















One 97 Communications Limited

Amount in INR (crores)

S. No.	Details of the party (listed entity / subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the audit committee (Refer Note 1)	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Value of the transaction during the reporting period Oct'25 to Mar'26	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.											
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						In case of any financial indebtedness is													
											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)				
205	Paytm Cloud Technologies Limited (formerly known as Paytm Entertainment Limited)		Paytm Europe Payments S.A.		Subsidiary	Investment in Subsidiary	NA	Not Applicable	-	10.63	-	-												
206	Paytm Insuretech Private Limited		Paytm Intelligence Limited (formerly known as Paytm Emerging Tech Limited and earlier Paytm General Insurance Limited)		Fellow Subsidiary	Investment in Optionally Convertible Debentures	NA	Not Applicable	-	3.60	-	3.61								Investment in Optionally Convertible Debentures	10.00%	120 months	Unsecured	Business Purpose
207	Paytm Insuretech Private Limited		Paytm Intelligence Limited (formerly known as Paytm Emerging Tech Limited and earlier Paytm General Insurance Limited)		Fellow Subsidiary	Interest income earned on Optionally Convertible Debentures	NA	Not Applicable	-	0.01	-	-												
208	Paytm Intelligence Limited (formerly known as Paytm Emerging Tech Limited and earlier Paytm General Insurance Limited)		VSS Investco Private Limited		Entity controlled by Key Managerial Personnel (KMP)	Redemption of Optionally Convertible Debentures #	NA	Not Applicable	-	3.22	-	-												
209	Paytm Intelligence Limited (formerly known as Paytm Emerging Tech Limited and earlier Paytm General Insurance Limited)		VSS Investco Private Limited		Entity controlled by Key Managerial Personnel (KMP)	Interest expenses on OCD issued	NA	Not Applicable	-	0.12	-	-												

Note 1: The value of transactions are within the limits of value of related party transactions as approved by the Audit Committee.

Note 2: Transactions with the Related Parties are disclosed only for the period their relationship with the Entity is established.

\* Intercorporate loan receivable from First Games Technology Private Limited (J.V. of Subsidiary) is disclosed after netting off with Fair value adjustment amounting to INR 17.90 crores.

^ Refer Note no 4 (b) in the Financial Results of the Company for the quarter and financial year ended March 31, 2026.

\*\* The limit approved by Audit Committee for Inter-corporate loan provided to Paytm Money Limited (WOS of the Company) is on rolling basis.

\*\*\* AGTech Media Holdings Limited has waived the outstanding loan including accrued interest. Hence, closing balance is reported as Nil.

# In addition to the above, certain escrow accounts were held during the transition period in connection with the business transfer to PPSL

## Paytm Intelligence Limited became a Subsidiary of One 97 Communications Limited w.e.f. October 30, 2025. Transactions are disclosed from the date of relationship. Hence, opening balance reported as Nil.