Labs Inc.	Step down Subsidiary	parties  Reimbursement of expenses	0.84	0.84	-	-									
'	nie 37 communications cimited		r dydn Edda nie.	Step down substation y	incurred on behalf of related		0.04											
					parties													
45 O	ne 97 Communications Limited		Paytm Services Private Limited	Subsidiary	Reimbursement of expenses		1.89	-	-									
					incurred on behalf of related parties													
46 O	ne 97 Communications Limited		Paytm Payments Services Limited	Subsidiary	Reimbursement of expenses	406.92	406.92	-	-									
"					incurred on behalf of related													
					parties													
47 O	ne 97 Communications Limited		One97 Communications Singapore Private	Subsidiary	Reimbursement of expenses incurred on behalf of related	7.57	7.57	29.13	7.6	3								
			Limited		parties													
48 O	ne 97 Communications Limited		Paytm Insurance Broking Private Limited	Subsidiary	Reimbursement of expenses	1.75	1.75	-	-									
					incurred on behalf of related													
					parties													
49 0	ne 97 Communications Limited		Admirable Software Limited	Associate of the holding company	Reimbursement of expenses incurred on behalf of related		0.04	0.30	-									
				Company	parties													
50 O	ne 97 Communications Limited		Paytm Financial Services Limited	Associate of the holding	Reimbursement of expenses		0.04	0.04	-									
				company	incurred on behalf of related													
51 0	ne 97 Communications Limited		Fincollect Services Private Limited	Step down Subsidiary	parties Reimbursement of expenses	0.36	0.36		-									
31 0	nie 37 communications climited		Thicohect Services Frivate Elimited	Step down Subsidially	incurred on behalf of related		0.50											
					parties													
52 O	ne 97 Communications Limited		One 97 Communications India Limited	Subsidiary	Reimbursement of expenses		0.19	0.05	0.0	3								
					incurred on behalf of related parties													
53 O	ne 97 Communications Limited		Paytm E-Commerce Private Limited	Common director having	Reimbursement of expenses	149.55	149.55	20.06	8.3	0		1						
				shareholding (more than 2	incurred on behalf of related													
F	07 C		Double Whelesele Committee District	%)	parties		0			-	-							
54 0	ne 97 Communications Limited		Paytm Wholesale Commerce Private Limited	Others	Reimbursement of expenses incurred on behalf of related	0.25	0.25	-	0.2									
					parties													
55 O	ne 97 Communications Limited		First Games Technology Private Limited (formerly	Joint Venture of Subsidiary	Expenses reimbursed to	-0.02	-0.02	-	-									
			known as Paytm First Games Private Limited)		related party													
56 O	ne 97 Communications Limited		Urja Money Private Limited	Subsidiary	Expenses reimbursed to	0.16	0.16				+	+						
30 0	nie 37 communications Emilled		orga Money Frivate Limited	Subsidial y	related party	0.10	0.10	1										
57 O	ne 97 Communications Limited		Fincollect Services Private Limited	Step down Subsidiary	Expenses reimbursed to	0.16	0.16	-	-									
			1		related party			<b></b>		_								
	Ine 97 Communications Limited Ine 97 Communications Limited	+	Paytm Insurance Broking Private Limited Urja Money Private Limited	Subsidiary Subsidiary	Amount payable Interest income earned from	1.50	1.50	-	0.4	3	+	1		+				
35 0	nie 37 communications Emilled		orga Money Frivate Limited	Subsidial y	related parties	1.50	1.50	1										
60 O	ne 97 Communications Limited		First Games Technology Private Limited (formerly	Joint Venture of Subsidiary	Interest income earned from	64.50	64.50	-	-									
			known as Paytm First Games Private Limited)		related parties						1							
C	na 07 Camanair - 12 - 12 - 12 - 1		Mosteland Estadaines (12.5 cm 15.5 cm)	Cultivities	International Control of Control						+	1						
P1 0	ne 97 Communications Limited		Wasteland Entertainment Private Limited	Subsidiary	Interest income earned from related parties	16.60	16.60	_	-		1							
62 O	ne 97 Communications Limited		Paytm Money Limited	Subsidiary	Interest income earned from	0.79	0.79	-	-									
$\sqcup \sqcup$			<u> </u>		related parties													
63 O	ne 97 Communications Limited		Little Internet Private Limited	Subsidiary	Interest income earned from	0.08	0.08	-	-		1							
				1	related parties			1	1		1	1				1		

6	Details of the party (listed entity / sentering into the transaction	subsidiary)	Details of the c	ounterparty	Type of related party transaction	Value of the related party transaction as	Value of the transaction during the	In case monies are party as a result of	e due to either of the transaction		investments	made or g	itions - applicable only in case the r iven by the listed entity/subsidiary Details of the loans, inter-corpor	. These details n	eed to be	disclosed or	ly once, during the
S. No.	Name	PAN	Name	PAN Relationship of the counterparty with the listed entity or its subsidiary		approved by the audit committee	reporting	Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any	Cost	Tenure		Interest Rate		Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate
						(Refer Note 1)				other etc.)							recipient of funds (end-usage)
64 (	One 97 Communications Limited		Urja Money Private Limited	Subsidiary	Interest income earned on Optionally Convertible Debentures ("OCD") from related parties	1.66	1.66	-	-								
65 (	One 97 Communications Limited		Admirable Software Limited	Associate of the holding company	Interest income earned on Optionally Convertible Debentures ("OCD") from related parties	15.27	15.27	-	-								
66 (	One 97 Communications Limited		Nearbuy India Private Limited	Step down Subsidiary	Interest income earned on Optionally Convertible Debentures ("OCD") from related parties	0.13	0.13	-	-								
67 (	One 97 Communications Limited		Paytm Financial Services Limited	Associate of the holding company	Interest income earned on Optionally Convertible Debentures ("OCD") from related parties	11.87	11.87	-	-								
	One 97 Communications Limited		Little Internet Private Limited	Subsidiary	Interest income earned on Optionally Convertible Debentures ("OCD") from related parties	0.01			-								
69 (	One 97 Communications Limited		Eatgood Technologies Private Limited	Associate of the holding company	Interest income earned on Optionally Convertible Debentures ("OCD") from related parties	3.32	3.32	-	-								
70 (	One 97 Communications Limited		First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)	Joint Venture of Subsidiary	Purchase of property, plant 8 equipment from related parties	0.09	0.09	-	-								
71 (	One 97 Communications Limited		Wasteland Entertainment Private Limited	Subsidiary	Purchase of property, plant 8 equipment from related parties	0.14	0.14	-	-								
72 (	One 97 Communications Limited		Fincollect Services Private Limited	Step down Subsidiary	Sale of property, plant & equipment to related parties	0.10	0.10	-	-								
73 (	One 97 Communications Limited		First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)	Joint Venture of Subsidiary	Sale of property, plant & equipment to related parties	2.41	2.41	-	-								
	One 97 Communications Limited One 97 Communications Limited		Paytm Payments Services Limited Paytm Payments Bank Limited	Subsidiary Associate of the holding company	Sale of Business Services received from relate parties	d 3,552.84	3,552.84	1,951.32 19.91	1,459.85 163.00								
76	One 97 Communications Limited		Paytm Payments Services Limited	Subsidiary	Services received from relate parties	d 2,438.63	2,438.63	63.74	173.70								
77 (	One 97 Communications Limited		Paytm Labs Inc.	Step down Subsidiary	Services received from relate parties	d 1.66	1.66	6.99	-								
78 (	One 97 Communications Limited		Alipay Labs (Singapore) Pte Limited	Others	Services received from relate parties	d 157.56	157.56	150.40	307.96	5							
79 (	One 97 Communications Limited		Orbgen Technologies Private Limited	Subsidiary	Services received from relate parties	d 16.31	16.31	1.89	2.45	5							
80 (	One 97 Communications Limited		Wasteland Entertainment Private Limited	Subsidiary	Services received from relate	d 216.42	216.42	169.73	81.03	3							
81 (	One 97 Communications Limited		Urja Money Private Limited	Subsidiary	Services received from relate parties	d 9.39	9.39	3.28	1.72	2							
82 (	One 97 Communications Limited		Paytm Entertainment Limited	Subsidiary	Services received from relate parties	d 0.64	0.64	0.23	0.64	1							
83 (	One 97 Communications Limited		First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)	Joint Venture of Subsidiary	Amount payable	-	-	57.82	39.70	)							
	One 97 Communications Limited		Paytm Money Limited	Subsidiary	Amount payable	-	-	1.35									
	One 97 Communications Limited		Fincollect Services Private Limited	Step down Subsidiary	Services received from relate parties	d 869.51	869.51	284.39	296.28	3							
	One 97 Communications Limited		Paytm Services Private Limited	Subsidiary	Services received from relate parties	d 812.74	812.74	55.74	0.19	9							
87 (	One 97 Communications Limited		Little Internet Private Limited	Subsidiary	Services received from relate parties	d 0.15	0.15	0.32	0.21	1							
88	One 97 Communications Limited		Nearbuy India Private Limited	Step down Subsidiary	Services received from relate parties	d 0.23	0.23	1.10	0.64	1							
89 (	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited	Subsidiary	Services received from relate parties	d 65.80	65.80	28.24	53.87	7							
90	One 97 Communications Limited		Eatgood Technologies Private Limited	Associate of the holding company	Amount receivable	-	-	0.03	0.00								
91 (	One 97 Communications Limited		Paytm Insuretech Private Limited	Associate of the holding company	Services received from relate parties	d 0.82	0.82	0.02	0.37	7							
92 (	One 97 Communications Limited		Paytm General Insurance Limited	Associate of the holding company	Amount payable	-	-	23.71	0.22	2							
93 (	One 97 Communications Limited		One97 Communications FZ-LLC	Fellow Subsidiary	Services received from relate parties	d 7.16	7.16	-	7.23	3							

	Details of the party (listed entity / entering into the transaction	subsidiary)	Details of the	counterparty		Type of related party transaction	Value of the related party	Value of the transaction	In case monies ar	e due to either of the transaction				tions - applicable only in case the even by the listed entity/subsidiar			
	_					transaction	transaction as	during the	party as a result o	i tile transaction	In case of any financia			Details of the loans, inter-corpo			
. No	Name	PAN	Name	PAN	Relationship of the		approved by the		Opening balance	Closing balance		Cost	Tenure	Nature (loan/ advance/ inter-			Purpose for which t
J. 140.					counterparty with the listed		audit committee				indebtedness (loan /			corporate deposit/ investment)		unsecured	funds will be utilise
					entity or its subsidiary		(Refer Note 1)	23 to Sept 23			issuance of debt / any other etc.)	'					by the ultimate recipient of funds
							(Kelel Note 1)				other etc.)						(end-usage)
94	One 97 Communications Limited		One97 Communications Singapore Private		Subsidiary	Services received from relate	d 22.55	22.55	-	22.52	!						
95	One 97 Communications Limited		One 97 Communications India Limited		Subsidiary	parties Amount pavable	-	-	0.12	-							
	One 97 Communications Limited		One 97 Communications India Limited		Subsidiary	Amount receivable	-	-	-	0.12	!						
97	One 97 Communications Limited		Paytm E-Commerce Private Limited		Common director having	Services received from relate	d 4.85	4.85	60.31	45.00	)						
					shareholding (more than 2 %)	parties											
98	One 97 Communications Limited		Applied Life Private Limited		One of the director is a	Services received from relate	d 3.42	3.42	3.32	3.13	1						
-00	007.0		Land to the second second		Member	parties		4.24	0.22	0.00							
99	One 97 Communications Limited		Immaculatebites Private Limited		One of the director is a Member	Services received from related parties	d 1.21	1.21	0.22	0.82							
100	One 97 Communications Limited		Yourstory Media Private Limited		One of the director is a	Services received from relate	d 0.46	0.46	0.32	0.78	8						
101	One 97 Communications Limited		Shardul Amarchand Mangaldas & Co.		Member One of the director is	parties Amount pavable		-	18.65	14.10							
101	One 97 Communications Limited		Shardui Amarchand Mangaidas & Co.		Managing Partner	Amount payable	-	-	18.05	14.10							
102	One 97 Communications Limited		Busybees Logistics Solutions Private Limited		Common director	Services received from relate	d 15.74	15.74	22.49	17.20	).						
102	One 97 Communications Limited	1	Paytm Payments Bank Limited	1	Associate of the holding	parties Amount payable			2,623.41	3,524.34		1	1			1	1
103	One 37 Communications Limited		rayun Payments bank Limited		Associate of the holding company	міношії рауавіе	_	-	2,623.41	3,524.34	]						
104	One 97 Communications Limited		Orbgen Technologies Private Limited		Subsidiary	Amount payable	-	-	-	0.01							
	One 97 Communications Limited		Nearbuy India Private Limited		Step down Subsidiary	Amount payable	-	-	0.10								
106	One 97 Communications Limited		First Games Technology Private Limited (formerl known as Paytm First Games Private Limited)	Ty	Joint Venture of Subsidiary	Inter corporate loan given	-	-	1,795.56	1,858.85	'						
	One 97 Communications Limited		Wasteland Entertainment Private Limited		Subsidiary	Inter corporate loan given	-	-	323.56	225.82	!						
	One 97 Communications Limited One 97 Communications Limited		Paytm Money Limited Urja Money Private Limited		Subsidiary Subsidiary	Inter corporate loan given Inter corporate loan given	200.00	200.00	29.41	30.88				Inter corporate loan given	12% 90 days	Unsecured	Business purpose
	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Repayment of Inter Corporate	200.71	200.71		-	,						
						Loan											
111	One 97 Communications Limited		Wasteland Entertainment Private Limited		Subsidiary	Repayment of Inter Corporate Loan	114.00	114.00	-	-							
112	One 97 Communications Limited		Eatgood Technologies Private Limited		Associate of the holding	Investment in Optionally	-	-	67.02	70.01							
					company	Convertible Debentures											
113	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Investment in Optionally Convertible Debentures	-	-	34.34	35.97							
114	One 97 Communications Limited		Admirable Software Limited		Associate of the holding	Investment in Optionally	183.50	183.50	262.92	461.44	1			Investment in Optionally	10% 10 years	Unsecured	Business purpose
					company	Convertible Debentures								Convertible Debentures			
115	One 97 Communications Limited		Paytm Financial Services Limited		Associate of the holding company	Investment in Optionally Convertible Debentures	-	-	237.15	248.82	1						
116	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Investment in Optionally	20.00	20.00	-	20.00	)			Investment in Optionally	10% 10 years	Unsecured	Business purpose
						Convertible Debentures								Convertible Debentures			
11/	One 97 Communications Limited		Nearbuy India Private Limited		Step down Subsidiary	Investment in Optionally Convertible Debentures	-	-	140.49	140.49	'						
118	One 97 Communications Limited		Paytm Entertainment Limited		Subsidiary	Stock Options granted to	55.54	55.54	-	-							
						employees of subsidiaries and	d										
119	One 97 Communications Limited		Paytm Payments Bank Limited		Associate of the holding	associates Stock Options granted to	-13.09	-13.09	-	-							
					company	employees of subsidiaries and											
120	One 07 Communications Limits 1	1	OneO7 Communications Singapore Daine		Subridianu	associates	303.22	303.22	-				1			1	1
120	One 97 Communications Limited		One 97 Communications Singapore Private Limited		Subsidiary	Stock Options granted to employees of subsidiaries and	303.22	303.22	_	-							
						associates											
121	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Stock Options granted to	-12.48	-12.48	-	-							
						employees of subsidiaries and associates	1										
122	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited	1	Subsidiary	Stock Options granted to	6.60	6.60	-	-							
						employees of subsidiaries and	d										
123	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	associates Stock Options granted to	2.31	2.31	-	-							+
			·			employees of subsidiaries and											1
12/	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	associates Stock Options granted to	-2.20	-2.20		-			-				1
124	one or communications citrilled		. ayanı ayınıcınış services Elliliteu		Substitute y	employees of subsidiaries and	-2.20	-2.20		-							1
						associates						1	1				1
125	One 97 Communications Limited		Orbgen Technologies Private Limited		Subsidiary	Stock Options granted to employees of subsidiaries and	30.59	30.59	-	-							1
						associates	1										1
126	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Stock Options granted to	2.13	2.13	-	-							
						employees of subsidiaries and associates	1										1
127	One 97 Communications Limited	1	Little Internet Private Limited		Subsidiary	Stock Options granted to	0.03	0.03	-	-		1	1			1	1
						employees of subsidiaries and											
					1	associates					1		1			1	

Details of the party (listed entity	/ cubcidian/	Details of the	ounterparty	Type of related party Value of the		Value of the In case monies are due to either	In INR (Millions)  r Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate										
entering into the transaction	, subsidiary)	Details of the o	ounter party	transaction	related party	transaction						tions - applicable only in case the iven by the listed entity/subsidiar					
	_				transaction as	during the			In case of any financia			Details of the loans, inter-corpo					
S. No. Name	PAN	Name	PAN Relationship of the counterparty with the liste		approved by the audit committee		Opening balance	Closing balance	Nature of indebtedness (loan /	Cost	Tenure	Nature (loan/ advance/ inter- corporate deposit/ investment)	Interest Rate T	enure	Secured/ unsecured	Purpose for which the funds will be utilised	
			entity or its subsidiary		(Refer Note 1)	23 to Sept 23			issuance of debt / any other etc.)	'		corporate deposity investment			unsecureu	by the ultimate recipient of funds (end-usage)	
128 One 97 Communications Limited		Paytm Financial Services Limited	Associate of the holding	Stock Options granted to	0.12	0.12	-	-								(end-usage)	
			company	employees of subsidiaries and associates	d										I		
129 One 97 Communications Limited		Admirable Software Limited	Associate of the holding	Stock Options granted to	0.08	0.08	-	-							 I		
			company	employees of subsidiaries and associates	d										I		
130 One 97 Communications Limited		Fincollect Services Private Limited	Step down Subsidiary	Stock Options granted to employees of subsidiaries and associates	0.05	0.05	-	-									
131 One 97 Communications Limited		One97 Communications FZ-LLC	Fellow Subsidiary	Stock Options granted to	4.65	4.65	-	-									
				employees of subsidiaries and associates	d										I		
132 One 97 Communications Limited		Wasteland Entertainment Private Limited	Subsidiary	Stock Options granted to employees of subsidiaries and associates	95.79 d	95.79	-	-									
133 One 97 Communications Limited		Orbgen Technologies Private Limited	Subsidiary	Payable on purchase of fixed	-	-	12.30	12.30	)								
134 One 97 Communications Limited		Fincollect Services Private Limited	Step down Subsidiary	assets Amount receivable	-	-	-	15.52	2							+	
135 One 97 Communications Limited		Infinity Transoft Solution Private Limited	Associate of the holding	Amount payable	-	-	0.72										
136 One 97 Communications Limited		One97 Benin SA	company Step down Subsidiary	Amount receivable	-	-	0.01	0.08	3		+					+	
137 One 97 Communications Limited		One97 Communications Nigeria Limited	Subsidiary	Amount receivable	-	-	0.34	0.50	)								
138 One 97 Communications Limited		One97 Ivory Coast SA	Step down Subsidiary	Amount receivable	-	-	- 200.24	0.03									
139 One 97 Communications Limited 140 One 97 Communications Limited		Wasteland Entertainment Private Limited  Mobiquest Mobile Technologies Private Limited	Subsidiary Subsidiary	Amount receivable Amount receivable	-	-	299.31 6.62									+	
			·												<b></b>		
141 One 97 Communications Limited 142 One 97 Communications Limited		Paytm Services Private Limited Socomo Technologies Private Limited	Subsidiary Associate of the holding	Amount receivable Amount payable		-	33.02 0.20										
			company												<b></b>		
143 One 97 Communications Limited		Admirable Software Limited	Associate of the holding company	Amount payable	-	-	0.01	0.01	1						İ		
144 One 97 Communications Limited		Paytm E-Commerce Private Limited	Common director having shareholding (more than 2	Amount payable	-	-	3,384.09	2,939.01	I .								
One 97 Communications Limited		Directors, Key Management Personnel (KMP) & Relatives of KMP	Directors, KMP & Relatives KMP	of Salaries, bonus and incentives	s As per the provisions of the Companies Act, 2013 and approval of Shareholders as applicable	58.10	-	-									
146 One 97 Communications Limited		Directors, Key Management Personnel (KMP) & Relatives of KMP	Directors, KMP & Relatives KMP	of ESOP Expenses	As per the provisions of the Companies Act, 2013 and approval of Shareholders as applicable	5,644.59	-	-									
147 Paytm Payments Services Limited		Paytm Payments Bank Limited	Associate of the holding	Rendering of services to	NA	351.95	69.21	3.65	5						 		
148 Paytm Payments Services Limited		Paytm Payments Bank Limited	company Associate of the holding	related parties Amount receivable	-	-	6,199.80	7,710.74	1	1					 I	+	
149 Paytm Payments Services Limited		Wasteland Entertainment Private Limited	company Fellow Subsidiary	Rendering of services to	NA NA	14.57	-	-									
150 Paytm Payments Services Limited		Nearbuy India Private Limited	Fellow Subsidiary	related parties Rendering of services to	NA NA	3.99	0.00	-									
151 Paytm Payments Services Limited		Socomo Technologies Private Limited	Associate of the holding	related parties  Rendering of services to	NA NA	0.04	-	-									
152 Paytm Payments Services Limited		Eatgood Technologies Private Limited	company Associate of the holding	related parties Rendering of services to	NA NA	3.84	0.41	0.41	1								
153 Paytm Payments Services Limited		Mobiquest Mobile Technologies Private Limited	company Fellow Subsidiary	related parties Amount receivable	_	-	0.00									-	
															<b> </b>		
154 Paytm Payments Services Limited		Orbgen Technologies Private Limited	Fellow Subsidiary	Rendering of services to related parties	NA			0.00									
155 Paytm Payments Services Limited		Paytm Money Limited	Fellow Subsidiary	Rendering of services to related parties	NA	0.61	3.57	4.41	ı						1		
156 Paytm Payments Services Limited		First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)	Joint Venture of fellow subsidiary	Rendering of services to related parties	NA	27.52	0.23	0.44	1								
157 Paytm Payments Services Limited		Paytm Services Private Limited	Fellow Subsidiary	Rendering of services to	NA	0.05	0.10	0.98	3						· · · · · · · · · · · · · · · · · · ·		
158 Paytm Payments Services Limited		Paytm Insurance Broking Private Limited	Fellow Subsidiary	related parties  Rendering of services to	NA NA	0.94	0.15	0.24	1								
159 Paytm Payments Services Limited		Infinity Transoft Solution Private Limited	Associate of the holding	Rendering of services to	NA	3.28	-	-							 		
	1		company	related parties			1	1				1				1	

Details of the party (listed entity / subsidiary) entering into the transaction  S. No.  Name  PAN  160  Paytm Payments Services Limited  161  Urja Money Private Limited	subsidiary)	Details of the co	ounterparty	Type of related party transaction	Value of the related party transaction as	Value of the transaction during the	In case monies are party as a result o			investments	made or g	tions - applicable only in case the r ven by the listed entity/subsidiary Details of the loans, inter-corpor	. These details r	need to be	disclosed on	ly once, during the	
S. No.	me	PAN	Name	PAN Relationship of the counterparty with the listed entity or its subsidiary		approved by the audit committee (Refer Note 1)	reporting	Opening balance	Closing balance			Tenure	Nature (loan/ advance/ inter- corporate deposit/ investment)			Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds
160 Pa	ytm Payments Services Limited		Paytm Payments Bank Limited	Associate of the holding	Services received from related	i NA	708.57	2,685.77	3,116.83	3							(end-usage)
161 Ur	ia Money Private Limited		Fincollect Services Private Limited	company Subsidiary	parties Rendering of services to	NA	69.00	21.47	39.11	1							
				, ,	related parties		05.00		****								
162 Ur	ja Money Private Limited ja Money Private Limited		Fincollect Services Private Limited  Fincollect Services Private Limited	Subsidiary Subsidiary	Amount payable	- NA	0.71	0.01	-								-
	ja Money Private Limited ja Money Private Limited		Fincollect Services Private Limited Fincollect Services Private Limited	Subsidiary	Interest on Loans Given Inter corporate loan given	NA.	0.71	13.19	12.88	0							+
	ja Money Private Limited		Fincollect Services Private Limited  Fincollect Services Private Limited	Subsidiary	Sale of property, plant &	NA NA	0.18		- 12.00	5							+
	,,			,	equipment to related parties												
166 Lit	tle Internet Private Limited		Nearbuy India Private Limited	Subsidiary	Expenses reimbursed to related party	NA	3.00	-	-								
	bgen Technologies Private		Paytm Financial Services Limited	Associate of the holding company	Services received from related	l NA	1.46	0.20	0.51	1							
168 Or	bgen Technologies Private		Admirable Software Limited	Associate of the holding	Services received from related	i NA	1.10	0.15	0.37	7							
169 On	ne 97 Communications India		Paytm Payments Bank Limited	company Associate of the holding	Rendering of services to	NA	2.00	-	0.72	2							
	nited		2	company	related parties			0.04	2.04								
	ytm Money Limited ytm Services Private Limited		Paytm E-Commerce Private Limited Eatgood Technologies Private Limited	Common director Associate of the holding	Amount payable Inter corporate loan given	-	-	0.01 11.25	0.01	1		-					+
				company		_			_								
172 Pa	ytm Services Private Limited		Eatgood Technologies Private Limited	Associate of the holding company	Interest income earned from related parties	NA	0.41	-	-								
173 Pa	ytm Services Private Limited		Eatgood Technologies Private Limited	Associate of the holding company	Repayment of Inter Corporate	. NA	11.66	-	-								
174 Pa	ytm Payments Services Limited		Nearbuy India Private Limited	Fellow Subsidiary	Amount payable	-	-	2.40	2.70	0							-
175 Pa	ytm Payments Services Limited		Orbgen Technologies Private Limited	Fellow Subsidiary	Amount payable	-	-	3.65									
176 Pa	ytm Payments Services Limited		First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)	Joint Venture of fellow subsidiary	Amount payable	-	-	55.62	38.43	3							
177 Pa	ytm Payments Services Limited		Paytm Services Private Limited	Fellow Subsidiary	Amount payable	-	-	0.82	0.03	3							-
	ytm Payments Services Limited		Wasteland Entertainment Private Limited	Fellow Subsidiary	Amount payable	-	-	13.58									
179 Pa	ytm Payments Services Limited		Socomo Technologies Private Limited	Associate of the holding company	Amount payable	-	-	0.01	0.01	1							
	ytm Payments Services Limited		Eatgood Technologies Private Limited	Associate of the holding company	Amount payable	-	-	7.50									
	obiquest Mobile Technologies ivate Limited		Xceed IT Solutions Private Limited	Subsidiary	Amount receivable	-	-	9.92	9.92	2							
	ytm Insurance Broking Private nited		Paytm Payments Bank Limited	Others	Amount payable	-	-	0.15	-								
183 On	e97 USA Inc.		Paytm Labs Inc.	Fellow Subsidiary	Rendering of services to related parties	NA	40.03	34.47	39.83	3							
	ne97 Communications Singapore		One97 Communications Bangladesh Private	Subsidiary	Amount receivable	-	-	1.30	1.32	2							
185 On	ne97 Communications Singapore		One97 Ivory Coast SA	Subsidiary	Amount payable	-	-	0.88	0.85	5							
186 On	e97 Communications Singapore		One97 Benin SA	Subsidiary	Amount receivable	-	-	11.39	11.51	1							
187 On	vate Limited ne97 Communications Singapore		One97 Uganda Limited	Subsidiary	Amount receivable	-	-	3.52	3.56	6							
188 On	vate Limited ne97 Communications Singapore		One Nine Seven Communication Nepal Private	Subsidiary	Amount receivable	-	-	1.72	1.73	3							+
189 On	ivate Limited ne97 Communications Singapore		Limited One Nine Seven Communication Saudi Arabia for	Subsidiary	Amount receivable	-	-	4.71	4.77	7							+
190 On	ivate Limited ne97 Communications Singapore		Communication & Information Technology One97 Communications Nigeria Limited	Fellow Subsidiary	Amount receivable	-	-	0.13	0.13	3							
	ivate Limited ne97 Communications Nigeria		One97 Communications FZ-LLC	Fellow Subsidiary	Amount payable	-	-	1.98	2.01	1							
	nited ne97 Communications Nigeria		One97 Benin SA	Fellow Subsidiary	Amount receivable	-	-	11.59	11.77	7							
Lin	nited ne97 Communications FZ LLC		One97 Communications Bangladesh Private	Fellow Subsidiary	Amount payable	-	-	0.11									-
	ne97 Communications FZ LLC		Limited	, i				0.11									
	ne97 Communications FZ LLC ne97 Communications FZ LLC	-	One97 Ivory Coast SA One97 Benin SA	Fellow Subsidiary Fellow Subsidiary	Amount receivable Amount receivable	-	-	0.49 4.85				-					+
	ne97 Communications FZ LLC	1	One97 Benin SA One97 Uganda Limited	Fellow Subsidiary	Amount receivable	-	-	0.34	0.34		1					1	+
	ne97 Communications FZ LLC		One Nine Seven Communication Saudi Arabia for Communication & Information Technology	Fellow Subsidiary	Amount receivable	-	-	1.37	1.39	9							
	ne97 Communications Rwanda ivate Limited		One97 Benin SA	Fellow Subsidiary	Amount receivable	-	-	0.29	0.29	9							
199 On	ne97 Communications Tanzania		One97 Uganda Limited	Fellow Subsidiary	Amount receivable	-	-	0.70	0.66	6							
200 On	e97 Communications Tanzania		One97 Benin SA	Fellow Subsidiary	Amount receivable	-	-	0.21	0.21	1							
201 On	ivate Limited ne97 Communications Tanzania		One97 Ivory Coast SA	Fellow Subsidiary	Amount receivable	-	-	1.86	1.88	В							+
Pri	vate Limited						1										1

	Details of the party (listed entity / entering into the transaction	subsidiary)	Details of the o	counterparty		Type of related party transaction	Value of the related party	Value of the transaction	In case monies are					tions - applicable only in case the i			
	chiering into the transaction					a ansaetton	transaction as	during the	party as a result o	Tine transaction	In case of any financia			Details of the loans, inter-corpor			
No.	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	approved by the audit committee pe (23) (Refer Note 1)	reporting reporting period - April 23 to Sept 23	Opening balance	Closing balance		Cost	Tenure	Nature (loan/ advance/ inter- corporate deposit/ investment)	Interest Rate		Purpose for which th funds will be utilised by the ultimate recipient of funds (end-usage)	
	Paytm Payments Services Limited		Paytm E-Commerce Private Limited		Common director	Rendering of services to related parties	NA	38.57		-							
	Paytm Payments Services Limited		Paytm E-Commerce Private Limited		Common director	Amount payable	-	-	24.70	51.14							
204	Paytm Services Private Limited		Paytm E-Commerce Private Limited		Others	Rendering of services to related parties	NA	0.45		0.36							
205	Wasteland Entertainment Private Limited		Paytm E-Commerce Private Limited		Others	Amount receivable	-	-	0.17	-							
206	Paytm Payments Services Limited		Nurturing Green Plantation Private Limited		Others	Rendering of services to related parties	NA	0.01	-	-							
207	Paytm Services Private Limited		Applied Life Private Limited		Others	Services received from related parties	NA	0.30	-	0.03	1						
208	Paytm Services Private Limited		Applied Life Private Limited		Others	Amount receivable	-	-	0.27								
	Paytm Payments Services Limited		Immaculatebites Private Limited		Others	Amount receivable	-	-	0.00								
	Paytm Payments Services Limited		Busybees Logistics Solutions Private Limited		Others	Amount payable	-	-	0.93								
211	Mobiquest Mobile Technologies Private Limited		Gang OH Innovations Private Limited		Others	Rendering of services to related parties	NA	0.94	2.00	1.76	5						
	Paytm Payments Services Limited		Applied Life Private Limited		Others	Services received from related parties	NA	0.12	-	-							
	Paytm Payments Services Limited		Applied Life Private Limited		Others	Amount receivable	-	-	-	0.10							
214	Mobiquest Mobile Technologies Private Limited		Applied Life Private Limited		Others	Services received from related parties	NA	0.06	-	0.06	1						
215	Mobiquest Mobile Technologies Private Limited		Applied Life Private Limited		Others	Amount receivable	-	-	0.06	-							
216	Paytm Insurance Broking Private Limited		Applied Life Private Limited		Others	Services received from related parties	NA	0.06	0.11	0.04	+						
217	Urja Money Private Limited		Applied Life Private Limited		Others	Services received from related parties	NA	0.03	-	-							
218	Fincollect Services Private Limited		Applied Life Private Limited		Others	Services received from related parties	NA	0.03	-	-							
219	Paytm Payments Services Limited		Capfloat Financial Services Private Limited		Others	Rendering of services to related parties	NA	1.34	-	0.84							
220	Paytm Payments Services Limited		Kenrise Media Private Limited		Others	Rendering of services to related parties	NA	0.03	-	-							
221	Paytm Payments Services Limited		Nobroker Technologies Solutions Private Limited		Others	Rendering of services to related parties	NA	0.07	-	-							
222	Paytm Payments Services Limited		Phasorz Technologies Private Limited		Others	Rendering of services to related parties	NA	0.02	-	-							
	Paytm Payments Services Limited		Rooter Sports Technologies Private Limited		Others	Rendering of services to related parties	NA			-							
	Paytm Payments Services Limited		Senco Gold Limited		Others	Rendering of services to related parties	NA			-							
	Paytm Payments Services Limited		Sourcecode Media Private Limited		Others	Rendering of services to related parties	NA			-							
	Paytm Payments Services Limited		Urbanclap Technologies India Private Limited		Others	Rendering of services to related parties	NA			-							
	Paytm Payments Services Limited		VRB Consumer Products Private Limited (formerly known as Veeba Food Services Private Limited)		Others	Rendering of services to related parties	NA			-							
228	Paytm Payments Services Limited		Zaan WebVeda Private Limited		Others	Rendering of services to related parties	NA	0.01	-	-							
229	Wasteland Entertainment Private Limited		Light Ray Advisors LLP		Others	Amount payable	-	-	-	2.11	:						
230	One 97 Communications Limited		Mr. G.S. Sundararajan		Independent Director	Director Remuneration	10.32	10.32	5.07	5.19	r[			<u> </u>			
	One 97 Communications Limited		Ms. Pallavi Shardul Shroff		Independent Director	Director Remuneration	10.32								i i		
	One 97 Communications Limited		Mr. Ashit Ranjit Lilani		Independent Director	Director Remuneration	8.26			4.16	i					_	
233	One 97 Communications Limited		Mr. Neeraj Arora		Independent Director	Director Remuneration	8.26	8.26	4.06	4.16	i -	1	1 -			_	

Note 1: The value of transactions are within the limits of value of related party transactions approved by the audit committee.