	Details of the party (listed entity / subsid	liary) entering	Details of the coun	ternarty		Type of related party transaction Value of the related party	Value of the	In case monies are	due to either narty	In INR (Millions Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances								
	into the transaction	nary, citering	Betails of the coun	ccipaity		Type of related party transaction	transaction as approved by	transaction during	as a result of the tra		or investments made or g	given by the I	isted entity/	subsidiary. These details need to be d	lisclosed only once	, during th	e reporting pe	
S. No.	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary		the audit committee (Refer Note 1)	the reporting period Oct 23 to Mar 24	Opening balance	Closing balance	In case of any financial in Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	s incurred to Tenure	Details of the loans, inter-corporate Nature (loan/ advance/ inter- corporate deposit/ investment)	Interest Rate	es or inves 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 Bank Limited		Associate	Rendering of services to related	4,429.15	4,429.15	560.98	3,050.45								
2	One 97 Communications Limited		Paytm Payments Bank Limited		Associate	parties Services received from related	3,962.11	3,962.11	163.00	5.22								+
3	One 97 Communications Limited		Paytm Payments Services Limited	-	Subsidiary	parties Rendering of services to related	3,463.68	3,463.68	626.39	526.89								1
4	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	parties Services received from related	1.866.21		173.70									-
			<u> </u>	-	·	parties	1,037.89	-,	296.28									
	One 97 Communications Limited		Fincollect Services Private Limited		Step down Subsidiary	Services received from related parties	,	,										
	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Services received from related parties	742.20		0.19	2.74								
7	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	316.15		-	-								
8	One 97 Communications Limited		Wasteland Entertainment Private Limited		Subsidiary	Services received from related parties	130.06	130.06	81.03	122.87								
9	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	Services received from related parties	91.12	91.12	53.87	23.27								
10	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Rendering of services to related parties	89.31	89.31	32.08	54.55								
11	One 97 Communications Limited		First Games Technology Private Limited (formerly known		Joint Venture of Subsidiary	Interest income earned from	64.50	64.50	-	-								1
12	One 97 Communications Limited		as Paytm First Games Private Limited) Paytm Payments Services Limited		Subsidiary	related parties Recovery of ESOP Cost from Subsidiary under Recharge	60.86	60.86	-	-								
13	One 97 Communications Limited		One97 Communications Singapore Private Limited		Subsidiary	arrangement Services received from related	57.83	57.83	22.52	57.84								
14	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	49.05	5 49.05	-	-								
15	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	parties Rendering of services to related	39.84	39.84	23.49	74.20								
16	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Recovery of ESOP Cost from Subsidiary under Recharge	38.49	38.49										
17	One 97 Communications Limited		One97 Communications Singapore Private Limited		Subsidiary	arrangement Recovery of ESOP Cost from Subsidiary under Recharge arrangement	36.77	7 36.77	-	-								
18	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Rendering of services to related	36.21	36.21	41.27	72.32								
19	One 97 Communications Limited		Paytm Labs Inc.		Step down Subsidiary	Rendering of services to related	33.02	33.02	16.76	28.53								
20	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	parties Reimbursement of expenses incurred on behalf of related	26.98	3 26.98	-	-								
21	One 97 Communications Limited		One97 Communications Malaysia Sdn. Bdn		Step down Subsidiary	parties Rendering of services to related	25.45	5 25.45	14.01	34.48								
22	One 97 Communications Limited		Admirable Software Limited		Associate	Interest income earned on Optionally Convertible Debenture ("OCD") from related parties	22.87	22.87	-	-								
23	One 97 Communications Limited		One97 Communications FZ-LLC		Subsidiary	Services received from related	21.00	21.00	7.23	28.28								
	One 97 Communications Limited		One97 Communications FZ-LLC		Subsidiary	parties Rendering of services to related	17.46		112.79									
	One 97 Communications Limited		One97 Communications Tanzania Private Limited		Step down Subsidiary	parties Rendering of services to related	16.23		45.83									
				_	,	parties												
	One 97 Communications Limited		Orbgen Technologies Private Limited		Subsidiary	Rendering of services to related parties	16.19		16.58	12.31								
	One 97 Communications Limited		Paytm Money Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	16.07		-									
	One 97 Communications Limited		Orbgen Technologies Private Limited		Subsidiary	Services received from related parties	15.27		2.45									
29	One 97 Communications Limited		Nearbuy India Private Limited		Step down Subsidiary	Rendering of services to related parties	14.56	14.56	4.13	3.43								
30	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	13.93	13.93	-	-								
31	One 97 Communications Limited		Paytm Financial Services Limited		Associate	Interest income earned on Optionally Convertible Debenture ("OCD") from related parties	12.04	12.04		-								
32	One 97 Communications Limited		Wasteland Entertainment Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related parties	10.92	10.92	-	-								
33	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Services received from related parties	10.81	10.81	1.72	2.39								
34	One 97 Communications Limited		One Nine Seven Communication Nepal Private Limited		Step down Subsidiary	Rendering of services to related parties	8.87	8.87	87.29	93.20								
35	One 97 Communications Limited		Wasteland Entertainment Private Limited		Subsidiary	Interest income earned from	8.70	8.70	-	-								1
36	One 97 Communications Limited		Nearbuy India Private Limited		Step down Subsidiary	related parties Reimbursement of expenses incurred on behalf of related	8.70	8.70	-	-								
37	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	parties Reimbursement of expenses incurred on behalf of related parties	8.65	8.65	-	-								

	Details of the party (listed entity / subsidia into the transaction		Details of the coun			Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of the transaction during the reporting period	In case monies are as a result of the tr	ansaction	or investments made or	applicable only in case the related publicable only in case the related publicable. These details need to be details of the loans, inter-corporat	lisclosed only once	riod when such a				
S. No	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary		(Refer Note 1)	Oct 23 to Mar 24	Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)		Tenure	Nature (loan/ advance/ inter- corporate deposit/ investment)		Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
38	One 97 Communications Limited		Wasteland Entertainment Private Limited		Subsidiary	Rendering of services to related	8.28	8.28	36.00	81.77								
39	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	parties Rendering of services to related	6.39	6.39	9.75	2.47								+
40	One 97 Communications Limited		Paytm Insurance Broking Private Limited		Subsidiary	parties Reimbursement of expenses	4.85	4.85	-									+
						incurred on behalf of related parties												
41	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Reimbursement of expenses incurred on behalf of related	4.22	4.22	-	-								1
42	One 97 Communications Limited		First Games Technology Private Limited (formerly known		Joint Venture of Subsidiary	parties Rendering of services to related	3.58	3.58	183.77	124.51								
			as Paytm First Games Private Limited)			parties			103.77	124.51								
43	One 97 Communications Limited		Eatgood Technologies Private Limited		Associate	Interest income earned on Optionally Convertible Debenture ("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	3.23	3.23	1.19	3.02								
46	One 97 Communications Limited		Orbgen Technologies Private Limited		Subsidiary	parties Reimbursement of expenses	1.84	1.84	-	-								+
						incurred on behalf of related parties												
47	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Interest income earned on Optionally Convertible Debenture ("OCD") from related parties	1.83	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								1
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	0.62	0.62	-	-								+
52	One 97 Communications Limited		One97 Communications Singapore Private Limited		Subsidiary	parties Rendering of services to related	0.39	0.39	-	-								+
53	One 97 Communications Limited		Fincollect Services Private Limited		Step down Subsidiary	Parties Reimbursement of expenses incurred on behalf of related	0.32	0.32	-	-								
54	One 97 Communications Limited		One 97 Communications India Limited		Subsidiary	parties 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 Debenture ("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 Debenture ("OCD") from related parties	0.01	0.01	-	-								
60	One 97 Communications Limited		Nearbuy India Private Limited		Step down Subsidiary	Services received from related	0.01	0.01	0.64	0.04								
61	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	Interest income earned from	0.01	0.01	-	-								
62	One 97 Communications Limited		Little Internet Private Limited		Subsidiary	related parties Reversal of services received from	-0.03	-0.03	0.21	0.17								+
63	One 97 Communications Limited		One Nine Seven Digital Solutions Limited	<u> </u>	Step down Subsidiary	related parties Reversal of rendering of services t	0 -0.11	-0.11	2.86	2.61								+
64	One 97 Communications Limited		One97 Communications Singapore Private Limited		Subsidiary	related parties Reversal of reimbursement of expenses incurred on behalf of	-0.29	-0.29	7.63	23.39								
65	One 97 Communications Limited		Paytm Payments Bank Limited		Associate	related parties Recovery of ESOP Cost (net of forfeiture) from associate under Recharge arrangement	-9.43	-9.43	-	-								
66			Paytm Payments Bank Limited		Associate	Reversal of reimbursement of expenses incurred on behalf of related parties	-17.81		-	-								
67			Paytm Payments Bank Limited		Associate	Sale of property, plant & equipment to related parties	7.58		-	-								
68	Paytm Payments Services Limited		Paytm Payments Bank Limited		Associate of the holding company	Services received from related parties	N.A	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 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 & Commerce Private Limited)		Common director having shareholding (more than 2 %)	Reimbursement of expenses incurred on behalf of related	57.42	57.42	8.30	14.19								
72	One 97 Communications Limited		Busybees Logistics Solutions Private Limited		Others	Services received from related	13.50	13.50	17.20	15.26								
	1	- 1	1	1	1	parties	1	1	1	1	1	1	1	1	1	1	1	1

	Details of the party (listed entity / subsidia	iary) enterin	Details of the coun	terparty		Type of related party transaction	party transaction Value of the related party		In INR (Millio In case monies are due to either party Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advance										
	into the transaction						transaction as approved by	the reporting period -	as a result of the transaction		or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when sud in case of any financial indebtedness is incurred to Details of the loans, inter-corporate deposits, advances or investments							iod when such a	
S. No.	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary		(Refer Note 1)	Oct 23 to Mar 24	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)	
73	One 97 Communications Limited		PAI Platforms Private Limited (formerly known as Paytm 8		Common director having	Services received from related	3.13	3.13	45.00	2.55	5							+	
74	One 97 Communications Limited		Commerce Private Limited) Alipay Labs (Singapore) Pte Limited		shareholding (more than 2 %) Others	parties Services received from related	126.60	126.60	307.96									+	
						parties													
75	One 97 Communications Limited		NetAmbit Valuefirst Services Private Limited		Others	Services received from related parties	6.33	6.33	22.69	10.33	3								
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	3.42	3.42	3.13	1.90								+	
78	One 97 Communications Limited		Nurturing Green Plantation Private Limited		Others	Rendering of services to related	0.66	0.66	0.01	0.34	1								
79	One 97 Communications Limited		Paytm Wholesale Commerce Private Limited		Others	parties Reimbursement of expenses	0.08		0.25										
						incurred on behalf of related parties													
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	2								
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 Univested ESOPs cost	455.83	455.83	-	-									
84	One 97 Communications Limited		Wasteland Entertainment Private Limited		Subsidiary	on separation Repayment of Inter Corporate Loan	234.51	234.51	-	-									
85 86	One 97 Communications Limited One 97 Communications Limited		One97 Communications Singapore Private Limited Directors, Key Management Personnel (KMP) & Relatives		Subsidiary Directors, KMP & Relatives of	Stock Options related charge Salaries, bonus and incentives	As per the provisions of the		-	-									
			of KMP		KMP		Companies Act, 2013 and approval of Shareholders as applicable	:	-	-									
	One 97 Communications Limited One 97 Communications Limited		Paytm Insurance Broking Private Limited Orbgen Technologies Private Limited		Subsidiary	Stock Options related charge Stock Options related charge	24.23		-	-			-					+	
	One 97 Communications Limited		One97 Communications FZ-LLC		Subsidiary	Stock Options related charge	18.92		-										
	One 97 Communications Limited		Wasteland Entertainment Private Limited		Subsidiary	Stock Options related charge	10.53												
	One 97 Communications Limited One 97 Communications Limited		Mr. G.S. Sundararajan Ms. Pallavi Shardul Shroff		Independent Director Independent Director	Director Remuneration Director Remuneration	10.41								+			+	
	One 97 Communications Limited		Mr. Ashit Ranjit Lilani		Independent Director	Director Remuneration	8.32		4.16	4.17	7								
	One 97 Communications Limited One 97 Communications Limited		Mr. Neeraj Arora Pavtm Money Limited		Independent Director Subsidiary	Director Remuneration Sale of property, plant &	8.32		4.16	4.17	'							+	
			.,			equipment to related parties													
96	One 97 Communications Limited One 97 Communications Limited		Paytm Entertainment Limited Paytm Insurance Broking Private Limited		Subsidiary Subsidiary	Stock Options related charge Sale of property, plant &	6.36		-	1								+	
						equipment to related parties													
98 99	One 97 Communications Limited One 97 Communications Limited		One 97 Communications India Limited Wasteland Entertainment Private Limited		Subsidiary Subsidiary	Stock Options related charge Purchase of property, plant & equipment from related parties	2.86	2.86	-	-									
100	One 97 Communications Limited		Paytm Services Private Limited		Subsidiary	Stock Options related charge	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 One 97 Communications Limited		Urja Money Private Limited Paytm Financial Services Limited		Subsidiary Associate	Stock Options related charge Stock Options related charge	0.28	0.28	-	-	+				+			+	
104	One 97 Communications Limited		Admirable Software Limited		Associate	Stock Options related charge	0.09	0.09	-	-									
105 106	One 97 Communications Limited One 97 Communications Limited		Fincollect Services Private Limited Paytm Insurance Broking Private Limited		Step down Subsidiary Subsidiary	Stock Options related charge Purchase of property, plant &	0.09	0.09	-	-								-	
107	One 97 Communications Limited		Paytm Money Limited		Subsidiary	equipment from related parties Reversal of Unvested ESOPs cost	-1.14	-1.14	-	-									
108	One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited		Subsidiary	on separation Reversal of Univested ESOPs cost	-1.89	-1.89	-	-									
109	One 97 Communications Limited		Paytm Payments Services Limited		Subsidiary	on separation Reversal of Univested ESOPs cost	-41.94	-41.94	-	-									
110	Paytm Money Limited		Directors, Key Management Personnel (KMP) & Relatives		Directors, KMP & Relatives of	on separation Salaries, bonus and incentives	NA NA	32.90	-	-									
111	Wasteland Entertainment Private Limited		of KMP Directors, Key Management Personnel (KMP) & Relatives		Directors, KMP & Relatives of	Salaries, bonus and incentives	NA NA	63.79	-	-									
112	Mobiquest Mobile Technologies Private		of KMP Directors, Key Management Personnel (KMP) & Relatives		Directors, KMP & Relatives of	Salaries, bonus and incentives	NA NA	12.75	-	-									
113	Limited Little Internet Private Limited		of KMP Directors, Key Management Personnel (KMP) & Relatives		MP Directors, KMP & Relatives of	Salaries, bonus and incentives	NA NA	3.79	-	-									
114	Orbgen Technologies Private Limited		of KMP Directors, Key Management Personnel (KMP) & Relatives		KMP Directors, KMP & Relatives of	Salaries, bonus and incentives	NA NA	19.93	-	-									
115	Paytm Payments Services Limited		of KMP Directors, Key Management Personnel (KMP) & Relatives		KMP Directors, KMP & Relatives of	Salaries, bonus and incentives	NA NA		-	-	1								
116	Paytm Insurance Broking Private Limited		of KMP Directors, Key Management Personnel (KMP) & Relatives		KMP Directors, KMP & Relatives of	Salaries, bonus and incentives	NA NA		-	-									
	Admirable Software Limited		of KMP Mobiquest Mobile Technologies Private Limited	-	KMP Others	Investment in equity shares	NA NA				-	-	-	+	-			+	
	Urja Money Private Limited		Fincollect Services Private Limited		Subsidiary	Rendering of services to related	NA NA		39.11	75.73	3								
119	Paytm Payments Services Limited		PAI Platforms Private Limited (formerly known as Paytm E Commerce Private Limited)		Others	parties Rendering of services to related parties	NA NA	55.28	41.96	6 41.96	5								
120	One97 USA Inc.		Paytm Labs Inc.		Fellow Subsidiary	Rendering of services to related	NA NA	36.88	39.83	30.76	5								
121	Paytm Insurance Broking Private Limited		Paytm Payments Bank Limited		Others	parties Retirement benefit on employee movement	NA NA	26.66	-	-									
122	Paytm Payments Services Limited		Urbanclap Technologies India Private Limited		Others	Rendering of services to related	NA NA	22.40	-	-0.02	2							†	
123	Urja Money Private Limited		Fincollect Services Private Limited		Subsidiary	parties Repayment of Inter Corporate	NA NA	12.88	-	-								+	
				1	1	Loan		1				1	1	1	1	1			

Details of the party (listed entity / subsidiary) enteri into the transaction		y) entering	Details of the count	terparty			Value of the related party transaction as approved by the audit committee	transaction during the reporting period	In case monies are due to either party as a result of the transaction		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 In case of any financial indebtedness is incurred to Details of the loans, inter-corporate deposits, advances or investments							
S. No.	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary		(Refer Note 1)		Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)		Tenure	Nature (loan/ advance/ inter- corporate deposit/ investment)		Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
124	Paytm Payments Services Limited		Wasteland Entertainment Private Limited		Fellow Subsidiary	Rendering of services to related	NA NA	11.23	-	0.02								
125	One 97 Communications India Limited	-	Paytm Payments Bank Limited		Associate of the holding	parties Rendering of services to related	NA NA	8.74	0.72	7.92								
126	Paytm Payments Services Limited		First Games Technology Private Limited (formerly known		company Joint Venture of fellow	parties Rendering of services to related	NA NA	7.29	0.44	0.07								+
127	Paytm Payments Services Limited		as Paytm First Games Private Limited) Eatgood Technologies Private Limited		subsidiary Associate of the holding	parties Rendering of services to related	NA NA		0.41									
					company	parties			0.41									
128	Paytm Payments Services Limited		Nearbuy India Private Limited		Fellow Subsidiary	Rendering of services to related parties	NA			0.01								<u> </u>
129	Wasteland Entertainment Private Limited		Light Ray Advisors LLP		Others	Rendering of services to related parties	NA NA	3.82	2.11	-								
130	Paytm Payments Services Limited		Paytm Money Limited		Fellow Subsidiary	Rendering of services to related	NA NA	3.01	4.41	1.23								
131	Little Internet Private Limited		Nearbuy India Private Limited		Subsidiary	parties Expenses reimbursed to related	NA NA	3.00										
132	Paytm Services Private Limited		PAI Platforms Private Limited (formerly known as Paytm E		Others	party Rendering of services to related	NA NA	2.69	0.36	-								
	Paytm Payments Services Limited		Commerce Private Limited) Senco Gold Limited		Others	parties Rendering of services to related	NA NA			-0.00								
						parties			-									
134	Orbgen Technologies Private Limited	\perp	NetAmbit Valuefirst Services Private Limited		Others	Services received from related parties	NA NA		0.31									
135	Orbgen Technologies Private Limited		Paytm Financial Services Limited		Associate of the holding company	Services received from related parties	NA NA	1.43	0.51	0.51								
136	Paytm Payments Services Limited		Capfloat Financial Services Private Limited		Others	Rendering of services to related	NA NA	1.39	0.84	0.58								
137	Paytm Payments Services Limited		Paytm Insurance Broking Private Limited		Fellow Subsidiary	parties Rendering of services to related	NA NA	1.07	0.24	0.15								
138	Orbgen Technologies Private Limited		Admirable Software Limited		Associate of the holding	parties Services received from related	NA NA	0.99	0.37	0.37								+
139	Paytm Payments Services Limited		Infinity Transoft Solution Private Limited		company Associate of the holding	parties Rendering of services to related	NA NA	0.36										
					company	parties			-									
140	Urja Money Private Limited Paytm Payments Services Limited		Fincollect Services Private Limited Immaculatebites Private Limited		Subsidiary Others	Interest on Loans Given Services received from related	NA NA			-								+
142	Paytm Insurance Broking Private Limited		Paytm Payments Bank Limited		Others	parties Retirement benefit on employee	NA NA	0.31		-								+
	Paytm Services Private Limited		Applied Life Private Limited		Others	movement Services received from related	NA NA		0.03									
	.,					parties												
144	Paytm Money Limited		Applied Life Private Limited		Others	Services received from related parties	NA NA	0.06	0.14	0.07								
145	Mobiquest Mobile Technologies Private		Applied Life Private Limited		Others	Services received from related parties	NA NA	0.06	-	-								
146	Paytm Insurance Broking Private Limited		Applied Life Private Limited		Others	Services received from related	NA NA	0.06	0.04	0.07								
147	Paytm Payments Services Limited		Paytm Services Private Limited		Fellow Subsidiary	parties Rendering of services to related	NA NA	0.05	0.98	0.18								
148	Paytm Payments Services Limited		Applied Life Private Limited		Others	parties Services received from related	NA NA	0.05		0.05								
149	Paytm Payments Services Limited		Kenrise Media Private Limited		Others	parties Rendering of services to related	NA NA											
						parties			-									
150	Paytm Payments Services Limited		Nobroker Technologies Solutions Private Limited		Others	Rendering of services to related parties	NA			-								<u> </u>
151	Urja Money Private Limited		Fincollect Services Private Limited		Subsidiary	Sale of property, plant & equipment to related parties	NA NA	0.04		-								
152	Urja Money Private Limited		Applied Life Private Limited		Others	Services received from related parties	NA NA	0.03		-								
153	Fincollect Services Private Limited		Applied Life Private Limited		Others	Services received from related	NA NA	0.03	-	-								+
154	Paytm Payments Services Limited	+	Socomo Technologies Private Limited		Associate of the holding	parties Rendering of services to related	NA NA	0.02	-	0.01								+
155	Paytm Payments Services Limited	+	Phasorz Technologies Private Limited		company Others	parties Rendering of services to related	NA NA			-	-				-		1	+
156	Paytm Payments Services Limited		Nurturing Green Plantation Private Limited			parties	NA NA											
	· ·				Others	Rendering of services to related parties												
157	Paytm Payments Services Limited		Orbgen Technologies Private Limited		Fellow Subsidiary	Rendering of services to related parties	NA NA	0.01	0.00	0.00								
158	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		-								
159	Paytm Payments Services Limited		Zaan WebVeda Private Limited		Others	Rendering of services to related parties	NA NA	0.01	-	-								
160	Paytm Payments Services Limited		Immaculatebites Private Limited		Others	Rendering of services to related parties	NA NA	0.00	-	-								
161	Paytm Payments Services Limited		Busybees Logistics Solutions Private Limited		Others	Rendering of services to related parties	NA NA	0.00	0.18	0.09								
162 163	One 97 Communications Limited One 97 Communications Limited	-	Paytm Payments Bank Limited Paytm Payments Services Limited		Associate Subsidiary	Amount receivable Amount receivable from payment	-	-	21,246.53 1.842.77	942.62								
			., .,			gateway	-	-	,	, , ,								
	One 97 Communications Limited One 97 Communications Limited	+	Little Internet Private Limited One97 Communications Bangladesh Private Limited		Subsidiary Step down Subsidiary	Amount receivable Amount payable	-	-	0.01 0.18									+
166	One 97 Communications Limited		Mountain Trail Foods Private Limited		Others	Amount receivable	-	-	0.00	0.00								
	One 97 Communications Limited One 97 Communications Limited	+	Phasorz Technologies Private Limited Urbanclap Technologies India Private Limited	_	Others Others	Amount receivable Amount receivable	1	1	2.35 0.60			 			_			+
169	One 97 Communications Limited		Paytm General Insurance Limited		Associate	Amount receivable	-	-	23.21									
170	One 97 Communications Limited One 97 Communications Limited	-	Paytm Insurance Broking Private Limited Paytm Payments Services Limited		Subsidiary Subsidiary	Amount payable Sale of Business	-	-	0.43 1,459.85									+

	Details of the party (listed entity / subsidiary) entering into the transaction		Details of the coun	terparty		Type of related party transaction	Value of the related party transaction as approved by	Value of the transaction during	In case monies are as a result of the tr	due to either party	Additional disclosure of r	elated party	transactions	- applicable only in case the related p	In INR (Millions) ated party transaction relates to loans, inter-corporate deposits, advances o be disclosed only once, during the reporting period when such a					
	into the transaction						the audit committee	the reporting period	as a result of the ti	ansaction	In case of any financial in	ndebtedness is incurred t		Details of the loans, inter-corporat	a denocite advant	oc or invoc	tments	iou wiieii sucii a		
S. No.	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary		(Refer Note 1)	Oct 23 to Mar 24	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 I the ultimate recipient funds (end-usage)		
172	One 97 Communications Limited		First Games Technology Private Limited (formerly known		Joint Venture of Subsidiary	Amount payable	-	-	39.70	23.71										
173	One 97 Communications Limited		as Paytm First Games Private Limited) Paytm Money Limited		Subsidiary	Amount payable		_	1.57	86.08										
174	One 97 Communications Limited		Eatgood Technologies Private Limited		Associate	Amount receivable	-	-	0.00	-0.02										
175	One 97 Communications Limited		Paytm General Insurance Limited		Associate	Amount payable	-	-	0.22	-										
	One 97 Communications Limited One 97 Communications Limited		One 97 Communications India Limited One 97 Communications India Limited	-	Subsidiary Subsidiary	Amount payable Amount receivable	-	-	0.12	10.54					1					
178	One 97 Communications Limited		Shardul Amarchand Mangaldas & Co.		Others	Amount payable	-	-	14.10											
179	One 97 Communications Limited		Paytm Payments Bank Limited		Associate	Amount payable		-	3,524.34	403.84	1									
180	One 97 Communications Limited	-	Orbgen Technologies Private Limited	-	Subsidiary	Amount payable	-	-	0.01	24.32	!									
182	One 97 Communications Limited One 97 Communications Limited		Nearbuy India Private Limited First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)		Step down Subsidiary Joint Venture of Subsidiary	Amount payable Inter corporate loan given	-	-	1,858.85	1,923.26										
183	One 97 Communications Limited	1	Wasteland Entertainment Private Limited	_	Subsidiary	Inter corporate loan given		_	225.82	-			_							
	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Inter corporate loan given		-	30.88		3									
185	One 97 Communications Limited		Eatgood Technologies Private Limited		Associate	Investment in Optionally	-	-	70.01	73.12	2									
186	One 97 Communications Limited		Urja Money Private Limited		Subsidiary	Convertible Debentures Investment in Optionally	-	-	35.97	37.78	3									
187	One 97 Communications Limited		Admirable Software Limited		Associate	Convertible Debentures Investment in Optionally	-	-	461.44	484.27	,									
188	One 97 Communications Limited		Paytm Financial Services Limited		Associate	Convertible Debentures Investment in Optionally	-	-	248.82	260.84	1									
189	One 97 Communications Limited	1	Little Internet Private Limited		Subsidiary	Convertible Debentures Investment in Optionally	-	-	20.00	19.99	,									
190	One 97 Communications Limited	+	Nearbuy India Private Limited		Step down Subsidiary	Convertible Debentures Investment in Optionally	-	-	140.49	140.49)				1					
	One 97 Communications Limited		Orbgen Technologies Private Limited		Subsidiary	Convertible Debentures Amount Payable	-	-	12.30											
	One 97 Communications Limited	1	Fincollect Services Private Limited	_	Step down Subsidiary	Amount receivable	-	-	15.52			1	_							
	One 97 Communications Limited One 97 Communications Limited		Infinity Transoft Solution Private Limited One97 Benin SA	_	Associate Step down Subsidiary	Amount payable Amount receivable	-	-	1.96						+					
195	One 97 Communications Limited		One97 Communications Nigeria Limited		Subsidiary	Amount receivable	-	-	0.50											
196	One 97 Communications Limited		One97 Ivory Coast SA		Step down Subsidiary	Amount receivable	-	-	0.03											
	One 97 Communications Limited	-	Wasteland Entertainment Private Limited	-	Subsidiary Subsidiary	Amount receivable Amount receivable	-	-	388.47 58.53						-					
	One 97 Communications Limited One 97 Communications Limited		Mobiquest Mobile Technologies Private Limited Paytm Services Private Limited		Subsidiary	Amount receivable Amount receivable		-	58.53						-					
	One 97 Communications Limited		Socomo Technologies Private Limited		Associate	Amount payable	-	-	0.20	-										
	One 97 Communications Limited		Admirable Software Limited		Associate	Amount payable		-	0.01											
	One 97 Communications Limited		PAI Platforms Private Limited (formerly known as Paytm Commerce Private Limited)		Common director having shareholding (more than 2 %)	Amount payable	-	-	2,939.01 7,710.74											
	Paytm Payments Services Limited		Paytm Payments Bank Limited		Associate of the holding company	Amount receivable	-	-												
204	Paytm Payments Services Limited Urja Money Private Limited		Mobiquest Mobile Technologies Private Limited Fincollect Services Private Limited	_	Fellow Subsidiary Subsidiary	Amount receivable Inter corporate loan given	-	-	12.88		1				1					
206	Paytm Money Limited		PAI Platforms Private Limited (formerly known as Paytm I Commerce Private Limited)		Others	Amount payable	-	-	0.01											
207	Paytm Money Limited		Paytm Payments Bank Limited		Associate of the holding company	Amount receivable	-	-	-	22.95	3									
208	Paytm Money Limited		Paytm Services Private Limited		Fellow Subsidiary	Amount payable		-	-	0.30					1					
209	Paytm Payments Services Limited		Nearbuy India Private Limited		Fellow Subsidiary	Amount payable	-	-	2.70	5.12	!									
210	Paytm Payments Services Limited Paytm Payments Services Limited	-	Orbgen Technologies Private Limited First Games Technology Private Limited (formerly known	-	Fellow Subsidiary Joint Venture of fellow	Amount payable Amount payable	-	-	0.02 38.43						1					
			as Paytm First Games Private Limited)		subsidiary		-	-												
212	Paytm Payments Services Limited Paytm Payments Services Limited	-	Paytm Services Private Limited Wasteland Entertainment Private Limited	_	Fellow Subsidiary Fellow Subsidiary	Amount payable Amount payable		-	0.03	27.97	;				1					
214	Paytm Payments Services Limited		Socomo Technologies Private Limited		Associate of the holding company	Amount payable	-	-	0.01	0.00										
215	Paytm Payments Services Limited		Eatgood Technologies Private Limited		Associate of the holding company	Amount payable	-	-	0.91	0.14	1									
	Mobiquest Mobile Technologies Private Limited		Xceed IT Solutions Private Limited		Subsidiary	Amount receivable	-	-	9.92	9.92	2									
217	Paytm Insurance Broking Private Limited		Paytm Payments Bank Limited		Others	Amount payable		-	-	0.50										
218	Paytm Insurance Broking Private Limited		Paytm Payments Bank Limited		Others	Amount receivable	-	-		27.65	i							1		
	One97 Communications Singapore Private Limited		One97 Communications Bangladesh Private Limited		Subsidiary	Amount receivable	-	-	1.32											
	One97 Communications Singapore Private Limited		One97 Ivory Coast SA One97 Benin SA		Subsidiary	Amount payable	-	-	0.85											
	One97 Communications Singapore Private Limited				Subsidiary	Amount receivable	-	-	11.51											
	One97 Communications Singapore Private Limited	_	One97 Uganda Limited		Subsidiary	Amount receivable	-	-	3.56											
	One97 Communications Singapore Private Limited		One Nine Seven Communication Nepal Private Limited		Subsidiary	Amount receivable	-	-	1.73											
	One97 Communications Singapore Private Limited		One Nine Seven Communication Saudi Arabia for Communication & Information Technology		Subsidiary	Amount receivable	-	-	4.77											
	One97 Communications Singapore Private Limited		One97 Communications Nigeria Limited		Fellow Subsidiary	Amount receivable	-	-	0.13											
226	One97 Communications Nigeria Limited One97 Communications Nigeria Limited	+	One97 Communications FZ-LLC One97 Benin SA		Fellow Subsidiary Fellow Subsidiary	Amount payable Amount receivable	1	1	2.01			1	+		+		-			
	One97 Communications Nigeria Limited One97 Communications FZ LLC	1	One97 Communications Bangladesh Private Limited		Fellow Subsidiary	Amount payable	1	-	0.11			1								
229	One97 Communications FZ LLC		One97 Ivory Coast SA		Fellow Subsidiary	Amount receivable	-	-	0.50	0.50										
230	One97 Communications FZ LLC One97 Communications FZ LLC	+	One97 Benin SA One97 Uganda Limited	-	Fellow Subsidiary Fellow Subsidiary	Amount receivable Amount receivable	-	-	4.91 0.34			-	+		+		-	1		
	One97 Communications FZ LLC One97 Communications FZ LLC		One Nine Seven Communication Saudi Arabia for		Fellow Subsidiary Fellow Subsidiary	Amount receivable Amount receivable	-	-	1.39											
233	One97 Communications Rwanda Private	+	Communication & Information Technology One97 Benin SA		Fellow Subsidiary	Amount receivable	-	-	0.29	0.29										
234	Limited One 97 Communications Tanzania Private		One97 Uganda Limited		Fellow Subsidiary	Amount receivable	-	-	0.66	0.64	1									
	Limited	1											1			l		1		

	I	1			Type of related party transaction	I				I							In INR (Millions)		
	Details of the party (listed entity / subsidiary) entering						Value of the	In case monies are					- applicable only in case the related p						
	into the transaction						transaction during	as a result of the tra	ansaction	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									
					_		the reporting period						incurred to Details of the loans, inter-corporate deposits, advances or investments						
S. No	Name PAN	Name	PAN	Relationship of the			Oct 23 to Mar 24	Opening balance	Closing balance	Nature of indebtedness	Cost	Tenure	Nature (loan/ advance/ inter-	Interest Rate	Tenure	Secured/	Purpose for which the		
				counterparty with the listed		(Refer Note 1)				(loan / issuance of debt /			corporate deposit/ investment)			unsecured	funds will be utilised by		
				entity or its subsidiary						any other etc.)							the ultimate recipient of funds (end-usage)		
																	runus (enu-usage)		
235	One97 Communications Tanzania Private	One97 Benin SA		Fellow Subsidiary	Amount receivable	-	-	0.21	0.21										
	Limited																		
236	One97 Communications Tanzania Private	One97 Ivory Coast SA		Fellow Subsidiary	Amount receivable	-	-	1.88	1.88										
	Limited																		
237	Paytm Payments Services Limited	PAI Platforms Private Limited (formerly known as Paytm I	E	Others	Amount payable		-	51.14	84.88										
		Commerce Private Limited)																	
	Paytm Services Private Limited	Applied Life Private Limited		Others	Amount receivable	-	-	0.27											
	Paytm Payments Services Limited	Busybees Logistics Solutions Private Limited		Others	Amount payable	-	-	0.93											
	Paytm Payments Services Limited	Applied Life Private Limited		Others	Amount receivable	-	-	-	0.12										
241	Mobiquest Mobile Technologies Private	Applied Life Private Limited		Others	Amount receivable	-	-	0.06	0.05										
	Limited																		
242	First Games Technology Private Limited	Bluefield technology Beijing Co. Ltd.		Subsidiary	Services received from related	NA NA	242.04	-	-										
	(formerly known as Paytm First Games	(formerly Paytm Technology Beijing Co., Limited)			parties														
	Private Limited)																		
243	First Games Technology Private Limited	AGTech Media Holdings Limited		Related party that exercise joint	Interest expense to related party	NA NA	63.36	-	-										
	(formerly known as Paytm First Games	_ ·		control over the company															
	Private Limited)																		
244	First Games Technology Private Limited	Bluefield technology Beijing Co. Ltd.		Subsidiary	Advance given to related party	NA NA	186.49	153.83	98.76										
	(formerly known as Paytm First Games	(formerly Paytm Technology Beijing Co., Limited)																	
	Private Limited)																		
245	First Games Technology Private Limited	AGTech Media Holdings Limited		Related party that exercise joint	Amount receivable	-	-	0.02	0.02										
	(formerly known as Paytm First Games	_ ·		control over the company															
	Private Limited)																		
246	First Games Technology Private Limited	AGTech Media Holdings Limited		Related party that exercise joint	Inter corporate loan payable	-	-	1,200.84	1,241.08										
1	(formerly known as Paytm First Games		1	control over the company	1								1						
1	Private Limited)		1		1								1						
247	First Games Technology Private Limited	AGTech Media Holdings Limited		Related party that exercise joint	Amount payable	-	-	147.62	148.04										
1	(formerly known as Paytm First Games		1	control over the company	1								1						
	Private Limited)		1	1		1		1	1	1	1	1							

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