														tions - applicable only in case the e listed entity/subsidiary. These of				
	Details of the party (listed entity / subsidiary) entering		Details of the o	ounterparty	,		Value of the	Malara ef Ma	In case monie either party a		In case of any financi incurred to make or	al indebted	ness is	e nateu energy audardius yr rineae e	ictano neca to b	e alseiosea oi	ny onec, aanne	the reporting period
6.11	into the transaction					Type of related party	related party transaction as	Value of the transaction during the	the trans	saction	corporate deposit	ts, advances		Details of the loar	s, inter-corpora	te deposits, a	dvances or inve	stments
S. No.						transaction	approved by the audit committee	reporting period - Apr			Nature of							Purpose for which the
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary		(Refer Note 1)	24 to Sep 24	Opening balance	Closing balance	indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate	Tenure	Secured/ unsecured	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 to related parties	188.71	188.71	526.89	77.53								
2	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Rendering of services to related parties	78.41	78.41	54.55	31.43								
3	One 97 Communications Limited		One97 Communications FZ-LLC		Subsidiary	Rendering of services to related parties	67.16	67.16	123.36	67.16								
4	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Rendering of services to related parties	43.39	43.39	72.32	60.97								
5	One 97 Communications Limited		Paytm Labs Inc.		Step down Subsidiary	Rendering of services to related parties	23.08	23.08	28.53	7.85								
6	One 97 Communications Limited		One97 Communications Malaysia Sdn. Bdn		Step down Subsidiary	Rendering of services to related	22.68	22.68	34.48	22.68								
7	One 97 Communications Limited		Mobiquest Mobile Technologies Private		Subsidiary	Rendering of services to related	22.28	22.28	74.20	118.36								
8	One 97 Communications Limited		Limited One97 Communications Tanzania Private		Step down Subsidiary	parties Rendering of services to related	18.74	18.74	51.98	59.06								
9	One 97 Communications Limited		Limited Wasteland Entertainment Private Limited		Subsidiary	parties Rendering of services to related	18.12	18.12	81.77	-								
10	One 97 Communications Limited		Nearbuy India Private Limited		Step down Subsidiary	parties Rendering of services to related	10.98	10.98	3.43	2.67								-
11	One 97 Communications Limited		Orbgen Technologies Private Limited		Subsidiary	parties Rendering of services to related	10.56	10.56	12.31									-
12	One 97 Communications Limited		One Nine Seven Communication Nepal		Step down Subsidiary	parties Rendering of services to related	5.33	5.33	93.20	98.91								
			Private Limited			parties												
13	One 97 Communications Limited		Infinity Transoft Solution Private Limited		Associate	Rendering of services to related parties	2.58	2.58	0.00	0.00								
14	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Rendering of services to related parties	2.54	2.54	3.02	6.21								
15	One 97 Communications Limited		First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)		Joint Venture of Subsidiary	Rendering of services to related parties	1.96	1.96	124.51	49.11								
16	One 97 Communications Limited		Paytm Payments Bank Limited		Associate	Rendering of services to related parties	0.91	0.91	3,050.45	1,120.21								
17	One 97 Communications Limited		Fincollect Services Private Limited		Step down Subsidiary	Rendering of services to related parties	0.44	0.44	-	-								
18	One 97 Communications Limited		One97 Communications Singapore Private		Subsidiary	Rendering of services to related parties	0.33	0.33	=	=								
19	One 97 Communications Limited		Eatgood Technologies Private Limited		Associate	Rendering of services to related parties	0.15	0.15	-	-								
20	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Rendering of services to related	0.09	0.09	2.47	15.16								
21	One 97 Communications Limited		Paytm Entertainment Limited		Subsidiary	Rendering of services to related	0.02	0.02	0.03	0.03								
22	One 97 Communications Limited		One Nine Seven Digital Solutions Limited		Step down Subsidiary	parties Amount receivable	-	-	2.61	1.71								
23	One 97 Communications Limited		Fincollect Services Private Limited		Step down Subsidiary	Services received from related	1,135.37	1,135.37	276.61	511.82								
24	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	parties Services received from related	811.12	811.12	2.74	5.75								
25	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	parties Services received from related	449.66	449.66	163.53	37.49								
26	One 97 Communications Limited		Wasteland Entertainment Private Limited		Subsidiary	parties Services received from related	124.34	124.34	122.87	-								
27	One 97 Communications Limited		One97 Communications Singapore Private		Subsidiary	parties Services received from related	47.73	47.73	57.84	75.10								
28	One 97 Communications Limited		Limited  Mobiquest Mobile Technologies Private		Subsidiary	parties Services received from related	44.65	44.65	23.27	25.09								
29			Limited			parties Services received from related	35.87	35.87	5.22	39.76								
	One 97 Communications Limited		Paytm Payments Bank Limited		Associate	parties												
30	One 97 Communications Limited		Orbgen Technologies Private Limited		Subsidiary	Services received from related parties	15.48	15.48	2.24	-								
31	One 97 Communications Limited		One 97 Communications India Limited		Subsidiary	Services received from related parties	10.01	10.01	-	10.01								
32	One 97 Communications Limited		One97 Communications FZ-LLC		Subsidiary	Services received from related parties	9.57	9.57	28.28	37.98								
33	One 97 Communications Limited		Paytm Insuretech Private Limited		Associate	Services received from related parties	0.80	0.80	0.16	0.23								

S. No.	Details of the party (listed entity / subsidiary) entering into the transaction		Details of the c	ounterpart	,	Type of related party	Value of the related party transaction as approved by the	Value of the transaction during the	In case monie either party a the trans	s are due to s a result of		s made or g al indebted give loans, cs, advances	iven by th ness is inter-	tions - applicable only in case the e listed entity/subsidiary. These of Details of the loar	letails need to b	e disclosed or	nly once, durin	g the reporting period
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	transaction	audit committee  (Refer Note 1)	reporting period - Apr 24 to Sep 24	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 Entertainment Limited		,	Services received from related parties	0.74	0.74	0.64	0.75								
35	One 97 Communications Limited		Nearbuy India Private Limited		, ,	Services received from related parties	0.02	0.02	0.04	0.05								

											Additional disclosure of	related par	tv transac	tions - applicable only in case the	related party tra	ansaction rela	tes to loans. in	In INR (Millions) ter-corporate deposits.
	Details of the party (listed entity / subsidiary) entering into the transaction	4							In case monic	es are due to	advances or investment	s made or g	iven by th	e listed entity/subsidiary. These				
	entity / subsidiary) enterin		Details of the c	counterpart	,	Type of related party	Value of the related party transaction as	Value of the transaction during the	either party a	as a result of	In case of any financi incurred to make or corporate deposi investm	give loans, ts, advances	inter-	Details of the loar	ns, inter-corpora	te deposits, a	dvances or inv	estments
S. No.	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	transaction	approved by the audit committee (Refer Note 1)	reporting period - Apr 24 to Sep 24	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)
36	One 97 Communications Limited		Orbgen Technologies Private Limited		Subsidiary	Slump Sale under Business	11,661.08	11,661.08	-	-48.55								
37	One 97 Communications Limited		Wasteland Entertainment Private Limited		Subsidiary	Transfer Arrangement Slump Sale under Business Transfer Arrangement	898.35	898.35	-	9.74								
38	One 97 Communications Limited		First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)		Joint Venture of Subsidiary	Reimbursement of expenses incurred on behalf of related parties	51.66	51.66	-	-								
39	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	28.81	28.81	-	-								
40	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	25.79	25.79	-	-								
41	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	13.08	13.08	-	-								
42	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	10.81	10.81	-	-								
43	One 97 Communications Limited		Wasteland Entertainment Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	9.70	9.70	-	-								
44	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	8.76	8.76	-	-								
45	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	6.59	6.59	-	=								
46	One 97 Communications Limited		Nearbuy India Private Limited		Step down Subsidiary	Reimbursement of expenses incurred on behalf of related parties	5.39	5.39	-	-								
47	One 97 Communications Limited		Orbgen Technologies Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	3.25	3.25	-	-								
48	One 97 Communications Limited		One 97 Communications India Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	2.54	2.54	2.58	7.81								
49	One 97 Communications Limited		Fincollect Services Private Limited		Step down Subsidiary	Reimbursement of expenses incurred on behalf of related parties	0.52	0.52	-	-								
50	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	0.01	0.01	-	-								
51	One 97 Communications Limited		One97 Communications Singapore Private Limited		Subsidiary	Amount receivable	-	-	23.39	0.33								
52	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Inter corporate loan given	500.00	500.00	-	206.98				Inter Corporate Loan	12%	30 months	Unsecured	Business Purpose
53	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Repayment of Inter Corporate Loan	300.71	300.71	-	-								
54	One 97 Communications Limited		First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)		Joint Venture of Subsidiary	Interest income earned from related parties	64.68	64.68	-	-								
55	One 97 Communications Limited		One 97 Communications India Limited		Subsidiary	Inter corporate loan given	50.00	50.00	-	50.07				Inter Corporate Loan	10%	12 months	Unsecured	Business Purpose
56	One 97 Communications Limited		Admirable Software Limited		Associate	Interest income earned on Optionally Convertible Debentures ("OCD") from related parties	23.66	23.66	-	-								
57	One 97 Communications Limited		Paytm Financial Services Limited		Associate	Interest income earned on Optionally Convertible Debentures ("OCD") from related parties	13.06	13.06	-	-								
58	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Interest income earned from related parties	8.55	8.55	-	-								
59	One 97 Communications Limited		Eatgood Technologies Private Limited		Associate	Interest income earned on Optionally Convertible Debentures ("OCD") from related parties	3.66	3.66	-	-								

	Details of the party (listed								In case monic		advances or investment	ts made or g	iven by th	tions - applicable only in case the e listed entity/subsidiary. These o				
S. No.	entity / subsidiary) entering into the transaction		Details of the co	ounterpart	,	Type of related party	Value of the related party transaction as approved by the	Value of the transaction during the	either party : the tran	as a result of	In case of any financi incurred to make or corporate deposi investm	give loans, ts, advance	inter-	Details of the loar	ns, inter-corpora	te deposits, a	dvances or inv	estments
5.110.	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	transaction	audit committee (Refer Note 1)	reporting period - Apr 24 to Sep 24	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)
60	One 97 Communications Limited		Urja Money Private Limited		,	Interest income earned on Optionally Convertible Debentures ("OCD") from related parties	1.82	1.82	-	-								

Part	In INR (Millions) oans, inter-corporate deposits e, during the reporting period	only once, durin	e disclosed on	details need to be	sted entity/subsidiary. These d	y the li	given by t dness is	ts made or g ial indebted	advances or investment In case of any financia	s are due to	In case monie either party a	Value of the	Value of the			ounterparty	Details of the co		Details of the party (listed entity / subsidiary) entering	
Part	s or investments	advances or inv	te deposits, ac	ns, inter-corpora	Details of the loan			ts, advances	corporate deposit	saction	the trans	transaction during the	transaction as			,			into the transaction	S. No.
Column   C	by the ultimate	Secured/ unsecured	Tenure	Interest Rate	inter-corporate deposit/	ıre	Tenure	Cost	indebtedness (loan / issuance of debt / any			period - Apr	audit committee	transaction	counterparty with the listed	PAN	Name	PAN	Name	
Second Communication Control   Second Control   Secon			1							-	-	1.50	1.50		Subsidiary		Urja Money Private Limited		One 97 Communications Limited	61
Column   Commence   Column										-	-	0.30	0.30	Interest income earned on Optionally Convertible Debentures ("OCD") from			Nearbuy India Private Limited		One 97 Communications Limited	62
Column   C			1							-	-	0.16	0.16		Subsidiary		Little Internet Private Limited		One 97 Communications Limited	63
Fig. 6 Lies 97 Communications Limited Professional Codes Services Codes and Codes and Codes and Codes Services Codes and Codes Services Codes and Codes Services Codes and Codes Services										1	-	0.10	0.10	Interest income earned on Optionally Convertible Debentures ("OCD") from			Little Internet Private Limited		One 97 Communications Limited	64
Get   Control Communications Limited   First Gamins Technology Princed Limited   Control Communications Limited   Control Control Communications Limited   Control Con			1							-	-	0.08	0.08		Subsidiary		One 97 Communications India Limited		One 97 Communications Limited	65
Early Communications Limited   Calgoro Technologies Private Limited   Associate   Investment in Optionally   -										1,985.51	1,923.26	-	-		Joint Venture of Subsidiary		(formerly known as Paytm First Games		One 97 Communications Limited	66
Conventible Detertures 6 Ows 97 Communications Limited 70 Ows 97 Communications Limited 71 Ows 97 Communications Limited 72 Ows 97 Communications Limited 73 Ows 97 Communications Limited 74 Ows 97 Communications Limited 75 Ows 97 Communications Limited 76 Ows 97 Communications Limited 77 Ows 97 Communications Limited 78 Description of the Property Limited 79 Ows 97 Communications Limited 79 Ows 97 Communications Limited 70 Ows 97 Communications Limited 70 Ows 97 Communications Limited 70 Ows 97 Communications Limited 71 Ows 97 Communications Limited 72 Ows 97 Communications Limited 73 Ows 97 Communications Limited 74 Ows 97 Communications Limited 75 Ows 97 Communications Limited 76 Ows 97 Communications Limited 77 Ows 97 Communications Limited 78 Ows 97 Communications Limited 79 Ows 97 Communications Limited 80 Ow			1							33.74	32.38	-	-	Inter corporate loan given	Subsidiary		Urja Money Private Limited		One 97 Communications Limited	67
Fig.   Dec 97 Communications Limited   Moderate Private Limited   Admitidde Software Limited   Admitidate Private Limited Private L										76.41	73.12	-	-		Associate		Eatgood Technologies Private Limited		One 97 Communications Limited	68
Post   Communications United   Associate		1								39.53	37.78	-	-	Investment in Optionally	Subsidiary		Urja Money Private Limited		One 97 Communications Limited	69
Pyth Financial Ferrices Limited   Pyth Financial Services Limited   Associate   Associate		+	1							507.05	484.27	-	-	Investment in Optionally	Associate		Admirable Software Limited		One 97 Communications Limited	70
Description of the communications Limited   Near Interferent Private Limited   New Private Limited		+								273.43	260.84	-	-	Investment in Optionally	Associate		Paytm Financial Services Limited		One 97 Communications Limited	71
Page	<del></del>	+								20.00	20.00	-	-		Subsidiary		Little Internet Private Limited		One 97 Communications Limited	72
One 97 Communications Limited   Utile Internet Private Limited   Associate   Amount receivable from   .   .   .   .   .   .   .   .   .	<del></del>	+	<del></del>							140.49	140.49	-	-	Investment in Optionally	Step down Subsidiary		Nearbuy India Private Limited		One 97 Communications Limited	73
payment gateway 76	$\overline{}$	+	<b> </b>							79.66	79.66	-	-		Subsidiary		Little Internet Private Limited		One 97 Communications Limited	74
payment gateway 76		+	<del>                                     </del>							5.64	18.54	-	-				Paytm Payments Bank Limited		One 97 Communications Limited	75
77 One 97 Communications Limited Paytim Payments Services Limited Subsidiary Amount receivable from payment gateway - 2,074.09 3,089.36		+	<del> </del>			_	-					-	_	payment gateway						
Deep Transmission Limited   Utile Internet Private Limited   Subsidiary   Amount receivable   0.01   0.01			<del> </del>									_	_							
Paytm Payments Services Limited Subsidiary Amount receivable for sale of business One 97 Communications Limited Eatgood Technologies Private Limited Associate Amount payable 0.02 0.02 0.02 0.02 0.02 0.02 0.0			<del> </del>											payment gateway	·					
80 One 97 Communications Limited Eatgood Technologies Private Limited Associate Amount payable			<b></b>									-								
81 One 97 Communications Limited One 97 Communications Initial Limited Subsidiary Amount receivable 10.54 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 - 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 - 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 - 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 10.55 -			<u> </u>									-		business						
82 One 97 Communications Limited Fincollect Services Private Limited Step down Subsidiary Amount receivable 0.86 172.62			<u>                                     </u>							0.02	0.02	-	-	Amount payable	Associate		Eatgood Technologies Private Limited		One 97 Communications Limited	80
83 One 97 Communications Limited PAI Platforms Private Limited (formerly known as Paytm E-Commerce Private Limited)  84 One 97 Communications Limited One97 Communications Nigeria Limited Subsidiary Amount receivable  85 One 97 Communications Limited Wasteland Entertainment Private Limited Subsidiary Amount receivable  86 One 97 Communications Limited Mobiquest Mobile Technologies Private Limited Subsidiary Amount receivable  87 One 97 Communications Limited Paytm Services Private Limited Subsidiary Amount receivable  88 One 97 Communications Limited Paytm Services Private Limited Subsidiary Amount receivable  89 One 97 Communications Limited Paytm Services Private Limited Subsidiary Amount receivable  80 One 97 Communications Limited Paytm Services Private Limited Subsidiary Amount receivable  80 One 97 Communications Limited One97 Communications Bangladesh Private Limited Subsidiary Amount receivable  80 One 97 Communications Limited One97 Communications Bangladesh Private Limited Step down Subsidiary Amount receivable  80 One 97 Communications Limited One97 Communications Bangladesh Private Limited Step down Subsidiary Amount receivable  81 One 97 Communications Limited One97 Communications Bangladesh Private Limited Step down Subsidiary Amount receivable  82 One 97 Communications Limited One97 Communications Bangladesh Private Limited Step down Subsidiary Amount receivable  83 One 97 Communications Limited One97 Communications Bangladesh Private Limited Step down Subsidiary Amount receivable  84 One 97 Communications Limited One97 Communications Bangladesh Private Limited Step down Subsidiary Amount receivable  85 One 97 Communications Limited One97 Communications Bangladesh Private Limited One97 Communications Bangladesh Private One			1								10.54		-	Amount receivable	Subsidiary		One 97 Communications India Limited		One 97 Communications Limited	81
known as Paytm E-Commerce Private Limited Shareholding (more than 2 %) parties			1							172.62	0.86	-	-	Amount receivable	Step down Subsidiary		Fincollect Services Private Limited		One 97 Communications Limited	82
85 One 97 Communications Limited Wasteland Entertainment Private Limited Subsidiary Amount receivable 734.39 734.39 734.39										14.52	-	14.52	14.52				known as Paytm E-Commerce Private		One 97 Communications Limited	83
86 One 97 Communications Limited Mobiquest Mobile Technologies Private Limited Subsidiary Amount receivable 28.23 75.80 S Subsidiary Amount receivable 5.98 71.92 Subsidiary Services Private Limited One 97 Communications Limited One 97 Communications Limited One 97 Communications Bangladesh Private Step down Subsidiary Amount receivable 0.00 0.65 Subsidiary Amount receivable 0.00 0.65 Subsidiary Amount receivable 0.00 0.65 Subsidiary Amount receivable Step down Subsidiary Step down Ste			 							0.91	0.00	-	-	Amount receivable	Subsidiary		One97 Communications Nigeria Limited		One 97 Communications Limited	84
Limited Subsidiary Amount receivable 5.98 71.92 Step down Subsidiary Amount receivable 0.00 0.65 Limited Subsidiary Amount receivable 0.00 0.65 Step down Subsidiary Step down Step										-	734.39	-	-	Amount receivable	Subsidiary		Wasteland Entertainment Private Limited		One 97 Communications Limited	85
87 One 97 Communications Limited Paytm Services Private Limited Subsidiary Amount receivable 5.98 71.92						1				75.80	28.23	-	-	Amount receivable	Subsidiary				One 97 Communications Limited	86
Limited		<b>†</b>								71.92	5.98	-	-	Amount receivable	Subsidiary				One 97 Communications Limited	87
		1								0.65	0.00	-	-	Amount receivable	Step down Subsidiary				One 97 Communications Limited	88
89 One 97 Communications Limited Paytm Insurance Broking Private Limited Subsidiary Amount payable - 4.23 -		1				$\dashv$				-	4.23	-	-	Amount payable	Subsidiary				One 97 Communications Limited	89
90 One 97 Communications Limited First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)  Private Limited)  90 One 97 Communications Limited First Games Technology Private Limited Joint Venture of Subsidiary Amount payable 23.71 0.46										0.46	23.71	-	-	Amount payable	Joint Venture of Subsidiary		(formerly known as Paytm First Games		One 97 Communications Limited	90
91 One 97 Communications Limited Paytm Money Limited Subsidiary Amount payable 86.08 14.70		+				$\dashv$				14.70	86.08	-	-	Amount payable	Subsidiary				One 97 Communications Limited	91

														tions - applicable only in case the e listed entity/subsidiary. These o				
	Details of the party (listed entity / subsidiary) entering		Details of the o	ountornarts			Value of the		In case monie either party a		In case of any financi	al indebted	ness is	e listed entity/subsidiary. These c	etalis need to b	e disclosed on	ly once, during	the reporting period
S. No.	into the transaction	3	Details of the co	ounterparty		Type of related party	related party transaction as	Value of the transaction during the	the trans		incurred to make or corporate depositions investment	s, advances		Details of the loar	s, inter-corpora	te deposits, ac	lvances or inve	stments
5. NO.	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	transaction	approved by the audit committee (Refer Note 1)	reporting period - Apr 24 to Sep 24	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)
92	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Amount payable	-	-	2.39	0.00								
93	One 97 Communications Limited		Paytm Payments Bank Limited		Associate	Amount payable	-	-	403.84	101.72								
94	One 97 Communications Limited		Orbgen Technologies Private Limited		Subsidiary	Amount payable	-	-	24.32	-								
95	One 97 Communications Limited		Nearbuy India Private Limited		Step down Subsidiary	Amount payable	-	-	0.10	0.10								
96	One 97 Communications Limited		Orbgen Technologies Private Limited		Subsidiary	Amount payable	-	-	11.94	-								
97	One 97 Communications Limited		Infinity Transoft Solution Private Limited		Associate	Amount payable	-	-	0.74	0.32								
98	One 97 Communications Limited		Admirable Software Limited		Associate	Amount payable	-	-	0.01	0.01								
99	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Recovery of ESOP Cost from Subsidiary under Recharge arrangement	54.17	54.17	-	-								
100	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Recovery of ESOP Cost from Subsidiary under Recharge arrangement	31.94	31.94	-	-								
101	One 97 Communications Limited		One97 Communications FZ-LLC		Subsidiary	Stock Options granted to employees of subsidiaries and associates	22.16	22.16	-	-								
102	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Stock Options granted to employees of subsidiaries and associates	21.51	21.51	-	-								
103	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Stock Options granted to employees of subsidiaries and associates	16.67	16.67	-	-								
104	One 97 Communications Limited		One 97 Communications India Limited		Subsidiary	Stock Options granted to employees of subsidiaries and	14.56	14.56	-	-								
105	One 97 Communications Limited		One97 Communications Singapore Private Limited		Subsidiary	associates Recovery of ESOP Cost from Subsidiary under Recharge	7.68	7.68	-	-								
106	One 97 Communications Limited		Paytm Entertainment Limited		Subsidiary	arrangement Stock Options granted to employees of subsidiaries and	2.52	2.52	-	-								
107	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	associates Stock Options granted to employees of subsidiaries and	1.05	1.05	-	-								
108	One 97 Communications Limited		Admirable Software Limited		Associate	associates Reversal of Unvested ESOPs	-0.12	-0.12	-	-								
109	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	cost on separation Reversal of Unvested ESOPs	-0.16	-0.16	-	-								
110	One 97 Communications Limited		Paytm Financial Services Limited		Associate	cost on separation Reversal of Unvested ESOPs	-0.25	-0.25	-	-								
111	One 97 Communications Limited		Paytm Money Limited		Subsidiary	cost on separation Reversal of Unvested ESOPs	-1.00	-1.00	-	-								
112	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	cost on separation  Reversal of Unvested ESOPs cost on separation	-2.23	-2.23	-	-								
113	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	Reversal of Unvested ESOPs cost on separation	-3.36	-3.36	-	-								
114	One 97 Communications Limited		Orbgen Technologies Private Limited		Subsidiary	Reversal of Unvested ESOPs cost on separation	-69.06	-69.06	-	-								
115	One 97 Communications Limited		One97 Communications Singapore Private Limited		Subsidiary	Reversal of Unvested ESOPs cost on separation	-74.83	-74.83	-	-								
116	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Sale of property, plant & equipment to related parties	3.65	3.65	-	-								
117	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	1.16	1.16	-	-								
118	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	Sale of property, plant & equipment to related parties	0.39	0.39	-	=								
119	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 & equipment from related parties	0.32	0.32	-	-								

											T							In INR (Millions)
														tions - applicable only in case the e listed entity/subsidiary. These o				
	Details of the party (listed								In case monie		In case of any financi			e listed entity/subsidiary. These o	letalis need to b	e disclosed on	ry once, during	the reporting period
	entity / subsidiary) entering	g	Details of the o	ounterpart	1		Value of the	Value of the	either party a		incurred to make or			Details of the loar			d	
	into the transaction						related party transaction as	transaction	the tran	saction	corporate deposi		or	Details of the loar	is, iliter-corpora	te deposits, a	availces of file	sunents
S. No.				1	1	Type of related party	approved by the	during the	1		investm	ents					1	
						transaction	audit committee	reporting period - Apr			Nature of							Purpose for which the
					Relationship of the			24 to Sep 24	Opening	Closing	indebtedness (loan /			Nature (loan/ advance/			Secured/	funds will be utilised
	Name	PAN	Name	PAN	counterparty with the listed entity or its subsidiary		(Refer Note 1)		balance	balance	issuance of debt / any	Cost	Tenure	inter-corporate deposit/	Interest Rate	Tenure	unsecured	by the ultimate
					entity or its subsidiary						other etc.)			investment)				recipient of funds (end-usage)
																		(cita asage)
120	One 97 Communications Limited		Fincollect Services Private Limited		Step down Subsidiary	Sale of property, plant & equipment to related parties	0.05	0.05	-	-								
						equipment to related parties												
121	One 97 Communications Limited		First Games Technology Private Limited		Joint Venture of Subsidiary	Expenses reimbursed to related	0.03	0.03	=	-								
			(formerly known as Paytm First Games			party												
122	One 97 Communications Limited		Private Limited) Paytm Payments Services Limited		Subsidiary	Sale of property, plant &	0.01	0.01	_	_								
	one 37 communications connect		a years a ymenes services enniced		Substatuty	equipment to related parties	0.01	0.01										
123	One 97 Communications Limited		One 97 Communications India Limited		Subsidiary	Sale of property, plant &	0.01	0.01	-	-								
						equipment to related parties												
124	One 97 Communications Limited		Directors, Key Management Personnel (KMP)		Directors, KMP & Relatives of	ESOP Expenses	As per the	5,157.62	-	-								
			& Relatives of KMP		KMP		provisions of the	.,										
							Companies Act,											
							2013 and											
							approval of Shareholders as											
							applicable											
125	One 97 Communications Limited		Directors, Key Management Personnel (KMP)			Salaries, bonus and incentives	As per the	62.31	-	-								
			& Relatives of KMP		KMP		provisions of the											
							Companies Act, 2013 and											
							approval of											
							Shareholders as											
							applicable											
126	One 97 Communications Limited		Mr. G.S. Sundararajan		Independent Director	Director Remuneration	3.60	3.60	5.21	1.85								
127	One 97 Communications Limited		Ms. Pallavi Shardul Shroff		Independent Director	Director Remuneration	3.05	3.05	5.21	1.62								
					,													
128	One 97 Communications Limited		Mr. Ashit Ranjit Lilani		Independent Director	Director Remuneration	2.85	2.85	4.17	1.32								
129	One 97 Communications Limited		Mr. Rajeev Krishnamuralilal Agarwal		Independent Director	Director Remuneration	1.88	1.88		1.46								
123	one 37 communications connect		Najeev Krisimamaragarwar		independent birector	Director Remaneration	1.00	1.00		1.40								
130	One 97 Communications Limited		Mr. Neeraj Arora		Independent Director	Director Remuneration	1.03	1.03	4.17	-								
131	One 97 Communications Limited		PAI Platforms Private Limited (formerly		Common director having shareholding (more than 2 %)	Rendering of services to related	418.00	418.00	24.90	106.77								
			known as Paytm E-Commerce Private Limited)		Shareholding (more than 2 %)	parties												
132	One 97 Communications Limited		PAI Platforms Private Limited (formerly	1	Common director having	Reimbursement of expenses	14.29	14.29	14.19	17.62								
			known as Paytm E-Commerce Private		shareholding (more than 2 %)													
433	0== 07 Communication - 1 ()	-	Limited)	1	Othors	parties	2	3.0	4.60	4	<u> </u>						1	
133	One 97 Communications Limited		Applied Life Private Limited		Others	Services received from related parties	3.42	3.42	1.90	1.56								
134	One 97 Communications Limited		Paytm Foundation		Others - Good Corporate	Contribution for Charitable	3.00	3.00	-	-	İ							
					Governance	Purpose												
135	One 97 Communications Limited		Shardul Amarchand Mangaldas & Co.		Others	Services received from related	1.56	1.56	14.10	15.69								
136	One 97 Communications Limited	<del>                                     </del>	NetAmbit Valuefirst Services Private Limited	1	Others	parties Services received from related	0.21	0.21	10.33	7.64	<u> </u>							
130	2237 Communications Elimited					parties	0.21	0.21	10.33	7.04								
137	One 97 Communications Limited		Nurturing Green Plantation Private Limited		Others	Rendering of services to related	0.00	0.00	0.34	-								
		<b> </b>		1	4.1	parties					ļ							
138	One 97 Communications Limited		Mountain Trail Foods Private Limited		Others	Rendering of services to related	0.00	0.00	0.00	-								
139	One 97 Communications Limited		Sixth Sense	1	Others	Rendering of services to related	0.00	0.00	-	-	1						1	
						parties												
140	One 97 Communications Limited		Camelot Coworks Private Limited		Others	Rendering of services to related	0.00	0.00	-	-								
444	0== 07 Communication - 1 ()	-	Diet Lehe Drivete Limit - 1	1	Othors	parties	200 ==	200.27		440 ***	<u> </u>						1	
141	One 97 Communications Limited		Riot Labz Private Limited		Others	Purchase of goods or services	289.37	289.37	-	148.63								
142	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Amount payable	-	-	0.17	-	İ							
143	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Reversal of expenses	-0.07	-0.07	-	-								
144	Urja Money Private Limited	<b>-</b>	Fincollect Services Private Limited	1	Subsidiary	Rendering of services to related	NA	108.03	75.73	58.39	<del> </del>						1	
1444	or jo wioney i rivate cirrited		coect Services i rivate Limiteu		Jacaidiai y	parties	INA	100.03	13.13	30.39								
		•	•	•			•				•							

											Additional disclosure of	related nar	tv transac	tions - applicable only in case the	related narty tra	nsaction rela	es to loans int	In INR (Millions)
	Details of the party (listed entity / subsidiary) entering into the transaction  Name								In case monie					e listed entity/subsidiary. These				
	entity / subsidiary) entering		Details of the o	ounterparty	,	Type of related party	Value of the related party transaction as	Value of the transaction during the	either party a the trans	s a result of	In case of any financi incurred to make or corporate deposit investm	give loans, ts, advances	inter-	Details of the loar	s, inter-corpora	te deposits, a	Ivances or inve	stments
S. No.	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	transaction	approved by the audit committee (Refer Note 1)	reporting period - Apr 24 to Sep 24	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)
145	First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)		AGTech Media Holdings Limited		Related party that exercise joint control over the company	Interest expense to related party	NA	86.72	-	-								
146	One97 USA Inc.		Paytm Labs Inc.		Fellow Subsidiary	Rendering of services to related parties	NA	30.64	30.76	43.35								
147	Paytm Payments Services Limited		Wasteland Entertainment Private Limited		Fellow Subsidiary	Rendering of services to related parties	NA	13.22	0.02	-								
148	First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)		Bluefield technology Beijing Co. Ltd. (formerly Paytm Technology Beijing Co., Limited)		Subsidiary	Services received from related parties	NA	6.31	-	1								
149	Paytm Payments Services Limited		Paytm Payments Bank Limited		Associate of the holding company	Services received from related parties	NA	5.23	43.01	13.92								
150	Paytm Payments Services Limited		Eatgood Technologies Private Limited		Associate of the holding company	Rendering of services to related parties	NA	4.54	0.41	0.40								
151	Little Internet Private Limited		Nearbuy India Private Limited		Subsidiary	Expenses reimbursed to related party	NA	2.75	-	1								
152	Paytm Payments Services Limited		Nearbuy India Private Limited		Fellow Subsidiary	Rendering of services to related parties	NA	2.66	0.01	-								
153	Orbgen Technologies Private Limited		Paytm Financial Services Limited		Associate of the holding company	Services received from related parties	NA	1.81	0.51	-								
154	Orbgen Technologies Private Limited		Admirable Software Limited		Associate of the holding company	Services received from related parties	NA	1.46	0.37	0.50								
155	Paytm Payments Services Limited		Paytm Money Limited		Fellow Subsidiary	Rendering of services to related parties	NA	1.36	1.23	0.32								
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	1.31	0.07	0.02								
157	Paytm Payments Services Limited		Paytm Insurance Broking Private Limited		Fellow Subsidiary	Rendering of services to related parties	NA	0.68	0.15	0.13								
158	Paytm Payments Services Limited		Infinity Transoft Solution Private Limited		Associate of the holding company	Rendering of services to related parties	NA	0.06	-	-								
159	Paytm Payments Services Limited		Socomo Technologies Private Limited		Associate of the holding company	Rendering of services to related parties	NA	0.00	0.01	-								
160	Paytm Payments Services Limited		Orbgen Technologies Private Limited		Fellow Subsidiary	Rendering of services to related parties	NA	0.00	0.00	-								
161	Paytm Payments Services Limited		Paytm Services Private Limited		Fellow Subsidiary	Rendering of services to related parties	NA	0.00	0.18	0.21								
162	Wasteland Entertainment Private Limited		Directors, Key Management Personnel (KMP) & Relatives of KMP		KMP	Salaries, bonus and incentives	NA	47.20	-	-								
163	Paytm Payments Services Limited		Directors, Key Management Personnel (KMP) & Relatives of KMP		KMP	Salaries, bonus and incentives	NA NA	31.71	-	-								
164	Paytm Money Limited		Directors, Key Management Personnel (KMP) & Relatives of KMP		KMP	Salaries, bonus and incentives	NA NA	22.04	-	-								
165	Paytm Services Private Limited		Directors, Key Management Personnel (KMP) & Relatives of KMP		KMP	Salaries, bonus and incentives	NA NA	20.92	-	-								
166	Paytm Insurance Broking Private Limited		Directors, Key Management Personnel (KMP) & Relatives of KMP		KMP	Salaries, bonus and incentives	NA	8.54	-	-								
167	Orbgen Technologies Private Limited		Directors, Key Management Personnel (KMP) & Relatives of KMP		KMP	Salaries, bonus and incentives	NA NA	4.14	-	-								
168	First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)		Directors, Key Management Personnel (KMP) & Relatives of KMP		Directors, KMP & Relatives of KMP	Salaries, bonus and incentives	NA	3.96	-	-								
169	Little Internet Private Limited		Directors, Key Management Personnel (KMP) & Relatives of KMP		Directors, KMP & Relatives of KMP	Salaries, bonus and incentives	NA	3.13	-	-								
170	Paytm Money Limited		Directors, Key Management Personnel (KMP) & Relatives of KMP		Directors, KMP & Relatives of KMP	Others	NA	0.01	0.42	0.08								
171	Paytm Payments Services Limited		Urbanclap Technologies India Private Limited		Others	Rendering of services to related parties	NA	21.61	-	-								
172	Paytm Payments Services Limited		PAI Platforms Private Limited (formerly known as Paytm E-Commerce Private Limited)		Others	Rendering of services to related parties	NA	18.62	-	-								
173	Paytm Payments Services Limited		Capfloat Financial Services Private Limited		Others	Rendering of services to related parties	NA	3.49	0.58	0.72								
174	Orbgen Technologies Private Limited		NetAmbit Valuefirst Services Private Limited		Others	Services received from related parties	NA	1.29	0.26	-								

											Additional disclosure of	related par	tv transac	tions - applicable only in case the	related party tra	nsaction rela	tes to loans, in	In INR (Millions) ter-corporate deposits.
	Details of the party (listed								In case monie	or are due to				e listed entity/subsidiary. These				
S. No.	entity / subsidiary) enterin into the transaction		Details of the co	ounterpart	у	Type of related party	Value of the related party transaction as approved by the	Value of the transaction during the	either party a	as a result of	In case of any financi incurred to make or corporate deposi investm	al indebted give loans, i ts, advances	ness is inter-	Details of the loan				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	transaction	audit committee (Refer Note 1)	reporting period - Apr 24 to Sep 24	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)
175	Paytm Services Private Limited		Applied Life Private Limited		Others	Services received from related parties	NA	0.30	-	-								
176	Paytm Payments Services Limited		Applied Life Private Limited		Others	Services received from related parties	NA	0.11	0.05	0.11								
177	Paytm Payments Services Limited		Nobroker Technologies Solutions Private Limited		Others	Rendering of services to related parties	NA	0.07	-	-								
178	First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)		Applied Life Private Limited		Others	Services received from related parties	NA	0.07	0.06	-								
179	Paytm Money Limited		Applied Life Private Limited		Others	Services received from related parties	NA	0.06	0.07	-								
180	Mobiquest Mobile Technologies Private Limited		Applied Life Private Limited		Others	Services received from related parties	NA	0.06	-	-								
181	Paytm Insurance Broking Private Limited		Applied Life Private Limited		Others	Services received from related parties	NA	0.06	0.07	-								
182	Urja Money Private Limited		Applied Life Private Limited		Others	Services received from related parties	NA	0.03	-	0.01								
183	Fincollect Services Private Limited		Applied Life Private Limited		Others	Services received from related parties	NA	0.03	-	-								
184	Paytm Payments Services Limited		Phasorz Technologies Private Limited		Others	Rendering of services to related parties	NA	0.01	-	-								
185	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	0.01	-	-								
186	Paytm Payments Services Limited		Immaculatebites Private Limited		Others	Rendering of services to related parties	NA	0.01	-	-								
187	Paytm Payments Services Limited		Kenrise Media Private Limited		Others	Rendering of services to related parties	NA	0.00	-	-								
188	Paytm Payments Services Limited		Zaan WebVeda Private Limited		Others	Rendering of services to related parties	NA	0.00	-	-								
189	One 97 Communications Limited		PAI Platforms Private Limited (formerly known as Paytm E-Commerce Private Limited)		Common director having shareholding (more than 2 %)	Amount payable	-	-	2,299.36	1,911.74								
190	First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)		AGTech Media Holdings Limited		Related party that exercise joint control over the company	Inter corporate loan payable	-	-	1,241.08	1,304.68								
191	First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)		Bluefield technology Beijing Co. Ltd. (formerly Paytm Technology Beijing Co., Limited)		Subsidiary	Advance given to related party	-	-	98.76	95.67								
192	Paytm Payments Services Limited		Paytm Payments Bank Limited		Associate of the holding company	Amount receivable	-	-	283.96	79.96								
193	Paytm Payments Services Limited		PAI Platforms Private Limited (formerly known as Paytm E-Commerce Private Limited)		Others	Amount payable	=	-	84.88	27.50								
194	Paytm Payments Services Limited		Urbanclap Technologies India Private Limited		Others	Amount payable	-	-	0.02	0.06								
195	Paytm Payments Services Limited		Eatgood Technologies Private Limited		Associate of the holding company	Amount payable	-	-	0.14	17.19								
196	Paytm Payments Services Limited		Paytm Payments Bank Limited		Associate of the holding company	Amount receivable	-	-	35.58	22.95								
	Paytm Money Limited		Paytm Services Private Limited		Fellow Subsidiary	Amount payable	-	-	0.30	6.20					<u> </u>			<del></del>
	One97 Communications Nigeria Limited		One97 Benin SA		Fellow Subsidiary	Amount receivable	-	-	11.73	11.87								
199	One97 Communications Singapore Private Limited		One97 Benin SA		Subsidiary	Amount receivable	-	-	11.52	11.62								
200	Paytm Payments Services Limited		First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)		Joint Venture of fellow subsidiary	Amount payable	-	-	22.38	11.41								
201	Mobiquest Mobile Technologies Private Limited		Xceed IT Solutions Private Limited		Subsidiary	Amount receivable	-	-	9.92	9.92								
202	One 97 Communications India Limited		Paytm Payments Bank Limited		Associate of the holding company	Amount receivable	-	-	7.92	7.96								
203	One97 Communications FZ LLC	1	One97 Benin SA	1	Fellow Subsidiary	Amount receivable	-	-	4.92	4.94					<u> </u>			

	Details of the party (listed entity / subsidiary) entering		Details of the co	ounterparty			Value of the	Malar of H	In case monie either party a		advances or investment	s made or g al indebted	iven by th	tions - applicable only in case the e listed entity/subsidiary. These o				
S. No.	into the transaction					Type of related party	related party transaction as approved by the	Value of the transaction during the	the trans		incurred to make or corporate deposi investr	ts, advances		Details of the loan	ns, inter-corpora	te deposits, ad	lvances or inve	stments
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	transaction	audit committee (Refer Note 1)	reporting period - Apr 24 to Sep 24	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)
	One97 Communications Singapore Private Limited		One Nine Seven Communication Saudi Arabia for Communication & Information Technology		Subsidiary	Amount receivable	-	-	4.77	4.80	)							
205	One97 Communications Singapore Private Limited		One97 Uganda Limited		Subsidiary	Amount receivable	-	-	3.56	3.58								
206	Paytm Payments Services Limited		Nearbuy India Private Limited		Fellow Subsidiary	Amount payable	-	-	5.12	2.49								
207	One97 Communications Nigeria Limited		One97 Communications FZ-LLC		Fellow Subsidiary	Amount payable	-	-	2.01	2.03								
208	One97 Communications Tanzania Private Limited		One97 Ivory Coast SA		Fellow Subsidiary	Amount receivable	-	-	1.88	1.91								
	One97 Communications Singapore Private Limited		One Nine Seven Communication Nepal Private Limited		Subsidiary	Amount receivable	-	-	1.73	1.74								
	One97 Communications FZ LLC		One Nine Seven Communication Saudi Arabia for Communication & Information Technology		Fellow Subsidiary	Amount receivable	-	-	1.39	1.40								
	One97 Communications Singapore Private Limited		One97 Communications Bangladesh Private Limited		Subsidiary	Amount receivable	-	-	1.32	1.33								
212	One97 Communications Singapore Private Limited		One97 Ivory Coast SA		Subsidiary	Amount payable	-	-	0.87	0.95								
	One97 Communications Tanzania Private Limited		One97 Uganda Limited		Fellow Subsidiary	Amount receivable	-	-	0.64	0.61								
214	One 97 Communications Limited		Yourstory Media Private Limited		Others	Amount payable	-	-	0.52	0.52								
	One97 Communications FZ LLC		One97 Ivory Coast SA			Amount receivable	-	-	0.50	0.50								
	One97 Communications FZ LLC		One97 Uganda Limited		Fellow Subsidiary	Amount receivable	-	-	0.34	0.34								
	One97 Communications Rwanda Private Limited		One97 Benin SA		Fellow Subsidiary	Amount receivable	-	-	0.29	0.29								
	One97 Communications Tanzania Private Limited		One97 Benin SA		Fellow Subsidiary	Amount receivable	-	-	0.21	0.21								
	One97 Communications Singapore Private Limited		One97 Communications Nigeria Limited		Fellow Subsidiary	Amount receivable	-	-	0.13	0.13								
	One97 Communications FZ LLC		One97 Communications Bangladesh Private Limited		Fellow Subsidiary	Amount payable	-	-	0.11	0.11								
	One 97 Communications India Limited		PAI Platforms Private Limited (formerly known as Paytm E-Commerce Private Limited)		Others	Amount payable	-	-	-	0.03								
	First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)		AGTech Media Holdings Limited		Related party that exercise joint control over the company	Amount receivable	-	1	0.02	0.02								
223	One 97 Communications Limited		Immaculatebites Private Limited		Others	Amount payable	-	-	0.00	0.00								
224	Paytm Payments Services Limited		Paytm Services Private Limited		Fellow Subsidiary	Amount payable	-	-	0.05	0.00								
225	Paytm Payments Services Limited		Socomo Technologies Private Limited		Associate of the holding company	Amount payable	-	-	0.00	0.00								
226	Paytm Payments Services Limited		Mobiquest Mobile Technologies Private Limited		Fellow Subsidiary	Amount receivable	-	-	0.00	0.00								
	First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)		AGTech Media Holdings Limited		Related party that exercise joint control over the company	Amount payable	-	-	148.04	÷								
228	Paytm Payments Services Limited		Wasteland Entertainment Private Limited		Fellow Subsidiary	Amount payable	-	-	27.97	-								
	Paytm Insurance Broking Private Limited		Paytm Payments Bank Limited		Others	Amount receivable	-	-	27.65	-								
	Paytm Money Limited		Paytm Payments Bank Limited		Associate of the holding company	Amount receivable	-	-	22.95	-								
231	Paytm Insurance Broking Private Limited		Paytm Payments Bank Limited		Others	Amount payable	-	-	0.50	-								
	Paytm Services Private Limited		Applied Life Private Limited		Others	Amount receivable	-		0.14	-								
	Mobiquest Mobile Technologies Private Limited	_	Applied Life Private Limited		Others	Amount receivable	-	-	0.05	-								
	Paytm Money Limited		PAI Platforms Private Limited (formerly known as Paytm E-Commerce Private Limited)		Others	Amount payable	-	-	0.01	0.01								
235	Paytm Payments Services Limited		Orbgen Technologies Private Limited		Fellow Subsidiary	Amount payable	-	-	0.00	-								

											Additional disclosure of	related par	ty transac	tions - applicable only in case the	related party tra	ansaction rela	tes to loans, in	nter-corporate deposits,
	Section of the control (Percent								In case monie					e listed entity/subsidiary. These				
S. No.	Details of the party (listed entity / subsidiary) entering into the transaction	;	Details of the o	counterparty	,	Type of related party	Value of the related party transaction as approved by the	Value of the transaction during the	either party a the tran	s a result of	In case of any financi incurred to make or corporate deposit investm	give loans, ts, advances	inter-	Details of the loan	ns, inter-corpora	te deposits, a	dvances or inv	estments
3. 140.	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	transaction	audit committee (Refer Note 1)	reporting period - Apr 24 to Sep 24	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)
236	Little Internet Private Limited		Mr. Reetesh Kumar Agarwal		Independent Director	Director Remuneration	NA	0.08	-	-								1
237	Little Internet Private Limited		Ms. Amrita Nautiyal		Independent Director	Director Remuneration	NA	0.08	-	-								
238	Mobiquest Mobile Technologies		Paytm Financial Services Limited		Associate of the holding	Services received from related	NA	0.71	-	0.71								
	Private Limited				company	parties												
239	Mobiquest Mobile Technologies		Admirable Software Limited		Associate of the holding	Services received from related	NA	0.42	-	0.42								
	Private Limited				company	parties												
240	Urja Money Private Limited		Applied Life Private Limited		Others	Amount receivable	-	-	0.02	-								
241	Fincollect Services Private Limited		Applied Life Private Limited		Others	Amount receivable	-	-	0.02	-								
242	Paytm Insurance Broking Private Limited		One97 Communications India Limited		Others	Amount receivable	-	-	-	0.09								
243	Paytm Insurance Broking Private Limited		Paytm Services Private Limited		Others	Amount payable	-	-	-	0.31								
244	Paytm Payments Services Limited		Nearbuy India Private Limited		Fellow Subsidiary	Amount payable	-	-	-	0.01								
245	Paytm Payments Services Limited		Socomo Technologies Private Limited		Associate of the holding company	Amount payable	-	-	-	0.01								

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

Note 2: Orbgen Technologies Private Limited & Wasteland Entertainment Private Limited, erstwhile subsidiaries of One 97 Communications Limited, ceased to be a related party w.e.f. August 27, 2024 pursuant to a Share Purchase and Sale agreement. Accordingly, transactions with both the parties have been disclosed in the above disclosure till August 27, 2024.