

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 transaction during the reporting period - April 23 to Sept 23	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 in case of any financial indebtedness is						
	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
37	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	16.09	16.09	-	-							
38	One 97 Communications Limited		Wasteland Entertainment Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	9.30	9.30	-	-							
39	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	23.63	23.63	-	-							
40	One 97 Communications Limited		Nearbuy India Private Limited		Step down Subsidiary	Reimbursement of expenses incurred on behalf of related parties	8.17	8.17	-	-							
41	One 97 Communications Limited		Orbgen Technologies Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	2.93	2.93	-	-							
42	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	50.89	50.89	-	-							
43	One 97 Communications Limited		Paytm General Insurance Limited		Associate of the holding company	Reimbursement of expenses incurred on behalf of related parties	-0.00	-0.00	45.42	23.21							
44	One 97 Communications Limited		Paytm Labs Inc.		Step down Subsidiary	Reimbursement of expenses incurred on behalf of related parties	0.84	0.84	-	-							
45	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	1.89	1.89	-	-							
46	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	406.92	406.92	-	-							
47	One 97 Communications Limited		One97 Communications Singapore Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	7.57	7.57	29.13	7.63							
48	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	1.75	1.75	-	-							
49	One 97 Communications Limited		Admirable Software Limited		Associate of the holding company	Reimbursement of expenses incurred on behalf of related parties	0.04	0.04	0.30	-							
50	One 97 Communications Limited		Paytm Financial Services Limited		Associate of the holding company	Reimbursement of expenses incurred on behalf of related parties	0.04	0.04	0.04	-							
51	One 97 Communications Limited		Fincollect Services Private Limited		Step down Subsidiary	Reimbursement of expenses incurred on behalf of related parties	0.36	0.36	-	-							
52	One 97 Communications Limited		One 97 Communications India Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	0.19	0.19	0.05	0.03							
53	One 97 Communications Limited		Paytm E-Commerce Private Limited		Common director having shareholding (more than 2 %)	Reimbursement of expenses incurred on behalf of related parties	149.55	149.55	20.06	8.30							
54	One 97 Communications Limited		Paytm Wholesale Commerce Private Limited		Others	Reimbursement of expenses incurred on behalf of related parties	0.25	0.25	-	0.25							
55	One 97 Communications Limited		First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)		Joint Venture of Subsidiary	Expenses reimbursed to related party	-0.02	-0.02	-	-							
56	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Expenses reimbursed to related party	0.16	0.16	-	-							
57	One 97 Communications Limited		Fincollect Services Private Limited		Step down Subsidiary	Expenses reimbursed to related party	0.16	0.16	-	-							
58	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Amount payable	-	-	-	0.43							
59	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Interest income earned from related parties	1.50	1.50	-	-							
60	One 97 Communications Limited		First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)		Joint Venture of Subsidiary	Interest income earned from related parties	64.50	64.50	-	-							
61	One 97 Communications Limited		Wasteland Entertainment Private Limited		Subsidiary	Interest income earned from related parties	16.60	16.60	-	-							
62	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Interest income earned from related parties	0.79	0.79	-	-							
63	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Interest income earned from related parties	0.08	0.08	-	-							

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 transaction during the reporting period - April 23 to Sept 23	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 in case of any financial indebtedness is								
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	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)	
202	Paytm Payments Services Limited		Paytm E-Commerce Private Limited		Common director	Rendering of services to related parties	NA	38.57	-	-									
203	Paytm Payments Services Limited		Paytm E-Commerce Private Limited		Common director	Amount payable	-	-	24.70	51.14									
204	Paytm Services Private Limited		Paytm E-Commerce Private Limited		Others	Rendering of services to related parties	NA	0.45	0.07	0.36									
205	Wasteland Entertainment Private Limited		Paytm E-Commerce Private Limited		Others	Amount receivable	-	-	0.17	-									
206	Paytm Payments Services Limited		Nurturing Green Plantation Private Limited		Others	Rendering of services to related parties	NA	0.01	-	-									
207	Paytm Services Private Limited		Applied Life Private Limited		Others	Services received from related parties	NA	0.30	-	0.03									
208	Paytm Services Private Limited		Applied Life Private Limited		Others	Amount receivable	-	-	0.27	-									
209	Paytm Payments Services Limited		Immaculatebites Private Limited		Others	Amount receivable	-	-	0.00	-									
210	Paytm Payments Services Limited		Busybees Logistics Solutions Private Limited		Others	Amount payable	-	-	0.93	-									
211	Mobiquest Mobile Technologies Private Limited		Gang OH Innovations Private Limited		Others	Rendering of services to related parties	NA	0.94	2.00	1.76									
212	Paytm Payments Services Limited		Applied Life Private Limited		Others	Services received from related parties	NA	0.12	-	-									
213	Paytm Payments Services Limited		Applied Life Private Limited		Others	Amount receivable	-	-	-	0.10									
214	Mobiquest Mobile Technologies Private Limited		Applied Life Private Limited		Others	Services received from related parties	NA	0.06	-	0.06									
215	Mobiquest Mobile Technologies Private Limited		Applied Life Private Limited		Others	Amount receivable	-	-	0.06	-									
216	Paytm Insurance Broking Private Limited		Applied Life Private Limited		Others	Services received from related parties	NA	0.06	0.11	0.04									
217	Urja Money Private Limited		Applied Life Private Limited		Others	Services received from related parties	NA	0.03	-	-									
218	Fincollect Services Private Limited		Applied Life Private Limited		Others	Services received from related parties	NA	0.03	-	-									
219	Paytm Payments Services Limited		Capfloat Financial Services Private Limited		Others	Rendering of services to related parties	NA	1.34	-	0.84									
220	Paytm Payments Services Limited		Kenrise Media Private Limited		Others	Rendering of services to related parties	NA	0.03	-	-									
221	Paytm Payments Services Limited		Nobroker Technologies Solutions Private Limited		Others	Rendering of services to related parties	NA	0.07	-	-									
222	Paytm Payments Services Limited		Phasorz Technologies Private Limited		Others	Rendering of services to related parties	NA	0.02	-	-									
223	Paytm Payments Services Limited		Rooter Sports Technologies Private Limited		Others	Rendering of services to related parties	NA	0.03	-	-									
224	Paytm Payments Services Limited		Senco Gold Limited		Others	Rendering of services to related parties	NA	2.69	-	-									
225	Paytm Payments Services Limited		Sourcecode Media Private Limited		Others	Rendering of services to related parties	NA	0.00	-	-									
226	Paytm Payments Services Limited		Urbanclap Technologies India Private Limited		Others	Rendering of services to related parties	NA	14.75	-	-									
227	Paytm Payments Services Limited		VRB Consumer Products Private Limited (formerly known as Veeba Food Services Private Limited)		Others	Rendering of services to related parties	NA	0.01	-	-									
228	Paytm Payments Services Limited		Zaan WebVeda Private Limited		Others	Rendering of services to related parties	NA	0.01	-	-									
229	Wasteland Entertainment Private Limited		Light Ray Advisors LLP		Others	Amount payable	-	-	-	2.11									
230	One 97 Communications Limited		Mr. G.S. Sundararajan		Independent Director	Director Remuneration	10.32	10.32	5.07	5.19									
231	One 97 Communications Limited		Ms. Pallavi Shardul Shroff		Independent Director	Director Remuneration	10.32	10.32	5.07	5.19									
232	One 97 Communications Limited		Mr. Ashit Ranjitt Lilani		Independent Director	Director Remuneration	8.26	8.26	4.06	4.16									
233	One 97 Communications Limited		Mr. Neeraj Arora		Independent Director	Director Remuneration	8.26	8.26	4.06	4.16									

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