



 **Tanla Platforms Limited**
Tanla Technology Centre,
Madhapur, Hyderabad,
Telangana, India - 500081
CIN: L72200TG1995PLC021262

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 91-40-23122999
 info@tanla.com
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April 25, 2024

To,

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001 Scrip Code: 532790	National Stock Exchange of India Ltd. “Exchange Plaza” Bandra-Kurla Complex, Bandra (East), Mumbai - 400 051 Symbol: TANLA
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Dear Madam/Sir,

Sub: Filing of Audited Financial Results of the Company for the quarter and year ended March 31, 2024

In continuation of our letter dated April 15, 2024, we wish to inform that the Board of Directors of the Company, at its meeting held on April 25, 2024, has inter alia approved the Audited Standalone and Consolidated Financial Statements for the quarter and year ended March 31, 2024 as recommended by the Audit Committee.

Pursuant to Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

- Audited Standalone and Consolidated Financial Results for the quarter and year ended March 31, 2024; and
- Auditor’s Report with unmodified opinions on the aforesaid Audited Standalone and Consolidated Financial Results.

The meeting of the Board of Directors commenced at 6.50 p.m. and concluded at 08.40 p.m.

Request you to take the same on record and oblige.

Yours faithfully,
For **Tanla Platforms Limited**

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ADHA CHAVA
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Seshanuradha Chava
General Counsel and Company Secretary
ACS-15519

Independent Auditor's Report on Standalone Audited Annual Financial Results of Tanla Platforms Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

To the Board of Directors of Tanla Platforms Limited

Report on the Audit of Standalone Financial Results

Opinion

We have audited the accompanying statement of standalone annual financial results of **Tanla Platforms Limited** (hereinafter referred to as 'the Company') for the year ended March 31, 2024 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of report of branch auditor on the separate audited financial statements of a branch, the aforesaid Statement:

- (i) is presented in accordance with the requirements of the Listing Regulations in this regard; and
- (ii) gives a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India, of the net profit including other comprehensive income and other financial information of the Company for the year ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us and other auditor in terms of their reports referred to in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion.



Management and Board of Directors' Responsibilities for the Standalone Financial Results

The Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit including other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended, issued thereunder and other accounting principles generally accepted in India and is in compliance with the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors of the Company is responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



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- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieve fair presentation.

We communicate with those charged with governance of the Company of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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Other Matters

1. The Statement includes the audited financial results of a branch, whose financial statements reflect total assets of Rs. 1,399.49 Lakhs as at March 31, 2024 and total revenues of Rs. 144.17 Lakhs, for the period from April 01, 2023 to March 31, 2024, as considered in the Statement. The financial statements of this branch have been audited by the branch auditor whose report has been furnished to us and our opinion in so far as it relates to the amounts and disclosures included in respect of this branch, is based solely on the report of such branch auditor.

Our opinion is not modified in respect of the above matter.

2. The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “Interim Financial Reporting” which were subject to limited review by us.

Our opinion is not modified in respect of the above matter.

For M S K A & Associates

Chartered Accountants

ICAI Firm Registration No.105047W

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Ananthkrishnan Govindan

Partner

Membership No. 205226

UDIN: 24205226BKEAHW3728

Place: Hyderabad

Date: April 25, 2024

Independent Auditor’s Report on Consolidated Audited Annual Financial Results of Tanla Platforms Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

To the Board of Directors of Tanla Platforms Limited

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated annual financial results of **Tanla Platforms Limited** (hereinafter referred to as the ‘Holding Company’) and its subsidiaries (Holding Company and its subsidiaries together referred to as “the Group”) for the year ended March 31, 2024 (‘the Statement’) attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (‘Listing Regulations’).

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial Statements of the subsidiaries, the aforesaid Statement:

(i) includes the annual financial results of Holding Company and the following entities

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Karix Mobile Private Limited, India	Wholly Owned Subsidiary
2	Tanla Mobile Asia Pacific Pte Ltd, Singapore	Wholly Owned Subsidiary
3	Tanla Digital Labs Private Limited, India	Wholly Owned Subsidiary
4	Gamooga Softech Private Limited, India	Wholly Owned Subsidiary
5	Tanla Foundation, India	Wholly Owned Subsidiary
6	Valuefirst Digital Media Private Limited, India	Wholly Owned Subsidiary
7	Tanla Digital (India) Private Limited, India	Wholly Owned Step-down Subsidiary
8	Tanla Digital Labs FZ-LLC, UAE	Wholly Owned Step-down Subsidiary



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Sr. No	Name of the Entity	Relationship with the Holding Company
9	Tanla Digital Labs Private Limited, UK	Wholly Owned Step-down Subsidiary
10	Tanla Mobile Middle East LLC*, Saudi Arabia	Wholly Owned Step-down Subsidiary
11	Instacamp Marketing Private Limited, India	Wholly Owned Step-down Subsidiary
12	ValueFirst Connect Private Limited, India	Wholly Owned Step-down Subsidiary
13	Transcendent Communications Private Limited, India	Wholly Owned Step-down Subsidiary
14	Octane Marketing Private Limited, India	Wholly Owned Step-down Subsidiary
15	Communique Technology Solutions Private Limited, India	Wholly Owned Step-down Subsidiary
16	ValueFirst Digital Media Pte Limited, Singapore	Wholly Owned Step-down Subsidiary
17	Eyepot Technologies LLP, India	Wholly Owned Step-down Subsidiary
18	Supertech Communications LLP, India	Wholly Owned Step-down Subsidiary
19	Mobtel Services LLP, India	Wholly Owned Step-down Subsidiary
20	Navin Communications LLP, India	Wholly Owned Step-down Subsidiary
21	Ontime Communications LLP, India	Wholly Owned Step-down Subsidiary
22	Unimobile Messaging Solutions LLP, India	Wholly Owned Step-down Subsidiary
23	Srinand Communications LLP, India	Wholly Owned Step-down Subsidiary
24	ValueFirst Technologies Inc, Delaware, USA	Wholly Owned Step-down Subsidiary

* Incorporated on January 30, 2024, by Tanla Mobile Asia Pacific Pte Ltd., initial subscription towards the share capital is yet to be transferred as on date.

(ii) is presented in accordance with the requirements of the Listing Regulations in this regard; and

(iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (“the Act”), read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India, of the net profit including other comprehensive income and other financial information of the Group for the year ended March 31, 2024.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management and Board of Directors' Responsibilities for the Consolidated Financial Results

This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors is responsible for the preparation and presentation of this Statement that gives a true and fair view of the net profit including other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in accordance with the applicable Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and is in compliance with the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.



Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.



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We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

1. The Statement includes the audited financial results of sixteen subsidiaries (including LLPs) and a branch, whose Financial Statements reflect the Group's share of total assets of Rs. 43,420.40 Lakhs as at March 31, 2024, Group's share of total revenue of Rs. 79,631.58 Lakhs, Group's share of total net profit after tax of Rs. 10,591.69 Lakhs and Group's share of total comprehensive income of Rs. 10,805.53 Lakhs for the period from April 01, 2023, to March 31, 2024 and Group's net cash outflow of Rs. 9,105.07 Lakhs for the year ended as on date, as considered in the Statement, which have been audited by the other auditors whose reports on financial statements of these entities have been furnished to us by the management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these Subsidiaries, is based solely on the reports of such other auditors and the procedures performed by us are as stated in paragraph above.

Our opinion is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

2. The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us.
3. The Statement includes the unaudited financial information of one subsidiary, whose financial Statements reflect the Group's share of total assets of Rs. 258.59 Lakhs as at March 31, 2024, Group's share of total revenue of Rs. Nil, the Group's share of total net profit after tax of Rs. 8.35 Lakhs, and Group's share of total comprehensive income of Rs. 8.35 Lakhs, for the period from April 01, 2023 to March 31, 2024, and Group's net cash inflow of Rs. 208.56 Lakhs for the year ended as on date, as considered in the Statement. These unaudited financial statements have been furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on such unaudited financial statements. In our opinion and according to the information and explanations given to us by the Management, these financial statements are not material to the Group.



MSKA & Associates

Chartered Accountants

Our opinion is not modified in respect of the above matter.

For M S K A & Associates

Chartered Accountants

ICAI Firm Registration No.105047W

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Ananthkrishnan Govindan

Partner

Membership No.: 205226

UDIN: 24205226BKEAHV6661

Place: Hyderabad

Date: April 25, 2024

TANLA PLATFORMS LIMITED

CIN: L72200TG1995PLC021262

TANLA TECHNOLOGY CENTRE, HITECH CITY ROAD, MADHAPUR, HYDERABAD - 500081

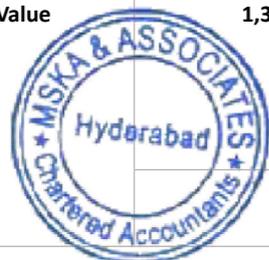
STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024



Part I

₹ in Lakhs

Particulars	Consolidated Results					Standalone Results				
	Quarter ended Mar 31, 2024	Quarter ended Dec 31, 2023	Quarter ended Mar 31, 2023	Year ended Mar 31, 2024	Year ended Mar 31, 2023	Quarter ended Mar 31, 2024	Quarter ended Dec 31, 2023	Quarter ended Mar 31, 2023	Year ended Mar 31, 2024	Year ended Mar 31, 2023
	Refer Note 7	Unaudited	Audited	Audited	Audited	Refer Note 7	Unaudited	Audited	Audited	Audited
Income from Operations										
1 Revenue from operations (net)	1,00,551.66	1,00,257.03	83,348.70	3,92,779.12	3,35,455.49	26,358.98	26,282.23	25,509.78	1,01,212.11	1,14,871.87
2 Other Income	2,597.53	506.59	482.90	4,263.94	2,619.92	7,476.49	409.83	225.81	13,766.67	11,676.43
3 Total income (1+2)	1,03,149.19	1,00,763.62	83,831.60	3,97,043.06	3,38,075.41	33,835.47	26,692.06	25,735.59	1,14,978.78	1,26,548.30
4 Expenses										
(a) Cost of services	73,695.46	73,265.82	60,453.83	2,87,184.74	2,51,783.40	21,825.62	23,089.08	21,134.01	87,053.65	97,303.04
(b) Employee benefits expense	4,508.89	4,623.83	3,065.87	16,904.38	13,380.82	975.30	952.15	958.88	4,061.42	4,671.56
(c) Depreciation and amortisation expense	2,285.99	2,336.55	1,466.00	8,526.85	4,617.13	203.96	205.06	170.52	765.32	687.69
(d) Connectivity & bandwidth charges	760.76	656.79	429.63	2,475.35	1,437.41	236.82	157.41	195.24	677.96	576.02
(e) Finance costs	163.80	169.94	42.02	620.18	136.61	619.86	626.67	8.88	1,873.20	20.13
(f) Other expenses	5,543.67	2,432.01	2,788.11	12,991.12	10,060.21	1,166.79	1,017.79	1,224.85	3,783.90	3,699.36
Total expenses	86,958.57	83,484.94	68,245.46	3,28,702.62	2,81,415.58	25,028.35	26,048.16	23,692.38	98,215.45	1,06,957.81
5 Profit before exceptional items/share in net profit/(loss) of associate (3-4)	16,190.62	17,278.68	15,586.14	68,340.44	56,659.83	8,807.12	643.90	2,043.21	16,763.33	19,590.49
6 Exceptional item	-	-	-	-	-	-	-	-	-	-
7 Profit before non-controlling interest/share in net profit/(loss) of associate (5-6)	16,190.62	17,278.68	15,586.14	68,340.44	56,659.83	8,807.12	643.90	2,043.21	16,763.33	19,590.49
8 Share in net profit/(loss) of associate	-	-	-	-	-	-	-	-	-	-
9 Profit before tax (7-8)	16,190.62	17,278.68	15,586.14	68,340.44	56,659.83	8,807.12	643.90	2,043.21	16,763.33	19,590.49
10 Tax expense										
- Current tax	2,994.24	3,221.89	3,670.19	13,566.75	11,538.59	630.29	58.50	280.45	1,004.81	1,573.26
- Prior period taxes/MAT credit	221.10	(166.47)	(16.40)	(128.08)	(550.41)	-	9.27	-	9.27	-
- Deferred tax	(47.43)	209.82	(95.57)	70.22	906.79	84.43	126.65	123.45	490.51	642.34
11 Net Profit for the period/year (9-10)	13,022.71	14,013.44	12,027.92	54,831.55	44,764.86	8,092.40	449.48	1,639.31	15,258.74	17,374.89
Attributable to:										
Shareholders of the Company	13,022.71	14,013.44	12,027.92	54,831.55	44,764.86	8,092.40	449.48	1,639.31	15,258.74	17,374.89
Non-controlling Interest	-	-	-	-	-	-	-	-	-	-
12 Other comprehensive Income/(loss)	(9.40)	46.98	(328.98)	216.28	2,003.24	301.05	2.82	(293.64)	182.03	(212.59)
13 Total Comprehensive income/(loss) (11+12)	13,013.31	14,060.42	11,698.94	55,047.83	46,768.10	8,393.45	452.30	1,345.67	15,440.77	17,162.30
Attributable to:										
Shareholders of the Company	13,013.31	14,060.42	11,698.94	55,047.83	46,768.10	8,393.45	452.30	1,345.67	15,440.77	17,162.30
Non controlling Interest	-	-	-	-	-	-	-	-	-	-
14 Paid-up equity share capital (Face Value of ₹ 1 each)	1,344.60	1,344.60	1,344.00	1,344.60	1,344.00	1,344.60	1,344.60	1,344.00	1,344.60	1,344.00
15 Other equity	-	-	-	1,92,833.63	1,50,405.35	-	-	-	58,214.05	55,389.09
16 Earnings per share (Face Value of ₹ 1 each) (refer note 5)										
(a) Basic	9.69	10.42	8.88	40.79	33.05	6.02	0.33	1.34	11.35	12.89
(b) Diluted	9.67	10.42	8.88	40.71	33.04	6.01	0.33	1.34	11.33	12.89



Part II

Statement of Assets and Liabilities:

₹ in Lakhs

Particulars	Consolidated		Standalone	
	As at March 31, 2024	As at March 31, 2023	As at March 31, 2024	As at March 31, 2023
	Audited	Audited	Audited	Audited
I. ASSETS				
(1) Non-current assets				
(a) Property, plant and equipment	20,579.96	16,587.92	2,586.55	2,258.97
(b) Intangible assets	16,563.73	10,346.63	485.83	571.33
(c) Intangible assets under development	7,764.79	5,656.45	-	-
(d) Goodwill on consolidation	26,455.15	13,455.69	-	-
(e) Right-of-use assets	6,563.68	7,965.59	-	-
(f) Capital work in progress	2,337.46	782.92	92.29	97.80
(g) Investment Property	167.48	-	-	-
(h) Financial assets				
(i) Investments	-	-	70,115.23	32,742.44
(ii) Other financial assets	3,327.28	1,490.49	161.43	38.29
(i) Deferred tax assets (net)	3,934.21	3,627.46	1,720.25	2,255.12
(j) Other non-current assets	9,384.36	8,602.10	2,090.27	2,943.23
Total non-current assets	97,078.10	68,515.25	77,251.85	40,907.18
(2) Current Assets				
(a) Financial assets				
(i) Trade receivables	84,239.28	57,000.88	26,341.17	17,631.19
(ii) Cash and cash equivalents	54,355.39	56,573.94	2,156.44	11,216.19
(iii) Other bank balances	12,353.70	14,582.86	4,175.32	238.33
(iv) Loans	-	-	10,540.19	8,538.14
(v) Other financial assets	50,299.21	42,028.78	11,192.76	9,440.39
(b) Other current assets	2,572.25	2,556.61	1,290.71	840.53
Total current assets	2,03,819.83	1,72,743.07	55,696.59	47,904.77
TOTAL ASSETS	3,00,897.93	2,41,258.32	1,32,948.44	88,811.95
II. EQUITY AND LIABILITIES				
(1) Equity				
(a) Equity share capital	1,344.60	1,344.00	1,344.60	1,344.00
(b) Other equity	1,92,833.63	1,50,405.35	58,214.05	55,389.09
Total equity	1,94,178.23	1,51,749.35	59,558.65	56,733.09
(2) Non-current liabilities				
(a) Financial liabilities				
(i) Borrowings	-	-	25,500.00	-
(ii) Lease liabilities	5,902.21	7,317.79	-	-
(iii) Other financial liabilities	-	80.76	-	-
(b) Provisions	159.63	179.77	43.27	57.47
(c) Other non-current liabilities	75.26	61.85	69.85	61.85
Total non-current liabilities	6,137.10	7,640.17	25,613.12	119.32
(3) Current liabilities				
(a) Financial liabilities				
(i) Trade payables				
(a) total outstanding dues of micro and small enterprises	231.49	187.71	29.67	7.87
b) total outstanding dues of creditors other than micro enterprises and small enterprises	54,838.87	53,670.80	32,706.33	23,124.97
(ii) Lease liabilities	1,601.74	940.76	-	-
(iii) Other financial liabilities	40,540.64	24,428.81	14,557.03	7,950.79
(b) Other current liabilities	1,689.77	2,033.50	464.16	865.41
(c) Provisions	811.72	129.02	19.48	10.50
(d) Liabilities for current tax (net)	868.37	478.20	-	-
Total current liabilities	1,00,582.60	81,868.80	47,776.67	31,959.54
TOTAL EQUITY AND LIABILITIES	3,00,897.93	2,41,258.32	1,32,948.44	88,811.95



Part III

Statement of Cash flows:

₹ in Lakhs

	Particulars	Consolidated		Standalone	
		Year ended March 31, 2024	Year ended March 31, 2023	Year ended March 31, 2024	Year ended March 31, 2023
		Audited	Audited	Audited	Audited
A	Cash flows from Operating Activities				
	Profit before tax	68,340.45	56,659.83	16,763.34	19,590.49
	Adjusted for :				
	Depreciation and amortisation expense	8,526.85	4,617.13	765.32	687.69
	Interest & other income	(1,929.27)	(2,644.92)	(1,334.80)	(1,507.24)
	Dividend income	-	-	(11,015.32)	(10,169.19)
	Finance cost	-	-	1,873.20	-
	Employee stock option cost	823.64	1,691.30	459.71	952.55
	Unrealised loss/gain on forex fluctuation	610.04	1,292.76	5.98	42.77
	Provision for diminution of investment in subsidiary	-	35.37	-	35.37
	Deposits written off	18.00	-	-	-
	Liabilities no longer required written back	(2,095.50)	-	-	-
	Interest on leases	585.43	116.43	-	-
	Provision for gratuity and leave encashment	333.73	240.00	36.96	58.87
	Provision for doubtful debts	416.06	486.73	-	10.18
	Operating profits before working capital charges	75,629.43	62,494.63	7,554.39	9,701.50
	Changes in current assets and liabilities				
	(Increase)/decrease in trade receivables	(14,644.74)	(967.86)	(8,715.97)	5,783.50
	(Increase)/decrease in financial and non-financial assets	(416.10)	(3,007.08)	(1,906.01)	4,269.04
	Increase/(decrease) in financial and non-financial liabilities	8,147.21	(1,335.93)	4,323.61	(2,441.18)
	Increase/(decrease) in trade payables and other liabilities	664.52	(18,197.31)	9,871.05	(7,768.35)
	Cash generated from operations	69,380.32	38,986.45	11,127.07	9,544.51
	Income taxes paid	(10,387.01)	(14,315.42)	(187.45)	(515.03)
	Net cash generated from operating activities	58,993.31	24,671.03	10,939.62	9,029.49
B	Cash flows from investing activities				
	Purchase of fixed assets/intangibles	(15,884.31)	(15,604.55)	(995.58)	(421.31)
	Proceeds from sale of property, plant and equipment	307.04	-	-	-
	(Purchase)/sale of investments in subsidiary/associate	(37,372.79)	-	(37,372.79)	55.00
	Loan to subsidiary	-	-	(2,002.05)	2,810.93
	Dividend received from subsidiaries	-	-	11,015.32	10,169.19
	Interest & other income received	1,544.10	2,644.92	1,334.80	1,857.52
	Movement in other bank balances	(1,394.62)	6,000.00	(102.41)	-
	Net cash generated from/(used in) investing activities	(52,800.58)	(6,959.63)	(28,122.71)	14,471.32
C	Cash flows from financing activities				
	Proceeds from issue of shares	0.60	0.72	0.60	0.72
	Shares bought back including transaction cost	-	(21,241.32)	-	(21,241.32)
	Borrowings/(repayment of borrowings)	(476.50)	-	25,500.00	-
	Payment of lease liabilities	(1,168.81)	(681.31)	-	-
	Dividends and dividend tax paid during the year	(13,444.93)	(10,859.64)	(13,440.27)	(10,859.64)
	Net Cash generated from/(used in) financing activities	(15,089.64)	(32,781.55)	12,060.33	(32,100.25)
D	Net decrease in cash and cash equivalents	(8,896.91)	(15,070.15)	(5,122.76)	(8,599.44)
E	Cash and cash equivalents at the beginning of the year	71,156.80	86,226.95	11,454.52	20,053.96
F	Forex fluctuations	(610.04)	-	-	-
G	Cash acquired on ValueFirst acquisition	5,059.24	-	-	-
H	Cash and cash equivalents at the end of the year	66,709.09	71,156.80	6,331.76	11,454.53



Notes:

1. The above audited consolidated and standalone financial results of Tanla Platforms Limited ('the Company') for the quarter and year ended March 31, 2024, which have been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by Securities and Exchange Board of India, were reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on April 25, 2024. The Statutory Auditors have expressed an unmodified opinion on these results.
2. The Board of Directors have recommended a final dividend of ₹ 6/- (Face Value of ₹ 1 each) per equity share for the financial year ended March 31, 2024. This payment is subject to the approval of shareholders in the ensuing Annual General Meeting (AGM) of the Company.
3. Tanla completed the acquisition of ValueFirst Digital Media Private Limited, India (including subsidiaries in India) for Rs. 37,373 lakhs on July 03, 2023, resulting in "ValueFirst" becoming Tanla's wholly owned subsidiary. The Consolidated financial results for the year ended March 31, 2024 do not include the results for the quarter ended June 30, 2023 for ValueFirst and its subsidiaries. Hence, the figures for the year ended March 31, 2024 and March 31, 2023 are not comparable. Accounting of this acquisition is concluded, the necessary accounting adjustments arising out of the completed Purchase Price Allocation (PPA) have been made in the consolidated financial results.
4. The Company operates in a single segment as "CPaaS provider".
5. The basic EPS and diluted EPS for the quarters have not been annualised.
6. The financials results for the quarter and year ended March 31, 2024 are available on the Company's website (www.tanla.com) and on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com).

Key standalone information is given below :

₹ in Lakhs

Particulars	Quarter Ended		
	Mar 31, 2024 Refer Note 7	Dec 31, 2023 Unaudited	Mar 31, 2023 Audited
Revenue from operations & other income	33,835.47	26,692.06	25,735.59
Profit before tax	8,807.12	643.90	2,043.21
Profit after tax	8,092.40	449.48	1,639.31

7. The financial results for the quarter ended March 31, 2024 are arrived as the balancing figure after deducting the un-audited results for the nine months ended December 31, 2023 from the audited results for the year ended March 31, 2024.
8. Previous period/year figures have been regrouped/reclassified where necessary, to conform to current period/year classification.



Hyderabad
April 25, 2024

For and on behalf of the Board of Directors

DASARI UDAY KUMAR REDDY
REDDY
Date: 2024.04.25
20:40:46 +05'30'

D.Uday Kumar Reddy
Chairman & CEO
DIN: 00003382



 **Tanla Platforms Limited**
Tanla Technology Centre,
Madhapur, Hyderabad,
Telangana, India - 500081
CIN: L72200TG1995PLC021262

 +91-40-40099999
 91-40-23122999
 info@tanla.com
 www.tanla.com

Date: April 25, 2024

Dear Sir / Madam,

Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended.

Declaration

I, Aravind Viswanathan, Chief Financial Officer of Tanla Platforms Limited (CIN: L72200TG1995PLC021262) having registered office at Tanla Technology Center, Hi-tech city Road, Madhapur, Hyderabad, India – 500081 hereby declare that the Statutory Auditors of the Company M/s. MSKA & Associates, have issued an Audit Report with unmodified opinion on the Annual Audited Standalone & Consolidated Financial Results of the Company for the year ended March 31, 2024.

This declaration is given in Compliance to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Request you to kindly take this declaration on your records.

Thanking you

Yours faithfully,
For **Tanla Platforms Limited**

Aravind Viswanathan
Chief Financial Officer