	nmunications Limited								Amount in INR (m	illions)		Additional disclosure of relat	ed party tra	insactions -	applicable only in case the	related party	rtransaction r	elates to loans	, inter-corporate deposits,
	Details of the party						Value of the			In case moni	ies are due to	advances or investments made			entity/subsidiary. These det	ails need to l			
	(listed entity / subsidiary)		Details of the co	ounterpar	ty		related party	Value of the	Value of the	either party as					such a transaction was	undertaken.			
	entering into the transaction	n		••••		Type of related party	transaction as	related party	transaction during the	transa		In case of any financial indebt make or give loans, inter-c			Details of the	oans. inter-c	orporate depo	osits, advances	s or investments
S. No.						transaction	approved by the	transaction	reporting period			advances or inve		.posits,	Details of the			united and the second	
					Relationship of the	_	audit committee	ratified by the audit committee	Oct 2024 to Mar			Nature of indebtedness (loan /			Nature (loan/ advance/				Purpose for which the
	Name	PAN	Name	PAN	counterparty with the listed	1	(Refer Note 1)		2025	Opening	Closing balance	issuance of debt / any other	Cost	Tenure	inter-corporate deposit/	Interest	Tenure	Secured/	funds will be utilised by
					entity or its subsidiary					balance	balance	etc.)			investment)	Rate		unsecured	the ultimate recipient of funds (end-usage)
																			ianas (ena asago)
1 0	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Rendering of services	206.77		206.77	41.63	76.15								
2 0	One 97 Communications Limited		One97 Communications FZ-LLC		Subsidiary	Rendering of services	159.95	-	159.95	67.16	217.35								
3 (One 97 Communications Limited		Paytm Money Limited		Subsidiary	Rendering of services	143.43	-	143.43	31.43	24.05	1							
4 0	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Rendering of services	25.77		25.77	60.97	30.13	1							
5 0	One 97 Communications Limited		Paytm Labs Inc.		Step down Subsidiary	Rendering of services	18.25		18.25	7.85	11.01								
6 0	One 97 Communications Limited		Paytm Payments Bank Limited		Associate	Rendering of services	17.76	-	17.76	1,120.21	303.17								
7 0	One 97 Communications Limited		One97 Communications Tanzania Private Limited		Step down Subsidiary	Rendering of services	17.70		17.70	59.06	31.45								
8 0	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	Rendering of services	11.88		11.88	118.36	251.24								
9 (One 97 Communications Limited		Nearbuy India Private Limited		Step down Subsidiary	Rendering of services	10.67	-	10.67	2.67	2.66								
10 0	One 97 Communications Limited		One97 Communications Malaysia Sdn. Bdn		Step down Subsidiary	Rendering of services	9.94	-	9.94	22.68	4.62								
11 0	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Rendering of services	4.27	-	4.27	15.16	14.01								
12 0	One 97 Communications Limited		Infinity Transoft Solution Private Limited		Associate	Rendering of services	4.21	-	4.21	0.00	0.00								
13 0	One 97 Communications Limited		First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)		Joint Venture of Subsidiary	Rendering of services	2.63	-	2.63	49.11	21.15								
14 0	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Rendering of services	2.47	-	2.47	0.83	0.62								
15 0	One 97 Communications Limited		Eatgood Technologies Private Limited		Associate	Rendering of services	0.31	-	0.31		-								
16 0	One 97 Communications Limited		One97 Communications Singapore Private Limited		Subsidiary	Rendering of services	0.30	-	0.30		-								
17 0	One 97 Communications Limited		Fincollect Services Private Limited		Step down Subsidiary	Rendering of services	0.19		0.19	0.47	0.47								
18 0	One 97 Communications Limited		Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Subsidiary	Rendering of services	0.01	-	0.01	0.02	0.00								
19 0	One 97 Communications Limited		One Nine Seven Communication Nepal Private Limited		Step down Subsidiary	Reversal of rendering of services	-1.34		-1.34	137.65	137.47								
20 0	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Services received	1,712.69		1,712.69	5.75	0.03								
21 0	One 97 Communications Limited		Fincollect Services Private Limited		Step down Subsidiary	Services received	1,007.34		1,007.34	511.82	589.13								
22 0	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Services received	416.45		416.45	37.49	1.19	1							
23 0	One 97 Communications Limited		Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Subsidiary	Services received	107.90	-	107.90	0.75	107.41								
24 0	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	Services received	42.70		42.70	25.09	22.08								
25 0	One 97 Communications Limited		One 97 Communications India Limited		Subsidiary	Services received	16.87	-	16.87	10.01	8.10								
26 0	One 97 Communications Limited		Paytm Payments Bank Limited		Associate	Services received	11.60	-	11.60	39.76	4.37								
27 0	One 97 Communications Limited		One97 Communications FZ-LLC		Subsidiary	Services received	6.14	-	6.14	37.98	6.17								
28 0	One 97 Communications Limited		Paytm Insuretech Private Limited		Associate	Services received	0.97	-	0.97	0.23	0.48								
29 0	One 97 Communications Limited		One97 Communications Singapore Private Limited	1	Subsidiary	Reversal of services received	-40.99		-40.99	75.10	20.90								

One 97 C	ommunications Limited								Amount in INR (n	nillions)		Additional disclosure of relate	ed party tra	nsactions	applicable only in case the	related part	/ transaction r	elates to loans	inter-corporate deposits,
	Details of the party						Value of the			In case mon	ies are due to	advances or investments made	e or given b	y the listed			be disclosed o	nly once, durin	g the reporting period when
	(listed entity / subsidiary)		Details of the co	ounterpar	ty		related party	Value of the	Value of the transaction	either party as	s a result of the	In case of any financial indebt	odnoss is i	nourrod to	such a transaction was	undertaken.			
S. No.	entering into the transactio	n				Type of related party transaction	transaction as approved by the	related party transaction	during the	trans	action	make or give loans, inter-co advances or inve	orporate de			loans, inter-	corporate depo	sits, advances	or investments
					Relationship of the		audit committee	ratified by the audit committee	Oct 2024 to Mar 2025	0	Olasia.	Nature of indebtedness (loan /			Nature (loan/ advance/			0	Purpose for which the funds will be utilised by
	Name	PAN	Name	PAN	counterparty with the listed entity or its subsidiary		(Refer Note 1)		2025	Opening balance	Closing balance	issuance of debt / any other etc.)	Cost	Tenure	inter-corporate deposit/ investment)	Interest Rate	Tenure	Secured/ unsecured	the ultimate recipient of funds (end-usage)
30	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	45.52	-	45.52	-	-								
31	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Reimbursement of expenses	20.36	-	20.36	34.47	63.36	3							
						incurred on behalf of related parties													
32	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related	19.52	-	19.52	-	-								
33	One 97 Communications Limited		Paytm Money Limited		Subsidiary	parties Reimbursement of expenses	12.13	-	12.13	-	-								
						incurred on behalf of related parties													
34	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related	10.52	-	10.52	4.07	9.24	1							
35	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	parties Reimbursement of expenses	6.35	-	6.35	-	-					-			
						incurred on behalf of related parties													
36	One 97 Communications Limited		Nearbuy India Private Limited		Step down Subsidiary	Reimbursement of expenses incurred on behalf of related parties	5.53	-	5.53	-	-								
37	One 97 Communications Limited		Mobiquest Mobile Technologies Private		Subsidiary	Reimbursement of expenses	5.32	-	5.32	16.51	18.73	3							
			Limited			incurred on behalf of related parties													
38	One 97 Communications Limited		One 97 Communications India Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	3.25	-	3.25	7.81	2.46)							
39	One 97 Communications Limited		Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Subsidiary	Reimbursement of expenses incurred on behalf of related	1.40	-	1.40	0.02	1.42	2							
40	One 97 Communications Limited		Fincollect Services Private Limited		Step down Subsidiary	parties Reimbursement of expenses	0.47		0.47	2.15	0.04								
40					otop domi odboldidiy	incurred on behalf of related parties	0.47		0.47	2:10	0.0-								
41	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	0.01	-	0.01	-	-								
42	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Inter corporate loan given	1,900.00	-	1,900.00	206.98	700.00)			Inter Corporate Loan	9.25%	30 months	Unsecured	Business Purpose
43	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Repayment of Inter Corporate Loan	1,418.30	-	1,418.30	-	-								
44	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Inter corporate loan given	125.00	-	125.00	-	126.74	1			Inter Corporate Loan	9.25%	24 months	Unsecured	Business Purpose
45	One 97 Communications Limited		One 97 Communications India Limited		Subsidiary	Repayment of Inter Corporate	71.33	-	71.33	-	-								
46	One 97 Communications Limited		First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)		Joint Venture of Subsidiary	Interest income earned	64.33	-	64.33	-									
47	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Repayment of Inter Corporate	34.71	-	34.71	-									
48	One 97 Communications Limited		One 97 Communications India Limited		Subsidiary	Inter corporate loan given	20.00	-	20.00	50.07	-			1	Inter Corporate Loan	10%	12 months	Unsecured	Business Purpose
49	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Interest income earned	12.58	-	12.58	-	-			1					
50	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Interest income earned	1.93	-	1.93	-	-								
51	One 97 Communications Limited		One 97 Communications India Limited		Subsidiary	Interest income earned	1.39	-	1.39	-									
52	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Interest income earned	1.08	-	1.08	-	-								
53	One 97 Communications Limited	1	Little Internet Private Limited	1	Subsidiary	Interest income earned	0.01	-	0.01	-	-						1		

One 97 C	ommunications Limited								Amount in INR (n	nillions)		Additional disclosure of relat	ed party tra	nsactions -	applicable only in case the	related parts	v transaction (elates to loans	inter-corporate deposits.
	Details of the party						Value of the			In case mon	ies are due to	advances or investments made			entity/subsidiary. These det	ails need to			
	(listed entity / subsidiary))	Details of the co	ounterpar	ty		related party	Value of the	Value of the		s a result of the	la seconda conditiona de la debi			such a transaction was u	indertaken.			
S. No.	entering into the transactio	on				Type of related party transaction	transaction as approved by the	related party transaction	transaction during the reporting period	trans	action	In case of any financial indeb make or give loans, inter-co advances or inve	orporate de		Details of the l	oans, inter-o	corporate dep	osits, advances	or investments
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	Tansaction	audit committee (Refer Note 1)	ratified by the audit committee	Oct 2024 to Mar 2025	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)
54	One 97 Communications Limited		First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)	•	Joint Venture of Subsidiary	Inter corporate loan receivable	-	-		1,985.51	2,049.74								iunus (enu-usage)
55	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Inter corporate loan receivable	-	-	-	79.66	79.66	3							
56	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Loss Allowance on Inter corporate loan	-	-	-	-79.66	-79.66	3							
57	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Inter corporate loan receivable	-	-	-	33.74	-								
58	One 97 Communications Limited		Admirable Software Limited		Associate	Interest income earned on Optionally Convertible Debentures	25.15	-	25.15	-	-								
59	One 97 Communications Limited		Paytm Financial Services Limited			Interest income earned on Optionally Convertible	13.24	-	13.24	-	-								
60	One 97 Communications Limited		Eatgood Technologies Private Limited			Debentures Interest income earned on Optionally Convertible	3.80	-	3.80	-	-								
61	One 97 Communications Limited		Urja Money Private Limited			Debentures Interest income earned on Optionally Convertible	1.99	-	1.99	-	-								
62	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Debentures Interest income earned on Optionally Convertible Debentures	0.11	-	0.11	-	-								
63	One 97 Communications Limited		Nearbuy India Private Limited		Step down Subsidiary	Interest income earned on Optionally Convertible Debentures	0.01	-	0.01	-	-								
64	One 97 Communications Limited		Admirable Software Limited		Associate	Investment in Optionally Convertible Debentures	-	-	-	507.05	532.17	7							
65	One 97 Communications Limited		Paytm Financial Services Limited		Associate	Investment in Optionally Convertible Debentures	-	-	-	273.43	286.65	5							
66	One 97 Communications Limited		Nearbuy India Private Limited		Step down Subsidiary	Investment in Optionally Convertible Debentures	-	-	-	140.49	140.49)							
67	One 97 Communications Limited		Eatgood Technologies Private Limited		Associate	Investment in Optionally Convertible Debentures	-	-	-	76.41	79.83	3							
68	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Investment in Optionally Convertible Debentures	-	-	-	39.53	41.48	3							
69	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Investment in Optionally Convertible Debentures	-		-	20.00	20.00)							
70	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Amount receivable from	-	-	-	3,089.36	2,172.84	L							
71	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	payment gateway Amount receivable for sale of business	-	-	-	1,012.35	1,055.07	7							
72	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Amount receivable	-	-	-	71.92	60.24	1							
73	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Amount receivable	-	-	-	1.44	32.69	3							
74	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	Amount receivable	-	-	-	59.29	11.03	3							
75	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Amount receivable	-	-	-	1.31	4.51								
76	One 97 Communications Limited		One Nine Seven Digital Solutions Limited		Step down Subsidiary	Amount receivable	-		-	1.71	1.75	5							
77	One 97 Communications Limited		One97 Communications Singapore Private Limited		Subsidiary	Amount receivable	-	-	-	0.33	0.10								
78	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Amount receivable	-	-	-	0.01	0.01								
79	One 97 Communications Limited		One97 Communications Nigeria Limited		Subsidiary	Amount receivable	-	-	-	207.04	211.54	1							
80	One 97 Communications Limited		Paytm Payments Bank Limited		Associate	Amount receivable	-	-	-	86.45	5.01	L							
81	One 97 Communications Limited		Fincollect Services Private Limited		Step down Subsidiary	Amount receivable	-	-	-	170.00	-			1					

	mmunications Limited								Amount in INR (n			Additional disclosure of relate advances or investments made							
	Details of the party						Value of the		Value of the		ies are due to	advances of investments made	or given b	y the usteu t	such a transaction was u		Je ulseloseu o	nty once, uum	is the reporting period with
	(listed entity / subsidiary entering into the transaction		Details of the co	ounterpar	rty		related party transaction as	Value of the related party	transaction	either party as transa		In case of any financial indebt							
S. No.						Type of related party transaction	approved by the audit committee	transaction	during the reporting period	trains	lotion	make or give loans, inter-co advances or inve		posits,	Details of the l	oans, inter-c	orporate depo	osits, advance:	or investments
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary		(Refer Note 1)	ratified by the audit committee	Oct 2024 to Mar 2025	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 or funds (end-usage)
82	One 97 Communications Limited		Paytm Payments Bank Limited		Associate	Amount receivable from payment gateway	-	-	-	5.64	-								
83	One 97 Communications Limited		One97 Benin SA		Step down Subsidiary	Amount receivable	-	-	-	5.66	5.78	3							
84	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Amount payable	-	-	-	14.70	16.61	L							
85	One 97 Communications Limited		Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Subsidiary	Amount payable	-	-	-	-	9.81	L							
86	One 97 Communications Limited		One 97 Communications India Limited		Subsidiary	Amount payable	-	-	-	-	9.79)							
87	One 97 Communications Limited		Paytm Insuretech Private Limited		Associate	Amount payable	-	-	-	-	0.70)							
88	One 97 Communications Limited		Infinity Transoft Solution Private Limited		Associate	Amount payable	-	-	-	0.32	0.36	3							
89	One 97 Communications Limited		First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)		Joint Venture of Subsidiary	Amount payable	-	-	-	0.46	0.31								
90	One 97 Communications Limited		Admirable Software Limited		Associate	Amount payable	-	-	-	0.01	0.24	1							
91	One 97 Communications Limited		Paytm Financial Services Limited		Associate	Amount payable	-	-	-	-	0.12	2							
92	One 97 Communications Limited		Nearbuy India Private Limited		Step down Subsidiary	Amount payable	-	-	-	0.15	0.15	5							
93	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Amount payable	-	-	-	0.00	0.00)							
94	One 97 Communications Limited		Paytm Payments Bank Limited		Associate	Amount payable	-	-	-	101.72	-								
95	One 97 Communications Limited		One97 Communications Bangladesh Private Limited		Step down Subsidiary	Amount receivable	-		-	21.22	20.88	3							
96	One 97 Communications Limited		Eatgood Technologies Private Limited		Associate	Amount payable	-	-	-	0.02	-								
97	One 97 Communications Limited		One97 Communications Singapore Private Limited		Subsidiary	Recovery of ESOP Cost from Subsidiary under Recharge arrangement	83.34	-	83.34	-	-								
98	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Recovery of ESOP Cost from Subsidiary under Recharge arrangement	59.83	-	59.83	-	-								
99	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Recovery of ESOP Cost from Subsidiary under Recharge arrangement	31.26	-	31.26	-	-								
100	One 97 Communications Limited		One97 Communications FZ-LLC		Subsidiary	Stock Options granted to employees of subsidiaries and associates	44.16	-	44.16	-	-								
101	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Stock Options granted to employees of subsidiaries and associates	14.37	-	14.37	-	-								
102	One 97 Communications Limited		One 97 Communications India Limited		Subsidiary	Stock Options granted to employees of subsidiaries and associates	15.96	-	15.96	-	-								
103	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Stock Options granted to employees of subsidiaries and associates	14.87	-	14.87	-	-								
104	One 97 Communications Limited		Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Subsidiary	Reversal of Unvested ESOPs cost on separation	-2.34	-	-2.34	-	-								
105	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Stock Options granted to employees of subsidiaries and associates	1.07	-	1.07	-	-								
106	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Reversal of Unvested ESOPs cost on separation	-0.69	-	-0.69	-	-								
107	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	Reversal of Unvested ESOPs cost on separation	-3.32	-	-3.32	-	-								

UNE 97 Co	mmunications Limited						Value of the		Amount in INR (n		los aro duo t-	Additional disclosure of relate advances or investments made							
	Details of the party (listed entity / subsidiary)		Details of the c	ounterna	tv		Value of the related party	Value of the	Value of the		ies are due to s a result of the				such a transaction was	undertaken.			
S. No.	entering into the transactio		Details of the c	ounterpu	'y	Type of related party	transaction as approved by the	related party transaction	transaction during the		action	In case of any financial indebt make or give loans, inter-co	orporate de		Details of the l	oans, inter-c	corporate depo	osits, advances	or investments
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed	transaction	audit committee (Refer Note 1)	ratified by the audit committee	reporting period Oct 2024 to Mar 2025	Opening balance	Closing balance	advances or inve Nature of indebtedness (loan / issuance of debt / any other	stments Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/	Interest Rate	Tenure	Secured/	Purpose for which the funds will be utilised by the ultimate recipient of
108	One 97 Communications Limited		Urja Money Private Limited		entity or its subsidiary Subsidiary	Reversal of Unvested ESOPs	-3.69	-	-3.69			etc.)			investment)				funds (end-usage)
109	One 97 Communications Limited		Paytm Money Limited		Subsidiary	cost on separation Reversal of Unvested ESOPs	-6.75	-	-6.75		-								
	One 97 Communications Limited		One97 Communications Singapore Private		Subsidiary	cost on separation Reversal of Unvested ESOPs	-195.71		-195.71										
	One 97 Communications Limited		Limited Paytm Payments Services Limited			cost on separation Sale of property, plant &	0.27		0.27										
						equipment		-		-	-								
	One 97 Communications Limited		One 97 Communications India Limited			Sale of property, plant & equipment	0.09	-	0.09	-	0.11								
113	One 97 Communications Limited		First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)	е	Joint Venture of Subsidiary	Sale of property, plant & equipment	0.04	-	0.04	-	-								
114	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Sale of property, plant & equipment	0.04	-	0.04		-								
115	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	Sale of property, plant & equipment	0.00	-	0.00	-	-								
116	One 97 Communications Limited		Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Subsidiary	Purchase of Property, plant & equipment	15.67	-	15.67	-	15.67	-							
117	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	Purchase of Property, plant & equipment	0.42	-	0.42	-	-								
118	One 97 Communications Limited		PAI Platforms Private Limited (formerly known as Paytm E-Commerce Private Limited)	1	Common director having shareholding (more than 2 %)	Sale of property, plant &	0.02	-	0.02	-	-								
119	One 97 Communications Limited		Directors, Key Management Personnel (KMP) & Relatives of KMP		Directors, KMP & Relatives of KMP	ESOP Expenses	As per the provisions of the Companies Act, 2013 and approval of Shareholders as applicable	-	3,461.23	-	-								
120	One 97 Communications Limited		Directors, Key Management Personnel (KMP) & Relatives of KMP		Directors, KMP & Relatives of KMP	Salaries, bonus and incentives	As per the provisions of the Companies Act, 2013 and approval of Shareholders as applicable	-	52.94		19.25								
121	One 97 Communications Limited		Mr. G.S. Sundararajan		Independent Director	Director Remuneration	3.67	-	3.67	1.85	2.42								
122	One 97 Communications Limited		Ms. Pallavi Shardul Shroff		Independent Director	Director Remuneration	3.35	-	3.35	1.62	2.33	6							
123	One 97 Communications Limited		Mr. Rajeev Krishnamuralilal Agarwal		Independent Director	Director Remuneration	3.24	-	3.24	1.46	2.06	i							
124	One 97 Communications Limited		Mr. Ashit Ranjit Lilani		Independent Director	Director Remuneration	3.22	-	3.22	1.32	2.19	•							
125	One 97 Communications Limited		Mr.Bimal Julka		Independent Director	Director Remuneration	1.12	-	1.12		1.12								
126	One 97 Communications Limited		Mountain Trail Foods Private Limited		Others	Rendering of services	0.01	-	0.01		-								
127	One 97 Communications Limited		Camelot Coworks Private Limited		Others	Rendering of services	0.00	-	0.00	-	-								
128	One 97 Communications Limited		Sixth Sense		Others	Rendering of services	0.00	-	0.00	-	-								
129	One 97 Communications Limited		Nurturing Green Plantation Private Limited		Others	Rendering of services	0.00	-	0.00		-								
130	One 97 Communications Limited		Shardul Amarchand Mangaldas & Co.		Others	Services received	17.41	-	17.41	15.69	20.60								
131	One 97 Communications Limited		Immaculatebites Private Limited		Others	Services received	5.54	-	5.54	0.00	0.01			1					

Une 97 Con	nmunications Limited								Amount in INR (n			Additional disclosure of relate advances or investments made							
	Details of the party (listed entity / subsidiary)		Details of the co	untorra	****		Value of the related party	Value of the	Value of the	In case mon either party as	ies are due to				such a transaction was i			,, aam	C
	entering into the transaction		Details of the co	ounterpa	rty		transaction as	Value of the related party	transaction		a result of the action	In case of any financial indebt							
S. No.						Type of related party transaction	approved by the	transaction	during the reporting period			make or give loans, inter-co advances or inve		eposits,	Details of the l	oans, inter-c	orporate depo	osits, advances	or investments
F						uansaction	audit committee	ratified by the audit committee	Oct 2024 to Mar				stitients						Purpose for which the
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed		(Refer Note 1)	audit committee	2025	Opening	Closing	Nature of indebtedness (loan / issuance of debt / any other	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/	Interest	Tenure	Secured/	funds will be utilised by
	nuno				entity or its subsidiary		(balance	balance	etc.)	0000	renare	investment)	Rate	renure	unsecured	the ultimate recipient o
132 0	One 97 Communications Limited		Applied Life Private Limited		Others	Services received	2.78	-	2.78	1.56	1.58	3							funds (end-usage)
133 (One 97 Communications Limited		Big Tree Entertainment Private Limited		Others	Services received	1.50	-	1.50	-	-								
134 (One 97 Communications Limited		Yourstory Media Private Limited		Others	Services received	0.26	-	0.26	0.52	0.17	7							
	One 97 Communications Limited		NetAmbit Valuefirst Services Private Limited		Others	Amount payable		-	-	7.64	7.66	j							
136 0	One 97 Communications Limited		SAIF III Mauritius Company Limited		Others	Others	0.03	-	0.03	-	-								
137 0	One 97 Communications Limited		PAI Platforms Private Limited (formerly known as Paytm E-Commerce Private Limited)		Common director having shareholding (more than 2 %)	Rendering of services	425.07	-	425.07	106.77	44.91	1							
					sharehotanig (more than 2 %)														
138 0	One 97 Communications Limited		PAI Platforms Private Limited (formerly known		Common director having	Reimbursement of expenses	19.96	-	19.96	17.62	8.20)							
			as Paytm E-Commerce Private Limited)		shareholding (more than 2 %)	incurred on behalf of related narties													
139 0	One 97 Communications Limited		PAI Platforms Private Limited (formerly known		Common director having	Amount payable	-	-	-	1,926.28	1,472.62	2							
			as Paytm E-Commerce Private Limited)		shareholding (more than 2 %)														
140 0	One 97 Communications Limited		Paytm Foundation		Others - Good Corporate Governance	Contribution for Charitable Purpose	20.20	-	20.20	-	-								
141 0	One 97 Communications Limited		One97 Communications Nigeria Limited		Subsidiary	Loss allowance for Amount	-	-	-	-206.13	-211.54	1							
142 0	One 97 Communications Limited		Paytm Payments Bank Limited		Associate	receivable Loss allowance for Amount	-	-	-	-	-181.90)							
143 (One 97 Communications Limited		One Nine Seven Communication Nepal		Step down Subsidiary	receivable Loss allowance for Amount	-	-	-	-38.75	-137.47	7							
144 (One 97 Communications Limited		Private Limited One97 Communications Bangladesh Private		Step down Subsidiary	receivable Loss allowance for Amount	-	-	-	-21.22	-20.88	3							
145 0	One 97 Communications Limited		Limited One97 Benin SA		Step down Subsidiary	receivable Loss allowance for Amount			-	-5.64									
						receivable													
	Paytm Payments Services Limited		Eatgood Technologies Private Limited		Associate of the Holding company	Rendering of services	NA	-	5.40	0.40									
	Paytm Payments Services Limited		Nearbuy India Private Limited		Fellow Subsidiary	Rendering of services	NA	-	2.35	0.01	0.06	5							
148 F	Paytm Payments Services Limited		Paytm Money Limited		Fellow Subsidiary	Rendering of services	NA	-	2.25	0.32	1.96	5							
149 F	Paytm Payments Services Limited		Paytm Insurance Broking Private Limited		Fellow Subsidiary	Rendering of services	NA	-	0.81	0.13	0.32	2							
150 F	Paytm Payments Services Limited		First Games Technology Private Limited		Joint Venture of Fellow	Rendering of services	NA	-	0.77	0.02	0.02	2							
			(formerly known as Paytm First Games Private Limited)		subsidiary														
151 F	Paytm Payments Services Limited		Infinity Transoft Solution Private Limited		Associate of the Holding company	Rendering of services	NA	-	0.00	-	-								
152 F	Paytm Payments Services Limited		Paytm Services Private Limited		Fellow Subsidiary	Rendering of services	NA	-	0.00	0.21	0.14	1							
153 F	Paytm Payments Services Limited		Paytm Payments Bank Limited		Associate of the Holding company	Services received	NA	-	0.95	13.92	6.03	3							
154 F	Paytm Payments Services Limited		Paytm Payments Bank Limited		Associate of the Holding	Amount receivable from	-	-	-	22.95	0.03	3							
155 F	Paytm Payments Services Limited		Mobiquest Mobile Technologies Private		company Fellow Subsidiary	payment gateway Amount receivable	-	-	-	0.00	0.00)		-					
156 F	Paytm Payments Services Limited		Limited Paytm Payments Bank Limited		Associate of the Holding	Amount receivable	-	-	-	79.96	-			+					
					company													L	
157 F	Paytm Payments Services Limited		First Games Technology Private Limited (formerly known as Paytm First Games Private		Joint Venture of Fellow subsidiary	Amount payable	-	-	-	11.41	9.89	9							
			Limited)											-					
158 F	Paytm Payments Services Limited		Eatgood Technologies Private Limited		Associate of the Holding company	Amount payable	-	-	-	17.19	4.88	3							
159 F	Paytm Payments Services Limited		Nearbuy India Private Limited		Fellow Subsidiary	Amount payable	-	-	-	2.50	2.18	3							
160 F	Paytm Payments Services Limited		Paytm Services Private Limited		Fellow Subsidiary	Amount payable	-	-	-	0.00	-								

One 97 Co	mmunications Limited								Amount in INR (r	nillions)		Additional disclosure of relate			annliachta antuin assa tha		. transation .		inter comercia denosito
												advances or investments made							
	Details of the party (listed entity / subsidiary)		Details of the		- h		Value of the	Value of the	Value of the	In case monie either party as					such a transaction was				
	entering into the transaction	n	Details of the	counterpa	rty		related party transaction as	value of the related party	transaction	eitner party as transa		In case of any financial indebt							
S. No.	entering into the transaction					Type of related party transaction	approved by the	transaction	during the	tansa	iction	make or give loans, inter-co advances or inve		eposits,	Details of the	oans, inter-	corporate dep	osits, advance:	s or investments
				1		transaction	audit committee	ratified by the	reporting period Oct 2024 to Mar				stments					1	Purpose for which the
					Relationship of the		(Defendent)	audit committee	2025	Opening	Closing	Nature of indebtedness (loan /			Nature (loan/ advance/	Interest	_	Secured/	funds will be utilised by
	Name	PAN	Name	PAN	counterparty with the listed entity or its subsidiary		(Refer Note 1)			balance	balance	issuance of debt / any other etc.)	Cost	Tenure	inter-corporate deposit/ investment)	Rate	Tenure	unsecured	the ultimate recipient of
												etc.)			investment)				funds (end-usage)
161	One 97 Communications Limited		Paytm Insuretech Private Limited		Associate	Stock Options granted to	0.04	-	0.04	-	-								
						employees of subsidiaries and associates													
162	Paytm Payments Services Limited		Directors, Key Management Personnel (KMP))	Directors, KMP & Relatives of	Salaries, bonus and incentives	NA	-	37.40		11.29)							
			& Relatives of KMP		КМР														
163	Paytm Payments Services Limited		Mr. Susanta Kumar Panda		Independent Director	Director Remuneration	NA	-	2.04	1.20	1.34	1							
164	Paytm Payments Services Limited		Ms. Pallavi Shardul Shroff		Independent Director	Director Remuneration	NA	-	1.15	1.78	0.65	5							
104					independent birector	Director Hernandradon			1.10	1.70	0.00								
165	Paytm Payments Services Limited		Mr. G.S. Sundararajan		Independent Director	Director Remuneration	NA	-	0.75	-	0.75	5							
166	Paytm Payments Services Limited		Urbanclap Technologies India Private Limited	d	Others	Rendering of services	NA	-	25.86	-									
167	Paytm Payments Services Limited		PAI Platforms Private Limited (formerly know	m	Others	Rendering of services	NA	-	18.86	-									
			as Paytm E-Commerce Private Limited)																
168	Paytm Payments Services Limited		Capfloat Financial Services Private Limited		Others	Rendering of services	NA	-	4.05	0.72	1.36	6							
169	Paytm Payments Services Limited		Nobroker Technologies Solutions Private		Others	Rendering of services	NA	-	0.07										
100	r ayann aynana oonnoos Enniou		Limited		oundro	nondering er bervieeb			0.07										
170	Paytm Payments Services Limited		Kenrise Media Private Limited		Others	Rendering of services	NA	-	0.03	-									
474	Deuter Deuter deuter Liecherd		VRB Consumer Products Private Limited	_	Oth	Den derlandet en der en der er	NA		0.01										
171	Paytm Payments Services Limited		(formerly known as Veeba Food Services		Others	Rendering of services	NA	-	0.01	-									
			Private Limited)																
172	Paytm Payments Services Limited		Phasorz Technologies Private Limited		Others	Rendering of services	NA	-	0.00	-	0.00)							
				_															
173	Paytm Payments Services Limited		Zaan WebVeda Private Limited		Others	Rendering of services	NA	-	0.00	-	-								
174	Paytm Payments Services Limited		Immaculatebites Private Limited	_	Others	Services received	NA		0.31										
1/4	Paytm Payments Services Limited		Immaculatebites Private Limited		Others	Services received	NA	-	0.31	-									
175	Paytm Payments Services Limited		Applied Life Private Limited		Others	Services received	NA	-	0.21	0.11									
1/0	r ayann aynana oonnoos Enniou				oundro				0.21	0.11									
176	Paytm Payments Services Limited		PAI Platforms Private Limited (formerly know	'n	Others	Amount payable	-	-	-	27.50	33.58	3							
			as Paytm E-Commerce Private Limited)																
177	Paytm Payments Services Limited		Urbanclap Technologies India Private Limited	d	Others	Amount payable		-		0.06	0.05								
1//	r aytin r aynents ochiecs Einitea		orbanetap reennotogies india r nvate Einnet	u l	Others	Anount payable	_	_	_	0.00	0.00	,							
178	Paytm Payments Services Limited		Paytm Foundation		Others - Good Corporate	Contribution for Charitable	NA		12.41	-	-								
					Governance	Purpose													
179	Paytm Money Limited		Paytm Insurance Broking Private Limited		Fellow Subsidiary	Amount receivable	-	-	-	-	1.3	7							
180	Paytm Money Limited		Paytm Services Private Limited		Fellow Subsidiary	Amount receivable	-	-		-	0.63	3							
181	Paytm Money Limited		Paytm Services Private Limited		Fellow Subsidiary	Amount payable	-	-	-	6.20	-				_				
182	Paytm Money Limited		Directors, Key Management Personnel (KMP))		Salaries, bonus and incentives	NA		23.03	-	4.56	6							
400	Deaters Manager Linghand		& Relatives of KMP	_	KMP	Others				0.00				-					
183	Paytm Money Limited		Directors, Key Management Personnel (KMP) & Relatives of KMP	,	Directors, KMP & Relatives of KMP	Uthers	NA	-	0.00	0.08	0.00							1	
184	Paytm Money Limited		Mr. Narasinganallore Venkatesh Srinivasan		Independent Director	Director Remuneration	NA	-	2.00	0.53	1.83	3							
			-		· ·														
405	Paytm Money Limited		Mr. Rajeev Krishnamuralilal Agarwal		Independent Director	Director Remuneration	NA	-	0.56		0.46	i							
	Paytm Money Limited		Immaculatebites Private Limited		Others	Services received	NA	-	0.27	-	-								

0110 97 00	mmunications Limited								Amount in INR (n	iitdons)		Additional disclosure of relat	ed party tra	ansactions -	applicable only in case the	related part	transaction	elates to loans	, inter-corporate deposits
	Details of the party						Value of the			In case mon	ies are due to	advances or investments made			entity/subsidiary. These det	ails need to			
	(listed entity / subsidiary)	1	Details of the co	ounterpar	rty		related party	Value of the	Value of the		s a result of the	In a second s			such a transaction was i	undertaken.			
	entering into the transactio	on				Type of related party	transaction as	related party	transaction during the	trans	action	In case of any financial indebt make or give loans, inter-co			Details of the l	oans inter-	ornorate den	nsits advances	s or investments
S. No.						transaction	approved by the	transaction	reporting period			advances or inve		sposits,	Details of the		onponate acp		, or involution to
					Relationship of the		audit committee	ratified by the audit committee	Oct 2024 to Mar			Nature of indebtedness (loan /			Nature (loan/ advance/				Purpose for which the
	Name	PAN	Name	PAN	counterparty with the listed		(Refer Note 1)	duale commetee	2025	Opening	Closing	issuance of debt / any other	Cost	Tenure	inter-corporate deposit/	Interest	Tenure	Secured/	funds will be utilised by
					entity or its subsidiary					balance	balance	etc.)			investment)	Rate		unsecured	the ultimate recipient of funds (end-usage)
188	Paytm Money Limited		PAI Platforms Private Limited (formerly known		Others	Amount payable	-	-	-	0.01									iulius (eliu-usage)
			as Paytm E-Commerce Private Limited)																
189	Paytm Money Limited		Paytm Foundation		Others - Good Corporate Governance	Contribution for Charitable Purpose	NA	-	6.64		-								
190	Urja Money Private Limited		Fincollect Services Private Limited		Subsidiary	Rendering of services	NA	-	77.13	58.39	38.61								
	One97 USA Inc.		Paytm Labs Inc.		Fellow Subsidiary	Rendering of services	NA		24.74	43.35									
192	One 97 Communications India		Paytm Payments Bank Limited		Associate of the Holding	Amount receivable	-	-	-	7.96	-								
	Limited				company														
	Mobiquest Mobile Technologies Private Limited		Paytm Financial Services Limited		Associate of the Holding company	Services received	NA	-	2.38	0.71	1.98	5							
	Mobiquest Mobile Technologies	1	Admirable Software Limited	1	Associate of the Holding	Services received	NA	-	1.30	0.42	0.71	L		1				1	
	Private Limited				company														
195	One97 Communications FZ LLC		One Nine Seven Communication Saudi Arabia		Fellow Subsidiary	Amount receivable	-	-	-	1.40	0.11	L							
			for Communication & Information Technology	1															
196	One97 Communications Singapore	-	One97 Communications Bangladesh Private	+	Subsidiary	Amount receivable	-	-	-	1.33				1					
	Private Limited		Limited		,														
197	One97 Communications Singapore		One97 Benin SA		Subsidiary	Amount receivable	-	-	-	11.62	-								
	Private Limited																		
	One97 Communications Singapore Private Limited		One97 Uganda Limited		Subsidiary	Amount receivable	-	-	-	3.58	-								
	One97 Communications Singapore		One Nine Seven Communication Nepal		Subsidiary	Amount receivable	-	-	-	1.74									
	Private Limited		Private Limited																
	One97 Communications Singapore		One Nine Seven Communication Saudi Arabia		Subsidiary	Amount receivable	-	-	-	4.80	-								
	Private Limited		for Communication & Information Technology																
201	One97 Communications Singapore		One97 Communications Nigeria Limited		Fellow Subsidiary	Amount receivable	-		-	0.13									
	Private Limited																		
202	One97 Communications Nigeria		One97 Benin SA		Fellow Subsidiary	Amount receivable	-	-	-	11.87	-								
	Limited																		
	One97 Communications FZ LLC One97 Communications FZ LLC		One97 Ivory Coast SA One97 Benin SA		Fellow Subsidiary Fellow Subsidiary	Amount receivable Amount receivable	-	-	-	0.50									
	One97 Communications FZ LLC		One97 Uganda Limited		Fellow Subsidiary	Amount receivable	-	-	-	0.34									
206	One97 Communications Rwanda		One97 Benin SA		Fellow Subsidiary	Amount receivable	-	-	-	0.29	-								
	Private Limited																		
207	One97 Communications Tanzania Private Limited		One97 Uganda Limited		Fellow Subsidiary	Amount receivable	-	-	-	0.61	-								
208	One97 Communications Tanzania		One97 Benin SA		Fellow Subsidiary	Amount receivable	-	-	-	0.21									
	Private Limited				· · · · · · · · · · · · · · · · · · ·														
209	One97 Communications Tanzania		One97 Ivory Coast SA		Fellow Subsidiary	Amount receivable	-	-	-	1.91	-								
210	Private Limited Paytm Insurance Broking Private	-	One 97 Communications India Limited	+	Fellow Subsidiary	Amount receivable				0.09				-			-		
210	Limited		one of Communications India Ennited		r cauw oupsiuldly	cincult receivable	-	· ·		0.09	-								
211	One97 Communications Singapore		One97 Ivory Coast SA		Subsidiary	Amount payable	-	-	-	0.95	-								
	Private Limited			1															
212	One97 Communications Nigeria		One97 Communications FZ-LLC		Fellow Subsidiary	Amount payable	-	-	-	2.03	-								
213	Limited One97 Communications FZ LLC		One97 Communications Bangladesh Private	+	Fellow Subsidiary	Amount payable	-	-	-	0.11				1					
-10			Limited							5.11									
214	Paytm Insurance Broking Private		Paytm Services Private Limited		Fellow Subsidiary	Amount payable	-	-	-	0.31	-								
045	Limited		Orean Technology U.O.		Anneliste	Incompany of the Area State								-					
215	Paytm Cloud Technologies Limited (formerly known as Paytm		Seven Technology LLC	1	Associate	Investment in Associate	NA	-	87.09		87.09	9							
	(formerly known as Paytm Entertainment Limited)			1															
216	Little Internet Private Limited	1	Nearbuy India Private Limited		Subsidiary	Expenses reimbursed to related	NA	-	3.09		-								
				-		party													
	First Games Technology Private		Bluefield technology Beijing Co. Ltd.		Subsidiary	Advances given	-	-	-	95.67	94.33	3							
	Limited (formerly known as Paytm First Games Private Limited)		(formerly Paytm Technology Beijing Co., I imited)	1															
	nas cames i nute chineu)																		
218	Paytm Services Private Limited		Directors, Key Management Personnel (KMP)			Salaries, bonus and incentives	NA	-	22.33	-	3.81	L							
		1	& Relatives of KMP	1	KMP						L		I				1		

One 97 Co	ommunications Limited					n			Amount in INR (n	nillions)		1							
	Details of the party						Value of the			In case mon	nies are due to	Additional disclosure of relat advances or investments made							
	(listed entity / subsidiary)	`	Details of the co	ounterna	rtv		related party	Value of the	Value of the		is a result of the				such a transaction was u	ndertaken.			
	entering into the transactio		Details of the co	ounterpa			transaction as	related party	transaction		saction	In case of any financial indeb	tedness is ir	ncurred to					
S. No.	entering into the transactio					Type of related party	approved by the	transaction	during the	duna	Saction	make or give loans, inter-c		posits,	Details of the lo	oans, inter-c	orporate dep	osits, advances	or investments
0.110.		-		-		transaction	audit committee	ratified by the	reporting period			advances or inve	stments						
					Relationship of the		dual of the second	audit committee	Oct 2024 to Mar			Nature of indebtedness (loan /			Nature (loan/ advance/				Purpose for which the
	Name	PAN	Name	PAN			(Refer Note 1)		2025	Opening	Closing	issuance of debt / any other	Cost	Tenure		Interest	Tenure	Secured/	funds will be utilised by
	Humo		numo		entity or its subsidiary		(balance	balance	etc.)	0051	renare	investment)	Rate	renure	unsecured	the ultimate recipient of
															intestinenty				funds (end-usage)
219	Paytm Insurance Broking Private		Directors, Key Management Personnel (KMP) & Relatives of KMP		Directors, KMP & Relatives of KMP	Salaries, bonus and incentives	NA	-	6.79	-	1.96	6							
220	Limited Little Internet Private Limited		Directors, Key Management Personnel (KMP)			Salaries, bonus and incentives	NA	-	3.66		0.79								
220	Little Internet Private Linited		& Relatives of KMP		KMP	Sataries, Donus and incentives	NA NA	-	3.00		0.75	,							
221	First Games Technology Private		Directors, Key Management Personnel (KMP)		Directors, KMP & Relatives of	Salaries, bonus and incentives	NA	-	3.95	-	0.83	3							
	Limited (formerly known as Paytm		& Relatives of KMP		КМР														
	First Games Private Limited)																		
	,																		
222	One 97 Communications India	1	Directors, Key Management Personnel (KMP)			Salaries, bonus and incentives	NA	-	7.79	-	2.08	3							
	Limited		& Relatives of KMP	-	KMP														
223	Little Internet Private Limited		Mr. Reetesh Kumar Agarwal		Independent Director	Director Remuneration	NA		0.05	-	-								
224	Little Internet Private Limited		Ms. Amrita Nautiyal		Independent Director	Director Remuneration	NA	-	0.05	-	- 0.18								
225	Paytm Insurance Broking Private Limited		Mr. Debendranath Sarangi		Independent Director	Director Remuneration	NA	-	0.18		0.18	5							
226	First Games Technology Private		Immaculatebites Private Limited		Others	Services received	NA	-	0.08										
220	Limited (formerly known as Paytm		inimaculatebiles i nvale Emilieu		Oticia	Scivices inconved	116		0.00		_								
	First Games Private Limited)																		
	inst ounies i mate Emitedy																		
227	Mobiquest Mobile Technologies		Applied Life Private Limited		Others	Services received	NA	-	0.03		-								
	Private Limited																		
228	Paytm Insurance Broking Private		Immaculatebites Private Limited		Others	Services received	NA	-	0.07		-								
	Limited																		
229	One 97 Communications India		Applied Life Private Limited		Others	Services received	NA	-	0.03	-	-								
	Limited																		
230	First Games Technology Private		Applied Life Private Limited		Others	Services received	NA	-	0.03	-	-								
	Limited (formerly known as Paytm First Games Private Limited)																		
	First Games Private Limited)																		
231	Paytm Insurance Broking Private		Applied Life Private Limited		Others	Services received	NA		0.03										
	Limited																		
232	Paytm Services Private Limited		Applied Life Private Limited		Others	Services received	NA	-	0.03	-	-								
233	Paytm Services Private Limited		Immaculatebites Private Limited		Others	Services received	NA	-	0.03	-	-								
234	Mobiquest Mobile Technologies		Immaculatebites Private Limited		Others	Services received	NA	-	0.05	-	-								
	Private Limited																		
	Urja Money Private Limited	+	Applied Life Private Limited	1	Others	Amount Payable	-	-	-	0.01									
236	One 97 Communications India	1	PAI Platforms Private Limited (formerly known	1	Others	Amount payable	-	-	-	0.03	-								
	Limited	1	as Paytm E-Commerce Private Limited)	1							1								
237	First Games Technology Private	+	AGTech Media Holdings Limited	-	Related party that exercise	Amount receivable				0.02	0.02	,							
237	Limited (formerly known as Paytm	1	No reen rieula notulings chiniceu		joint control over the	Amount receivable	-	-	-	0.02	0.02	- I I I I I I I I I I I I I I I I I I I		1					
	First Games Private Limited)	1		1	company						1								
		1		1	sompany									1					
238	First Games Technology Private		AGTech Media Holdings Limited		Related party that exercise	Interest expenses on loan	NA	-	111.80		-			1					
	Limited (formerly known as Paytm	1	-	1	joint control over the						1								
	First Games Private Limited)	1		1	company						1								
239	First Games Technology Private	1	AGTech Media Holdings Limited	1	Related party that exercise	Inter corporate loan payable	-	-	-	1,304.68	1,393.49)							
	Limited (formerly known as Paytm	1		1	joint control over the						1								
	First Games Private Limited)	1			company						1			1					
		1		1							1		I	I				1	

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