

One 97 Communications Limited

Amount in INR (millions)

S. No.	Details of the party (listed entity / subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the audit committee (Refer Note 1)	Value of the related party transaction ratified by the audit committee	Value of the transaction during the reporting period Oct 2024 to Mar 2025	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such a transaction was undertaken.							
												In case of any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)		
1	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Rendering of services	206.77	-	206.77	41.63	76.15								
2	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								
4	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Rendering of services	25.77	-	25.77	60.97	30.13								
5	One 97 Communications Limited		Paytm Labs Inc.		Step down Subsidiary	Rendering of services	18.25	-	18.25	7.85	11.01								
6	One 97 Communications Limited		Paytm Payments Bank Limited		Associate	Rendering of services	17.76	-	17.76	1,120.21	303.17								
7	One 97 Communications Limited		One97 Communications Tanzania Private Limited		Step down Subsidiary	Rendering of services	17.70	-	17.70	59.06	31.45								
8	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	One 97 Communications Limited		One97 Communications Malaysia Sdn. Bdn		Step down Subsidiary	Rendering of services	9.94	-	9.94	22.68	4.62								
11	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Rendering of services	4.27	-	4.27	15.16	14.01								
12	One 97 Communications Limited		Infinity Transsoft Solution Private Limited		Associate	Rendering of services	4.21	-	4.21	0.00	0.00								
13	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	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Rendering of services	2.47	-	2.47	0.83	0.62								
15	One 97 Communications Limited		Eatgood Technologies Private Limited		Associate	Rendering of services	0.31	-	0.31	-	-								
16	One 97 Communications Limited		One97 Communications Singapore Private Limited		Subsidiary	Rendering of services	0.30	-	0.30	-	-								
17	One 97 Communications Limited		Fincollect Services Private Limited		Step down Subsidiary	Rendering of services	0.19	-	0.19	0.47	0.47								
18	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	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	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Services received	1,712.69	-	1,712.69	5.75	0.03								
21	One 97 Communications Limited		Fincollect Services Private Limited		Step down Subsidiary	Services received	1,007.34	-	1,007.34	511.82	589.13								
22	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Services received	416.45	-	416.45	37.49	1.19								
23	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	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	Services received	42.70	-	42.70	25.09	22.08								
25	One 97 Communications Limited		One 97 Communications India Limited		Subsidiary	Services received	16.87	-	16.87	10.01	8.10								
26	One 97 Communications Limited		Paytm Payments Bank Limited		Associate	Services received	11.60	-	11.60	39.76	4.37								
27	One 97 Communications Limited		One97 Communications FZ-LLC		Subsidiary	Services received	6.14	-	6.14	37.98	6.17								
28	One 97 Communications Limited		Paytm Insuretech Private Limited		Associate	Services received	0.97	-	0.97	0.23	0.48								
29	One 97 Communications Limited		One97 Communications Singapore Private Limited		Subsidiary	Reversal of services received	-40.99	-	-40.99	75.10	20.90								

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												In case of any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments			
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					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)		
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 incurred on behalf of related parties	20.36	-	20.36	34.47	63.36								
32	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	19.52	-	19.52	-	-								
33	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	12.13	-	12.13	-	-								
34	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	10.52	-	10.52	4.07	9.24								
35	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	6.35	-	6.35	-	-								
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 Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	5.32	-	5.32	16.51	18.73								
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 parties	1.40	-	1.40	0.02	1.42								
40	One 97 Communications Limited		Fincollect Services Private Limited		Step down Subsidiary	Reimbursement of expenses incurred on behalf of related parties	0.47	-	0.47	2.15	0.04								
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				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 Loan	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 Loan	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	-				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	-	-								
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		Little Internet Private Limited		Subsidiary	Interest income earned	0.01	-	0.01	-	-								

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	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)		
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								
55	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Inter corporate loan receivable	-	-	-	79.66	79.66								
56	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Loss Allowance on Inter corporate loan	-	-	-	-79.66	-79.66								
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		Associate	Interest income earned on Optionally Convertible Debentures	13.24	-	13.24	-	-								
60	One 97 Communications Limited		Eatgood Technologies Private Limited		Associate	Interest income earned on Optionally Convertible Debentures	3.80	-	3.80	-	-								
61	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Interest income earned on Optionally Convertible Debentures	1.99	-	1.99	-	-								
62	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	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								
65	One 97 Communications Limited		Paytm Financial Services Limited		Associate	Investment in Optionally Convertible Debentures	-	-	-	273.43	286.65								
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								
68	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Investment in Optionally Convertible Debentures	-	-	-	39.53	41.48								
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 payment gateway	-	-	-	3,089.36	2,172.84								
71	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Amount receivable for sale of business	-	-	-	1,012.35	1,055.07								
72	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Amount receivable	-	-	-	71.92	60.24								
73	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Amount receivable	-	-	-	1.44	32.69								
74	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	Amount receivable	-	-	-	59.29	11.03								
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								
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								
80	One 97 Communications Limited		Paytm Payments Bank Limited		Associate	Amount receivable	-	-	-	86.45	5.01								
81	One 97 Communications Limited		Fincollect Services Private Limited		Step down Subsidiary	Amount receivable	-	-	-	170.00	-								

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	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)		
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								
84	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Amount payable	-	-	-	14.70	16.61								
85	One 97 Communications Limited		Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Subsidiary	Amount payable	-	-	-	-	9.81								
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								
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								
91	One 97 Communications Limited		Paytm Financial Services Limited		Associate	Amount payable	-	-	-	-	0.12								
92	One 97 Communications Limited		Nearbuy India Private Limited		Step down Subsidiary	Amount payable	-	-	-	0.15	0.15								
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								
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	-	-								

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108	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Reversal of Unvested ESOPs cost on separation	-3.69	-	-3.69	-	-								
109	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Reversal of Unvested ESOPs cost on separation	-6.75	-	-6.75	-	-								
110	One 97 Communications Limited		One97 Communications Singapore Private Limited		Subsidiary	Reversal of Unvested ESOPs cost on separation	-195.71	-	-195.71	-	-								
111	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Sale of property, plant & equipment	0.27	-	0.27	-	-								
112	One 97 Communications Limited		One 97 Communications India Limited		Subsidiary	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)		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)		Common director having shareholding (more than 2 %)	Sale of property, plant & equipment	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	-	19.29								
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								
123	One 97 Communications Limited		Mr. Rajeev Krishnamuralilal Agarwal		Independent Director	Director Remuneration	3.24	-	3.24	1.46	2.06								
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								

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	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)		
132	One 97 Communications Limited		Applied Life Private Limited		Others	Services received	2.78	-	2.78	1.56	1.58										
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										
135	One 97 Communications Limited		NetAmbit Valuefirst Services Private Limited		Others	Amount payable	-	-	-	7.64	7.66										
136	One 97 Communications Limited		SAIF III Mauritius Company Limited		Others	Others	0.03	-	0.03	-	-										
137	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										
138	One 97 Communications Limited		PAI Platforms Private Limited (formerly known as Paytm E-Commerce Private Limited)		Common director having shareholding (more than 2 %)	Reimbursement of expenses incurred on behalf of related parties	19.96	-	19.96	17.62	8.20										
139	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	-	-	-	1,926.28	1,472.62										
140	One 97 Communications Limited		Paytm Foundation		Others - Good Corporate Governance	Contribution for Charitable Purpose	20.20	-	20.20	-	-										
141	One 97 Communications Limited		One97 Communications Nigeria Limited		Subsidiary	Loss allowance for Amount receivable	-	-	-	-206.13	-211.54										
142	One 97 Communications Limited		Paytm Payments Bank Limited		Associate	Loss allowance for Amount receivable	-	-	-	-	-181.90										
143	One 97 Communications Limited		One Nine Seven Communication Nepal Private Limited		Step down Subsidiary	Loss allowance for Amount receivable	-	-	-	-38.75	-137.47										
144	One 97 Communications Limited		One97 Communications Bangladesh Private Limited		Step down Subsidiary	Loss allowance for Amount receivable	-	-	-	-21.22	-20.88										
145	One 97 Communications Limited		One97 Benin SA		Step down Subsidiary	Loss allowance for Amount receivable	-	-	-	-5.64	-5.78										
146	Paytm Payments Services Limited		Eatgood Technologies Private Limited		Associate of the Holding company	Rendering of services	NA	-	5.40	0.40	0.48										
147	Paytm Payments Services Limited		Nearbuy India Private Limited		Fellow Subsidiary	Rendering of services	NA	-	2.35	0.01	0.06										
148	Paytm Payments Services Limited		Paytm Money Limited		Fellow Subsidiary	Rendering of services	NA	-	2.25	0.32	1.96										
149	Paytm Payments Services Limited		Paytm Insurance Broking Private Limited		Fellow Subsidiary	Rendering of services	NA	-	0.81	0.13	0.32										
150	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	NA	-	0.77	0.02	0.02										
151	Paytm Payments Services Limited		Infinity Transoft Solution Private Limited		Associate of the Holding company	Rendering of services	NA	-	0.00	-	-										
152	Paytm Payments Services Limited		Paytm Services Private Limited		Fellow Subsidiary	Rendering of services	NA	-	0.00	0.21	0.14										
153	Paytm Payments Services Limited		Paytm Payments Bank Limited		Associate of the Holding company	Services received	NA	-	0.95	13.92	6.03										
154	Paytm Payments Services Limited		Paytm Payments Bank Limited		Associate of the Holding company	Amount receivable from payment gateway	-	-	-	22.95	0.03										
155	Paytm Payments Services Limited		Mobiquest Mobile Technologies Private Limited		Fellow Subsidiary	Amount receivable	-	-	-	0.00	0.00										
156	Paytm Payments Services Limited		Paytm Payments Bank Limited		Associate of the Holding company	Amount receivable	-	-	-	79.96	-										
157	Paytm Payments Services Limited		First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)		Joint Venture of Fellow subsidiary	Amount payable	-	-	-	11.41	9.89										
158	Paytm Payments Services Limited		Eatgood Technologies Private Limited		Associate of the Holding company	Amount payable	-	-	-	17.19	4.88										
159	Paytm Payments Services Limited		Nearbuy India Private Limited		Fellow Subsidiary	Amount payable	-	-	-	2.50	2.18										
160	Paytm Payments Services Limited		Paytm Services Private Limited		Fellow Subsidiary	Amount payable	-	-	-	0.00	-										

One 97 Communications Limited

Amount in INR (millions)

S. No.	Details of the party (listed entity / subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the audit committee (Refer Note 1)	Value of the related party transaction ratified by the audit committee	Value of the transaction during the reporting period Oct 2024 to Mar 2025	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such a transaction was undertaken.							
												In case of any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments			
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)		
161	One 97 Communications Limited		Paytm Insuretech Private Limited		Associate	Stock Options granted to employees of subsidiaries and associates	0.04	-	0.04	-	-								
162	Paytm Payments Services Limited		Directors, Key Management Personnel (KMP) & Relatives of KMP		Directors, KMP & Relatives of KMP	Salaries, bonus and incentives	NA	-	37.40	-	11.29								
163	Paytm Payments Services Limited		Mr. Susanta Kumar Panda		Independent Director	Director Remuneration	NA	-	2.04	1.20	1.34								
164	Paytm Payments Services Limited		Ms. Pallavi Shardul Shroff		Independent Director	Director Remuneration	NA	-	1.15	1.78	0.65								
165	Paytm Payments Services Limited		Mr. G.S. Sundararajan		Independent Director	Director Remuneration	NA	-	0.75	-	0.75								
166	Paytm Payments Services Limited		Urbanclap Technologies India Private Limited		Others	Rendering of services	NA	-	25.86	-	-								
167	Paytm Payments Services Limited		PAI Platforms Private Limited (formerly known as Paytm E-Commerce Private Limited)		Others	Rendering of services	NA	-	18.86	-	-								
168	Paytm Payments Services Limited		Capfloat Financial Services Private Limited		Others	Rendering of services	NA	-	4.05	0.72	1.36								
169	Paytm Payments Services Limited		Nobroker Technologies Solutions Private Limited		Others	Rendering of services	NA	-	0.07	-	-								
170	Paytm Payments Services Limited		Kenrise Media Private Limited		Others	Rendering of services	NA	-	0.03	-	-								
171	Paytm Payments Services Limited		VRB Consumer Products Private Limited (formerly known as Veeba Food Services Private Limited)		Others	Rendering of services	NA	-	0.01	-	-								
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	-	-								
175	Paytm Payments Services Limited		Applied Life Private Limited		Others	Services received	NA	-	0.21	0.11	-								
176	Paytm Payments Services Limited		PAI Platforms Private Limited (formerly known as Paytm E-Commerce Private Limited)		Others	Amount payable	-	-	-	27.50	33.58								
177	Paytm Payments Services Limited		Urbanclap Technologies India Private Limited		Others	Amount payable	-	-	-	0.06	0.05								
178	Paytm Payments Services Limited		Paytm Foundation		Others - Good Corporate Governance	Contribution for Charitable Purpose	NA	-	12.41	-	-								
179	Paytm Money Limited		Paytm Insurance Broking Private Limited		Fellow Subsidiary	Amount receivable	-	-	-	-	1.37								
180	Paytm Money Limited		Paytm Services Private Limited		Fellow Subsidiary	Amount receivable	-	-	-	-	0.63								
181	Paytm Money Limited		Paytm Services Private Limited		Fellow Subsidiary	Amount payable	-	-	-	6.20	-								
182	Paytm Money Limited		Directors, Key Management Personnel (KMP) & Relatives of KMP		Directors, KMP & Relatives of KMP	Salaries, bonus and incentives	NA	-	23.03	-	4.56								
183	Paytm Money Limited		Directors, Key Management Personnel (KMP) & Relatives of KMP		Directors, KMP & Relatives of KMP	Others	NA	-	0.00	0.08	0.00								
184	Paytm Money Limited		Mr. Narasinganallore Venkatesh Srinivasan		Independent Director	Director Remuneration	NA	-	2.00	0.53	1.83								
185	Paytm Money Limited		Mr. Rajeev Krishnamuralilal Agarwal		Independent Director	Director Remuneration	NA	-	0.56	-	0.46								
186	Paytm Money Limited		Immaculatebites Private Limited		Others	Services received	NA	-	0.27	-	-								
187	Paytm Money Limited		Applied Life Private Limited		Others	Services received	NA	-	0.07	-	-								

One 97 Communications Limited						Amount in INR (millions)										Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such a transaction was undertaken.						
S. No.	Details of the party (listed entity / subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the audit committee (Refer Note 1)	Value of the related party transaction ratified by the audit committee	Value of the transaction during the reporting period Oct 2024 to Mar 2025	In case monies are due to either party as a result of the transaction		In case of any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments							
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)			
188	Paytm Money Limited		PAI Platforms Private Limited (formerly known as Paytm E-Commerce Private Limited)		Others	Amount payable	-	-	-	0.01	-											
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											
191	One97 USA Inc.		Paytm Labs Inc.		Fellow Subsidiary	Rendering of services	NA	-	24.74	43.35	44.21											
192	One 97 Communications India Limited		Paytm Payments Bank Limited		Associate of the Holding company	Amount receivable	-	-	-	7.96	-											
193	Mobiquest Mobile Technologies Private Limited		Paytm Financial Services Limited		Associate of the Holding company	Services received	NA	-	2.38	0.71	1.98											
194	Mobiquest Mobile Technologies Private Limited		Admirable Software Limited		Associate of the Holding company	Services received	NA	-	1.30	0.42	0.71											
195	One97 Communications FZ LLC		One Nine Seven Communication Saudi Arabia for Communication & Information Technology		Fellow Subsidiary	Amount receivable	-	-	-	1.40	0.11											
196	One97 Communications Singapore Private Limited		One97 Communications Bangladesh Private Limited		Subsidiary	Amount receivable	-	-	-	1.33	-											
197	One97 Communications Singapore Private Limited		One97 Benin SA		Subsidiary	Amount receivable	-	-	-	11.62	-											
198	One97 Communications Singapore Private Limited		One97 Uganda Limited		Subsidiary	Amount receivable	-	-	-	3.58	-											
199	One97 Communications Singapore Private Limited		One Nine Seven Communication Nepal Private Limited		Subsidiary	Amount receivable	-	-	-	1.74	-											
200	One97 Communications Singapore Private Limited		One Nine Seven Communication Saudi Arabia for Communication & Information Technology		Subsidiary	Amount receivable	-	-	-	4.80	-											
201	One97 Communications Singapore Private Limited		One97 Communications Nigeria Limited		Fellow Subsidiary	Amount receivable	-	-	-	0.13	-											
202	One97 Communications Nigeria Limited		One97 Benin SA		Fellow Subsidiary	Amount receivable	-	-	-	11.87	-											
203	One97 Communications FZ LLC		One97 Ivory Coast SA		Fellow Subsidiary	Amount receivable	-	-	-	0.50	-											
204	One97 Communications FZ LLC		One97 Benin SA		Fellow Subsidiary	Amount receivable	-	-	-	4.94	-											
205	One97 Communications FZ LLC		One97 Uganda Limited		Fellow Subsidiary	Amount receivable	-	-	-	0.34	-											
206	One97 Communications Rwanda Private Limited		One97 Benin SA		Fellow Subsidiary	Amount receivable	-	-	-	0.29	-											
207	One97 Communications Tanzania Private Limited		One97 Uganda Limited		Fellow Subsidiary	Amount receivable	-	-	-	0.61	-											
208	One97 Communications Tanzania Private Limited		One97 Benin SA		Fellow Subsidiary	Amount receivable	-	-	-	0.21	-											
209	One97 Communications Tanzania Private Limited		One97 Ivory Coast SA		Fellow Subsidiary	Amount receivable	-	-	-	1.91	-											
210	Paytm Insurance Broking Private Limited		One 97 Communications India Limited		Fellow Subsidiary	Amount receivable	-	-	-	0.09	-											
211	One97 Communications Singapore Private Limited		One97 Ivory Coast SA		Subsidiary	Amount payable	-	-	-	0.95	-											
212	One97 Communications Nigeria Limited		One97 Communications FZ-LLC		Fellow Subsidiary	Amount payable	-	-	-	2.03	-											
213	One97 Communications FZ LLC		One97 Communications Bangladesh Private Limited		Fellow Subsidiary	Amount payable	-	-	-	0.11	-											
214	Paytm Insurance Broking Private Limited		Paytm Services Private Limited		Fellow Subsidiary	Amount payable	-	-	-	0.31	-											
215	Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Seven Technology LLC		Associate	Investment in Associate	NA	-	87.09	-	87.09											
216	Little Internet Private Limited		Nearbuy India Private Limited		Subsidiary	Expenses reimbursed to related party	NA	-	3.09	-	-											
217	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	Advances given	-	-	-	95.67	94.33											
218	Paytm Services Private Limited		Directors, Key Management Personnel (KMP) & Relatives of KMP		Directors, KMP & Relatives of KMP	Salaries, bonus and incentives	NA	-	22.33	-	3.81											

One 97 Communications Limited			Amount in INR (millions)																		
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	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					In case of any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments								
										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)				
219	Paytm Insurance Broking Private Limited		Directors, Key Management Personnel (KMP) & Relatives of KMP		Directors, KMP & Relatives of KMP	Salaries, bonus and incentives	NA	-	6.79	-	1.96										
220	Little Internet Private Limited		Directors, Key Management Personnel (KMP) & Relatives of KMP		Directors, KMP & Relatives of KMP	Salaries, bonus and incentives	NA	-	3.66	-	0.79										
221	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	-	3.95	-	0.83										
222	One 97 Communications India Limited		Directors, Key Management Personnel (KMP) & Relatives of KMP		Directors, KMP & Relatives of KMP	Salaries, bonus and incentives	NA	-	7.79	-	2.08										
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	-	-										
225	Paytm Insurance Broking Private Limited		Mr. Debendranath Sarangi		Independent Director	Director Remuneration	NA	-	0.18	-	0.18										
226	First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)		Immaculatebites Private Limited		Others	Services received	NA	-	0.08	-	-										
227	Mobiquest Mobile Technologies Private Limited		Applied Life Private Limited		Others	Services received	NA	-	0.03	-	-										
228	Paytm Insurance Broking Private Limited		Immaculatebites Private Limited		Others	Services received	NA	-	0.07	-	-										
229	One 97 Communications India Limited		Applied Life Private Limited		Others	Services received	NA	-	0.03	-	-										
230	First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)		Applied Life Private Limited		Others	Services received	NA	-	0.03	-	-										
231	Paytm Insurance Broking Private Limited		Applied Life Private Limited		Others	Services received	NA	-	0.03	-	-										
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 Private Limited		Immaculatebites Private Limited		Others	Services received	NA	-	0.05	-	-										
235	Urja Money Private Limited		Applied Life Private Limited		Others	Amount Payable	-	-	-	0.01	0.01										
236	One 97 Communications India Limited		PAI Platforms Private Limited (formerly known as Paytm E-Commerce Private Limited)		Others	Amount payable	-	-	-	0.03	-										
237	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	-	-	-	0.02	0.02										
238	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 expenses on loan	NA	-	111.80	-	-										
239	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	-	-	-	1,304.68	1,393.49										

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