

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- Oct 23 to Mar 24	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 case of any financial indebtedness is incurred to						
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate	Tenure	Secured/ unsecured
38	One 97 Communications Limited		Wasteland Entertainment Private Limited		Subsidiary	Rendering of services to related parties	8.28	8.28	36.00	81.77							
39	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Rendering of services to related parties	6.39	6.39	9.75	2.47							
40	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	4.85	4.85	-	-							
41	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	4.22	4.22	-	-							
42	One 97 Communications Limited		First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)		Joint Venture of Subsidiary	Rendering of services to related parties	3.58	3.58	183.77	124.51							
43	One 97 Communications Limited		Eatgood Technologies Private Limited		Associate	Interest income earned on Optionally Convertible Debentures ("OCD") from related parties	3.46	3.46	-	-							
44	One 97 Communications Limited		Infinity Transoft Solution Private Limited		Associate	Rendering of services to related parties	3.31	3.31	0.00	0.00							
45	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Rendering of services to related parties	3.23	3.23	1.19	3.02							
46	One 97 Communications Limited		Orgben Technologies Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	1.84	1.84	-	-							
47	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Interest income earned on Optionally Convertible Debentures ("OCD") from related parties	1.81	1.81	-	-							
48	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Interest income earned from related parties	1.50	1.50	-	-							
49	One 97 Communications Limited		Paytm Insuretech Private Limited		Associate	Services received from related parties	0.80	0.80	0.37	0.16							
50	One 97 Communications Limited		Paytm Entertainment Limited		Subsidiary	Services received from related parties	0.75	0.75	0.64	0.64							
51	One 97 Communications Limited		Fincollect Services Private Limited		Step down Subsidiary	Rendering of services to related parties	0.62	0.62	-	-							
52	One 97 Communications Limited		One97 Communications Singapore Private Limited		Subsidiary	Rendering of services to related parties	0.39	0.39	-	-							
53	One 97 Communications Limited		Fincollect Services Private Limited		Step down Subsidiary	Reimbursement of expenses incurred on behalf of related parties	0.32	0.32	-	-							
54	One 97 Communications Limited		One 97 Communications India Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	0.31	0.31	0.03	2.58							
55	One 97 Communications Limited		Eatgood Technologies Private Limited		Associate	Rendering of services to related parties	0.11	0.11	-	-							
56	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Interest income earned on Optionally Convertible Debentures ("OCD") from related parties	0.10	0.10	-	-							
57	One 97 Communications Limited		Paytm Labs Inc.		Step down Subsidiary	Reimbursement of expenses incurred on behalf of related parties	0.07	0.07	-	-							
58	One 97 Communications Limited		Paytm Entertainment Limited		Subsidiary	Rendering of services to related parties	0.02	0.02	0.02	0.03							
59	One 97 Communications Limited		Nearbuy India Private Limited		Step down Subsidiary	Interest income earned on Optionally Convertible Debentures ("OCD") from related parties	0.01	0.01	-	-							
60	One 97 Communications Limited		Nearbuy India Private Limited		Step down Subsidiary	Services received from related parties	0.01	0.01	0.64	0.04							
61	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Interest income earned from related parties	0.01	0.01	-	-							
62	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Reversal of services received from related parties	-0.03	-0.03	0.21	0.17							
63	One 97 Communications Limited		One Nine Seven Digital Solutions Limited		Step down Subsidiary	Reversal of rendering of services to related parties	-0.11	-0.11	2.86	2.61							
64	One 97 Communications Limited		One97 Communications Singapore Private Limited		Subsidiary	Reversal of reimbursement of expenses incurred on behalf of related parties	-0.29	-0.29	7.63	23.39							
65	One 97 Communications Limited		Paytm Payments Bank Limited		Associate	Recovery of ESOP Cost (net of Forfeiture) from associate under Recharge arrangement	-9.43	-9.43	-	-							
66	One 97 Communications Limited		Paytm Payments Bank Limited		Associate	Reversal of reimbursement of expenses incurred on behalf of related parties	-17.81	-17.81	-	-							
67	One 97 Communications Limited		Paytm Payments Bank Limited		Associate	Sale of property, plant & equipment to related parties	7.58	7.58	-	-							
68	Paytm Payments Services Limited		Paytm Payments Bank Limited		Associate of the holding company	Services received from related parties	NA	633.40	3,116.83	43.01							
69	Paytm Payments Services Limited		Paytm Payments Bank Limited		Associate of the holding company	Rendering of services to related parties	NA	501.63	3.65	283.96							
70	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 to related parties	736.89	736.89	100.34	24.90							
71	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	57.42	57.42	8.30	14.19							
72	One 97 Communications Limited		Busybees Logistics Solutions Private Limited		Others	Services received from related parties	13.50	13.50	17.20	15.26							

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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	Secured/	Interest Rate	Tenure
73	One 97 Communications Limited		PAI Platforms Private Limited (formerly known as Paytm Commerce Private Limited)		Common director having shareholding (more than 2 %)	Services received from related parties	3.13	3.13	45.00	2.55						
74	One 97 Communications Limited		Alipay Labs (Singapore) Pte Limited		Others	Services received from related parties	126.60	126.60	307.96	-						
75	One 97 Communications Limited		NetAmbit Valuefirst Services Private Limited		Others	Services received from related parties	6.33	6.33	22.69	10.33						
76	One 97 Communications Limited		Immaculatebites Private Limited		Others	Services received from related parties	3.92	3.92	0.82	0.00						
77	One 97 Communications Limited		Applied Life Private Limited		Others	Services received from related parties	3.42	3.42	3.13	1.90						
78	One 97 Communications Limited		Nurturing Green Plantation Private Limited		Others	Rendering of services to related parties	0.66	0.66	0.01	0.34						
79	One 97 Communications Limited		Paytm Wholesale Commerce Private Limited		Others	Reimbursement of expenses incurred on behalf of related parties	0.08	0.08	0.25	0.03						
80	One 97 Communications Limited		Yourstory Media Private Limited		Others	Reversal of services received from related parties	-0.03	-0.03	0.78	0.52						
81	One 97 Communications Limited		Paytm Foundation		Others - Good Corporate Governance	Contribution for Charitable Purpose	2.60	2.60	-	-						
82	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	5,738.07	-	-						
83	One 97 Communications Limited		Paytm Payments Bank Limited		Associate	Reversal of Unvested ESOPs cost on separation	455.83	455.83	-	-						
84	One 97 Communications Limited		Wasteland Entertainment Private Limited		Subsidiary	Repayment of Inter Corporate Loan	234.51	234.51	-	-						
85	One 97 Communications Limited		One97 Communications Singapore Private Limited		Subsidiary	Stock Options related charge	114.32	114.32	-	-						
86	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	51.39	-	-						
87	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Stock Options related charge	24.23	24.23	-	-						
88	One 97 Communications Limited		Orbgen Technologies Private Limited		Subsidiary	Stock Options related charge	21.55	21.55	-	-						
89	One 97 Communications Limited		One97 Communications FZ-LLC		Subsidiary	Stock Options related charge	18.92	18.92	-	-						
90	One 97 Communications Limited		Wasteland Entertainment Private Limited		Subsidiary	Stock Options related charge	10.53	10.53	-	-						
91	One 97 Communications Limited		Mr. G.S. Sundararajan		Independent Director	Director Remuneration	10.41	10.41	5.19	5.21						
92	One 97 Communications Limited		Ms. Pallavi Sharda/ Shroff		Independent Director	Director Remuneration	10.41	10.41	5.19	5.21						
93	One 97 Communications Limited		Mr. Ashit Ranjit Lilani		Independent Director	Director Remuneration	8.32	8.32	4.16	4.17						
94	One 97 Communications Limited		Mr. Neeraj Arora		Independent Director	Director Remuneration	8.32	8.32	4.16	4.17						
95	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Sale of property, plant & equipment to related parties	6.94	6.94	-	-						
96	One 97 Communications Limited		Paytm Entertainment Limited		Subsidiary	Stock Options related charge	6.36	6.36	-	-						
97	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Sale of property, plant & equipment to related parties	3.13	3.13	-	-						
98	One 97 Communications Limited		One 97 Communications India Limited		Subsidiary	Stock Options related charge	2.86	2.86	-	-						
99	One 97 Communications Limited		Wasteland Entertainment Private Limited		Subsidiary	Purchase of property, plant & equipment from related parties	1.56	1.56	-	-						
100	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Stock Options related charge	0.90	0.90	-	-						
101	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Stock Options related charge	0.50	0.50	-	-						
102	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Stock Options related charge	0.28	0.28	-	-						
103	One 97 Communications Limited		Paytm Financial Services Limited		Associate	Stock Options related charge	0.14	0.14	-	-						
104	One 97 Communications Limited		Admirable Software Limited		Associate	Stock Options related charge	0.09	0.09	-	-						
105	One 97 Communications Limited		Fincollect Services Private Limited		Step down Subsidiary	Stock Options related charge	0.09	0.09	-	-						
106	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	Purchase of property, plant & equipment from related parties	0.06	0.06	-	-						
107	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Reversal of Unvested ESOPs cost on separation	-1.14	-1.14	-	-						
108	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	Reversal of Unvested ESOPs cost on separation	-1.89	-1.89	-	-						
109	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Reversal of Unvested ESOPs cost on separation	-41.94	-41.94	-	-						
110	Paytm Money Limited		Directors, Key Management Personnel (KMP) & Relatives of KMP		Directors, KMP & Relatives of KMP	Salaries, bonus and incentives	NA	32.90	-	-						
111	Wasteland Entertainment Private Limited		Directors, Key Management Personnel (KMP) & Relatives of KMP		Directors, KMP & Relatives of KMP	Salaries, bonus and incentives	NA	63.79	-	-						
112	Mobiquest Mobile Technologies Private Limited		Directors, Key Management Personnel (KMP) & Relatives of KMP		Directors, KMP & Relatives of KMP	Salaries, bonus and incentives	NA	12.75	-	-						
113	Little Internet Private Limited		Directors, Key Management Personnel (KMP) & Relatives of KMP		Directors, KMP & Relatives of KMP	Salaries, bonus and incentives	NA	3.79	-	-						
114	Orbgen Technologies Private Limited		Directors, Key Management Personnel (KMP) & Relatives of KMP		Directors, KMP & Relatives of KMP	Salaries, bonus and incentives	NA	19.93	-	-						
115	Paytm Payments Services Limited		Directors, Key Management Personnel (KMP) & Relatives of KMP		Directors, KMP & Relatives of KMP	Salaries, bonus and incentives	NA	34.70	-	-						
116	Paytm Insurance Broking Private Limited		Directors, Key Management Personnel (KMP) & Relatives of KMP		Directors, KMP & Relatives of KMP	Salaries, bonus and incentives	NA	6.27	-	-						
117	Admirable Software Limited		Mobiquest Mobile Technologies Private Limited		Others	Investment in equity shares	NA	154.49	-	-						
118	Urja Money Private Limited		Fincollect Services Private Limited		Subsidiary	Rendering of services to related parties	NA	74.37	39.11	75.73						
119	Paytm Payments Services Limited		PAI Platforms Private Limited (formerly known as Paytm Commerce Private Limited)		Others	Rendering of services to related parties	NA	55.28	41.96	41.96						
120	One97 USA Inc.		Paytm Labs Inc.		Fellow Subsidiary	Rendering of services to related parties	NA	36.88	39.83	30.76						
121	Paytm Insurance Broking Private Limited		Paytm Payments Bank Limited		Others	Retirement benefit on employee movement	NA	26.66	-	-						
122	Paytm Payments Services Limited		Urbanclap Technologies India Private Limited		Others	Rendering of services to related parties	NA	22.40	-	-0.02						
123	Urja Money Private Limited		Fincollect Services Private Limited		Subsidiary	Repayment of Inter Corporate Loan	NA	12.88	-	-						

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											Nature (loan/ advance/ inter-corporate deposit/ investment)			Interest Rate	Tenure	Secured/ unsecured			
235	One97 Communications Tanzania Private Limited		One97 Benin SA		Fellow Subsidiary	Amount receivable	-	-	0.21	0.21									
236	One97 Communications Tanzania Private Limited		One97 Ivory Coast SA		Fellow Subsidiary	Amount receivable	-	-	1.88	1.88									
237	Paytm Payments Services Limited		PAI Platforms Private Limited (formerly known as Paytm E Commerce Private Limited)		Others	Amount payable	-	-	51.14	84.88									
238	Paytm Services Private Limited		Applied Life Private Limited		Others	Amount receivable	-	-	0.27	0.14									
239	Paytm Payments Services Limited		Busybees Logistics Solutions Private Limited		Others	Amount payable	-	-	0.93	-									
240	Paytm Payments Services Limited		Applied Life Private Limited		Others	Amount receivable	-	-	-	0.12									
241	Mobiquest Mobile Technologies Private Limited		Applied Life Private Limited		Others	Amount receivable	-	-	0.06	0.05									
242	First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)		Bluefield technology Beijing Co. Ltd. (formerly Paytm Technology Beijing Co., Limited)		Subsidiary	Services received from related parties	NA	242.04	-	-									
243	First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)		AGTech Media Holdings Limited		Related party that exercise joint control over the company	Interest expense to related party	NA	63.36	-	-									
244	First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)		Bluefield technology Beijing Co. Ltd. (formerly Paytm Technology Beijing Co., Limited)		Subsidiary	Advance given to related party	NA	186.49	153.83	98.76									
245	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									
246	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	-	-	1,200.84	1,241.08									
247	First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)		AGTech Media Holdings Limited		Related party that exercise joint control over the company	Amount payable	-	-	147.62	148.04									

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