



 **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: October 17, 2024

To,

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

**Sub: Un-Audited Financial Results for the quarter and half year ended September 30, 2024 and Outcome of the Board Meeting**

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that, the Board of Directors of the Company, at its meeting held on Thursday, October 17, 2024, inter-alia considered and approved the Un-Audited Financial Results (Standalone and Consolidated) of the Company and noted the Limited Review Reports of the Statutory Auditors, M/s. MSKA & Associates, for the quarter and half year ended September 30, 2024.

The Meeting of the Board of Directors commenced at 2:15 PM IST and concluded at 4:25 PM IST.

The above information is also available on the website of the Company: [www.tanla.com](http://www.tanla.com).

Request you to take the same on record and oblige.

Thanking you

Yours faithfully,  
For **Tanla Platforms Limited**

Seshanuradha Chava  
General Counsel and Company Secretary  
ACS-15519

**Independent Auditor’s Review Report on unaudited quarterly and year to date Standalone 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**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Tanla Platforms Limited (hereinafter referred to as ‘the Company’) for the quarter ended September 30, 2024 and the year to-date results for the period from April 01, 2024 to September 30, 2024 (‘the Half Year’) (collectively referred to as ‘the Statement’) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (‘the Regulations’).
2. This Statement, which is the responsibility of the Company’s Management and has been approved by the Company’s Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ‘Interim Financial Reporting’(‘Ind AS 34’), prescribed under Section 133 of the Companies Act, 2013 (‘the Act’) read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity” issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above and based on the consideration of the review report of the branch auditor referred to in paragraph 5 below, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



# MSKA & Associates

Chartered Accountants

5. We did not review the interim financial information of a branch included in the Statement, whose financial information reflects total assets of Rs. 1,385.02 Lakhs as at September 30, 2024, total revenues of Rs. 26.85 Lakhs and Rs. 61.16 Lakhs, total net loss after tax of Rs. 42.20 and Rs. 53.78 Lakhs and total comprehensive (income) / loss of Rs. 42.31 and Rs. 53.42 for the quarter ended September 30, 2024 and for the Half Year respectively, and cash flows (net) of Rs. 60.31 lakhs for the Half year, as considered in the respective Statement of the branch included in the Company. The interim financial information of this branch has been reviewed by the branch auditor whose report has been furnished to us, and our conclusion 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 and the procedures performed by us as stated in paragraph 3 above. Our conclusion is not modified in respect of the above matter.

**For M S K A & Associates**

Chartered Accountants

ICAI Firm Registration No.105047W

**Ananthakrishnan Govindan**

Partner

Membership No.: 205226

UDIN: 24205226BKEAOG8813

Place: Hyderabad

Date: October 17, 2024



**Independent Auditor’s Review Report on unaudited quarterly and year to date consolidated financial results of Tanla Platforms Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**To the Board of Directors of Tanla Platforms Limited**

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **Tanla Platforms Limited** (hereinafter referred to as ‘the Holding Company’) and its subsidiaries, (the Holding Company and its subsidiaries together referred to as the ‘Group’) for the quarter ended September 30, 2024 and the year to-date results for the period from April 01, 2024 to September 30, 2024 (‘the Half Year’) (‘collectively referred to as ‘the Statement’), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (‘the Regulations’).
2. 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 in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ‘Interim Financial Reporting’ (‘Ind AS 34’), prescribed under Section 133 of the Companies Act, 2013 (‘the Act’) read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, ‘Review of Interim Financial Information Performed by the Independent Auditor of the Entity’ issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.



# MSKA & Associates

Chartered Accountants

4. This Statement includes the results of the Holding Company (including a branch and a trust) 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 Limited, 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	Value First 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
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	Value First 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	Value First Digital Media Pte Limited, Singapore	Wholly Owned Step-down Subsidiary
17	Supertech Communications LLP, India	Wholly Owned Step-down Subsidiary
18	Mobtel Services LLP, India	Wholly Owned Step-down Subsidiary
19	Navin Communications LLP, India	Wholly Owned Step-down Subsidiary
20	Ontime Communications LLP, India	Wholly Owned Step-down Subsidiary
21	Unimobile Messaging Solutions LLP, India	Wholly Owned Step-down Subsidiary
22	Srinand Communications LLP, India	Wholly Owned Step-down Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the branch auditor and other auditor referred to in paragraph 6 to 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.



# MSKA & Associates

Chartered Accountants

6. We did not review the interim financial information of a Subsidiary and a branch included in the Statement, whose financial information reflect total assets of Rs. 46,742.65 as at September 30, 2024, total revenues of Rs.19,567.91 and Rs.35,877.31, total net profit after tax of Rs.3,372.00 and Rs.6,741.31 and total comprehensive income of Rs. 3,482.69 and Rs.6,845.21 for the quarter ended September 30, 2024 and for the Half year respectively, and cash flows (net) of Rs. (1,008.31) for the period from April 01, 2024 to September 30, 2024 as considered in the respective standalone unaudited financial information of the Subsidiary and the branch included in the Statement. The interim financial information of the Subsidiary and branch have been reviewed by the other auditor and branch auditor whose reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of the Subsidiary and branch, are based solely on the reports of such other auditor and branch auditor and the procedures performed by us as stated in paragraph 3 above.

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

7. The Statement includes the interim financial information of fifteen subsidiaries (including LLPs) which have not been subject to review by their auditors, whose interim financial information reflects total assets of Rs. 4,213.86 as at September 30, 2024 and total revenue of Rs.1,441.26 and Rs. 3613.62, total net profit after tax of Rs. 77.62 and Rs.466.36 and total comprehensive income of Rs. 74.51 and Rs. 480.18 for the quarter ended September 30, 2024 and Half year, respectively, and cash flows (net) of Rs. 9,457.05 for the Half year, as considered in the Statement. These interim financial information have been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such management prepared unaudited interim financial information. According to the information and explanations given to us by the Management, the interim financial information of these Subsidiaries (including LLPs) are not material to the Group.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial result certified by the management.

## For M S K A & Associates

Chartered Accountants

ICAI Firm Registration No.105047W

**Ananthkrishnan Govindan**

Partner

Membership No.: 205226

UDIN: 24205226BKEAOH3031



Place: Hyderabad

Date: October 17, 2024

# TANLA PLATFORMS LIMITED

CIN: L72200TG1995PLC021262

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

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024



## Part I

₹ in Lakhs, except per share data

Particulars	Consolidated Results						Standalone Results					
	Quarter ended Sep 30, 2024	Quarter ended Jun 30, 2024	Quarter ended Sep 30, 2023	Half year ended Sep 30, 2024	Half year ended Sep 30, 2023	Year ended Mar 31, 2024	Quarter ended Sep 30, 2024	Quarter ended Jun 30, 2024	Quarter ended Sep 30, 2023	Half year ended Sep 30, 2024	Half year ended Sep 30, 2023	Year ended Mar 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Income from operations</b>												
1 Revenue from operations (net)	1,00,072.28	1,00,220.49	1,00,859.22	2,00,292.77	1,91,970.43	3,92,779.12	22,298.07	23,992.63	23,846.12	46,290.70	48,570.90	1,01,212.11
2 Other income	1,025.82	961.48	634.12	1,987.30	1,159.82	4,263.94	8,738.58	707.51	5,670.57	9,446.09	5,880.35	13,766.67
<b>3 Total income (1+2)</b>	<b>1,01,098.10</b>	<b>1,01,181.97</b>	<b>1,01,493.34</b>	<b>2,02,280.07</b>	<b>1,93,130.25</b>	<b>3,97,043.06</b>	<b>31,036.65</b>	<b>24,700.14</b>	<b>29,516.69</b>	<b>55,736.79</b>	<b>54,451.25</b>	<b>1,14,978.78</b>
<b>4 Expenses</b>												
(a) Cost of services	73,888.82	73,277.99	73,237.42	1,47,166.81	1,40,223.46	2,87,184.74	18,462.91	19,946.87	20,671.69	38,409.78	42,138.95	87,053.65
(b) Employee benefits expense	5,437.11	4,725.98	4,416.99	10,163.09	7,771.66	16,904.38	1,139.77	898.19	1,033.34	2,037.96	2,133.97	4,061.42
(c) Depreciation and amortisation expense	2,344.08	2,270.62	2,258.82	4,614.70	3,904.31	8,526.85	209.07	202.51	181.44	411.58	356.30	765.32
(d) Connectivity & bandwidth charges	872.87	826.23	554.70	1,699.10	1,057.80	2,475.35	130.06	168.62	158.83	298.68	283.73	677.96
(e) Finance costs	150.10	157.12	181.50	307.22	286.44	620.18	626.67	619.86	626.67	1,246.53	626.67	1,873.20
(f) Other expenses	2,332.83	2,534.83	2,971.58	4,867.66	5,015.44	12,991.12	734.30	722.42	954.56	1,456.72	1,599.32	3,783.90
<b>Total expenses</b>	<b>85,025.81</b>	<b>83,792.77</b>	<b>83,621.01</b>	<b>1,68,818.58</b>	<b>1,58,259.11</b>	<b>3,28,702.62</b>	<b>21,302.78</b>	<b>22,558.47</b>	<b>23,626.53</b>	<b>43,861.25</b>	<b>47,138.94</b>	<b>98,215.45</b>
<b>5 Profit before exceptional items/share in net profit/(loss) of associate (3-4)</b>	<b>16,072.29</b>	<b>17,389.20</b>	<b>17,872.33</b>	<b>33,461.49</b>	<b>34,871.14</b>	<b>68,340.44</b>	<b>9,733.87</b>	<b>2,141.67</b>	<b>5,890.16</b>	<b>11,875.54</b>	<b>7,312.31</b>	<b>16,763.33</b>
6 Exceptional item	-	-	-	-	-	-	-	-	-	-	-	-
<b>7 Profit before non-controlling interest/share in net profit/(loss) of associate (5-6)</b>	<b>16,072.29</b>	<b>17,389.20</b>	<b>17,872.33</b>	<b>33,461.49</b>	<b>34,871.14</b>	<b>68,340.44</b>	<b>9,733.87</b>	<b>2,141.67</b>	<b>5,890.16</b>	<b>11,875.54</b>	<b>7,312.31</b>	<b>16,763.33</b>
8 Share in net profit/(loss) of associate	-	-	-	-	-	-	-	-	-	-	-	-
<b>9 Profit before tax (7+8)</b>	<b>16,072.29</b>	<b>17,389.20</b>	<b>17,872.33</b>	<b>33,461.49</b>	<b>34,871.14</b>	<b>68,340.44</b>	<b>9,733.87</b>	<b>2,141.67</b>	<b>5,890.16</b>	<b>11,875.54</b>	<b>7,312.31</b>	<b>16,763.33</b>
<b>10 Tax expense</b>												
- Current tax	3,054.47	3,346.33	3,932.45	6,400.80	7,350.62	13,566.75	341.90	391.06	48.66	732.96	316.02	1,004.81
- Prior period taxes/MAT credit	(84.42)	(45.38)	(95.18)	(129.80)	(182.71)	(128.08)	-	-	-	-	-	927
- Deferred tax	81.09	(34.05)	(219.93)	47.04	(92.17)	70.22	67.80	48.18	172.01	115.98	279.43	490.51
<b>11 Net profit for the period/year (9-10)</b>	<b>13,021.15</b>	<b>14,122.30</b>	<b>14,254.99</b>	<b>27,143.45</b>	<b>27,795.40</b>	<b>54,831.55</b>	<b>9,324.17</b>	<b>1,702.43</b>	<b>5,669.49</b>	<b>11,026.60</b>	<b>6,716.86</b>	<b>15,258.74</b>
<b>Attributable to</b>												
Shareholders of the Company	13,021.15	14,122.30	14,254.99	27,143.45	27,795.40	54,831.55	9,324.17	1,702.43	5,669.49	11,026.60	6,716.86	15,258.74
Non controlling Interest	-	-	-	-	-	-	-	-	-	-	-	-
12 Other comprehensive Income/(loss)	90.19	8.56	210.16	98.75	178.70	216.30	(0.23)	0.13	(122.99)	(0.10)	(121.84)	182.03
<b>13 Total Comprehensive income/(loss) (11+12)</b>	<b>13,111.34</b>	<b>14,130.86</b>	<b>14,465.15</b>	<b>27,242.20</b>	<b>27,974.10</b>	<b>55,047.85</b>	<b>9,323.94</b>	<b>1,702.56</b>	<b>5,546.50</b>	<b>11,026.50</b>	<b>6,595.02</b>	<b>15,440.77</b>
<b>Attributable to</b>												
Shareholders of the Company	13,111.34	14,130.86	14,465.15	27,242.20	27,974.10	55,047.85	9,323.94	1,702.56	5,546.50	11,026.50	6,595.02	15,440.77
Non controlling Interest	-	-	-	-	-	-	-	-	-	-	-	-
<b>14 Paid-up equity share capital (Face Value of Re.1 each)</b>	<b>1,345.67</b>	<b>1,344.60</b>	<b>1,344.33</b>	<b>1,345.67</b>	<b>1,344.33</b>	<b>1,344.60</b>	<b>1,345.67</b>	<b>1,344.60</b>	<b>1,344.33</b>	<b>1,345.67</b>	<b>1,344.33</b>	<b>1,344.60</b>
<b>15 Other equity</b>	<b>2,09,412.97</b>	<b>-</b>	<b>-</b>	<b>2,09,412.97</b>	<b>-</b>	<b>1,92,833.63</b>	<b>58,577.68</b>	<b>-</b>	<b>-</b>	<b>58,577.68</b>	<b>-</b>	<b>58,214.05</b>
<b>16 Earnings per share (EPS) (Face Value of Re.1 each) (refer note 4)</b>												
(a) Basic	9.70	10.50	10.60	20.20	20.68	40.79	6.94	1.27	4.22	8.21	5.00	11.35
(b) Diluted	9.67	10.49	10.60	20.15	20.68	40.71	6.93	1.26	4.22	8.19	5.00	11.33

**Part II**

**Statement of Assets and Liabilities:**

₹ in Lakhs

Particulars	Consolidated		Standalone	
	As at Sep 30, 2024 (Unaudited)	As at Mar 31, 2024 (Audited)	As at Sep 30, 2024 (Unaudited)	As at Mar 31, 2024 (Audited)
<b>I. ASSETS</b>				
<b>(1) Non current assets</b>				
(a) Property, plant and equipment	22,813.65	20,579.96	2,644.08	2,586.55
(b) Right-of-use assets	5,900.60	6,563.68	-	-
(c) Capital work-in-progress	160.03	2,337.46	-	92.29
(d) Investment Property	166.06	167.48	-	-
(e) Goodwill	26,455.15	26,455.15	-	-
(f) Other intangible assets	14,746.11	16,265.81	380.45	485.83
(g) Intangible assets under development	11,453.95	8,062.71	-	-
(h) Financial assets				
(i) Investments	-	-	70,115.23	70,115.23
(ii) Other financial assets	4,163.58	3,327.28	71.20	161.43
(i) Deferred tax assets (net)	4,054.35	3,971.58	1,604.27	1,720.25
(j) Other non-current assets	4,345.74	9,384.36	1,028.50	2,090.27
<b>Total non current assets</b>	<b>94,259.22</b>	<b>97,115.47</b>	<b>75,843.73</b>	<b>77,251.85</b>
<b>(2) Current assets</b>				
(a) Financial assets				
(i) Investments	15,532.03	-	3,370.93	-
(ii) Trade receivables	1,00,448.02	84,239.28	21,730.46	26,341.17
(iii) Cash and cash equivalents	52,211.33	54,355.39	4,379.95	2,156.44
(iv) Bank balances other than cash and cash equivalents	456.16	12,353.70	110.75	4,175.32
(v) Loans	-	-	10,421.96	10,540.19
(vi) Other financial assets	51,258.83	50,261.84	8,496.86	11,192.76
(b) Other current assets	5,084.70	2,572.25	1,148.44	1,290.71
<b>Total current assets</b>	<b>2,24,991.07</b>	<b>2,03,782.46</b>	<b>49,659.35</b>	<b>55,696.59</b>
<b>TOTAL ASSETS</b>	<b>3,19,250.29</b>	<b>3,00,897.93</b>	<b>1,25,503.08</b>	<b>1,32,948.44</b>
<b>II. EQUITY AND LIABILITIES</b>				
<b>(1) Equity</b>				
(a) Equity share capital	1,345.67	1,344.60	1,345.67	1,344.60
(b) Other equity	2,09,412.97	1,92,833.63	58,577.68	58,214.05
<b>Total equity</b>	<b>2,10,758.64</b>	<b>1,94,178.23</b>	<b>59,923.35</b>	<b>59,558.65</b>
<b>Non current liabilities</b>				
(a) Financial liabilities				
(i) Borrowings	-	-	25,500.00	25,500.00
(ii) Lease liabilities	5,973.81	5,902.21	-	-
(b) Provisions	155.30	159.63	42.52	43.27
(c) Other non-current liabilities	80.26	75.26	74.85	69.85
<b>Total non current liabilities</b>	<b>6,209.37</b>	<b>6,137.10</b>	<b>25,617.37</b>	<b>25,613.12</b>
<b>Current liabilities</b>				
(a) Financial liabilities				
(i) Lease liabilities	993.66	1,601.74	-	-
(ii) Trade payables				
(a) total outstanding dues of micro and small enterprises	32.88	231.49	16.03	29.67
(b) total outstanding dues of creditors other than micro and small enterprise	62,344.29	68,995.79	26,713.30	32,706.33
(iii) Other financial liabilities	31,457.48	26,383.72	12,590.27	14,557.03
(b) Other current liabilities	3,412.71	1,689.77	454.02	464.16
(c) Provisions	833.40	811.72	19.48	19.48
(d) Current tax liabilities (net)	3,207.86	868.37	169.26	-
<b>Total current liabilities</b>	<b>1,02,282.28</b>	<b>1,00,582.60</b>	<b>39,962.36</b>	<b>47,776.67</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3,19,250.29</b>	<b>3,00,897.93</b>	<b>1,25,503.08</b>	<b>1,32,948.44</b>

## Part III

## Statement of Cash flows:

₹ in Lakhs

	Particulars	Consolidated		Standalone	
		Period ended Sep 30, 2024 (Unaudited)	Year ended Mar 31, 2024 (Audited)	Period ended Sep 30, 2024 (Unaudited)	Year ended Mar 31, 2024 (Audited)
<b>A</b>	<b>Cash flows from operating Activities</b>				
	Profit before tax	33,461.49	68,340.45	11,875.54	16,763.33
	Adjusted for :				
	Depreciation and amortisation	4,614.70	8,526.85	411.58	765.32
	Interest & other income	(1,700.85)	(1,929.27)	(679.71)	(1,334.80)
	Dividend income	-	-	(8,061.26)	(11,015.32)
	Finance cost	-	-	1,246.53	1,873.20
	ESOP cost	252.81	823.64	(77.56)	459.71
	Unrealised loss/gain on forex fluctuation	(155.00)	610.04	(8.98)	5.98
	Write back of liabilities	(351.85)	(2,095.50)	-	-
	Deposits written off	-	18.00	-	-
	Interest on leases	308.48	585.43	-	-
	Provision for gratuity and compensated absences	116.85	333.73	18.48	36.96
	Provision for doubtful debts	75.62	416.06	-	-
	<b>Operating profits before working capital changes</b>	<b>36,622.25</b>	<b>75,629.43</b>	<b>4,724.62</b>	<b>7,554.38</b>
	Changes in current assets and liabilities				
	(Increase)/Decrease in trade receivables	(16,154.16)	(14,644.74)	3,922.64	(8,715.97)
	(Increase)/Decrease in financial and non-financial assets	(510.17)	(416.10)	3,158.26	(1,906.01)
	Increase/(Decrease) in financial and non-financial liabilities	6,050.06	8,147.21	(3,353.26)	4,323.61
	Increase/(Decrease) in trade payables & other liabilities	(6,960.93)	664.52	(6,007.69)	9,871.05
	<b>Cash generated from operations</b>	<b>19,047.05</b>	<b>69,380.32</b>	<b>2,444.57</b>	<b>11,127.06</b>
	Income taxes (paid)/net of refund received	(1,178.64)	(10,387.01)	1,248.89	(187.45)
	<b>Net cash generated from operating activities</b>	<b>17,868.41</b>	<b>58,993.31</b>	<b>3,693.46</b>	<b>10,939.61</b>
<b>B</b>	<b>Cash flows from investing activities:</b>				
	Purchase of property, plant and equipment and other intangibles	(5,225.89)	(15,884.31)	(137.35)	(995.58)
	Proceeds from sale of property plant and equipment	-	307.03	-	-
	Payment towards acquisition of business, net of cash acquired	-	(37,372.79)	-	(37,372.79)
	Loan given to subsidiary	-	-	118.23	(2,002.05)
	(Purchase)/sale of investments - (Short term liquid funds)	(15,532.03)	-	(3,349.30)	-
	Dividend received from subsidiaries	-	-	8,061.26	11,015.32
	Interest & other income received	1,427.12	1,544.10	604.29	1,334.80
	Movement in other bank balances	(943.21)	(1,394.62)	82.93	(102.41)
	<b>Net cash used in investing activities</b>	<b>(20,274.01)</b>	<b>(52,800.58)</b>	<b>5,380.06</b>	<b>(28,122.71)</b>
<b>C</b>	<b>Cash flows from financing activities:</b>				
	Proceeds from issue of shares	1.07	0.60	1.07	0.60
	Purchase of treasury shares	(2,848.09)	-	(2,848.09)	-
	Borrowings	-	(476.50)	-	25,500.00
	Payment of lease liabilities	(536.48)	(548.63)	-	-
	Interest paid on lease liabilities	(308.48)	(620.18)	-	-
	Dividends and dividend tax paid during the year	(8,067.59)	(13,444.93)	(8,067.59)	(13,444.93)
	<b>Net cash generated/(used) from financing activities</b>	<b>(11,759.57)</b>	<b>(15,089.64)</b>	<b>(10,914.61)</b>	<b>12,060.33</b>
D	Net increase / (decrease) in cash and cash equivalents	(14,165.16)	(8,896.91)	(1,841.09)	(5,122.77)
E	Cash and cash equivalents at the beginning of the period/year	66,709.09	71,156.80	6,331.75	11,454.53
F	Forex fluctuations	123.53	(610.04)	-	-
G	Cash acquired on ValueFirst acquisition	-	5,059.24	-	-
<b>H</b>	<b>Cash and cash equivalents at the end of the period/year</b>	<b>52,667.49</b>	<b>66,709.09</b>	<b>4,490.66</b>	<b>6,331.75</b>

**Notes:**

- The above un-audited consolidated and standalone financial results of Tanla Platforms Limited ('the Company') for the quarter and half year ended September 30, 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 their meeting held on October 17, 2024. The statutory auditors have carried limited review of above said results.
- ValueFirst Acquisition:**  
The consolidated unaudited financial results for the year to date period ended September 30, 2023 do not include the results of ValueFirst and its subsidiaries. Accordingly, the consolidated results of year to date period ended September 30, 2024 are not comparable with year to date period ended September 30, 2023.
- The Company operates in a single segment as "CPaaS" provider.
- The basic EPS and diluted EPS for the quarter and half year have not been annualised.
- The un-audited financial results for the quarter and half year ended September 30, 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		
	Sep 30, 2024 Unaudited	Jun 30, 2024 Unaudited	Sep 30, 2023 Unaudited
Revenue from operations (net)	22,298.07	23,992.63	23,846.12
Profit before tax	9,733.87	2,141.67	5,890.16
Profit after tax	9,324.17	1,702.43	5,669.49

- The Company during the quarter ended September 30, 2024, has advanced loan to Tanla Platforms Limited ESOP Trust ("ESOP Trust") aggregating to INR 3,005.00 lakhs. The ESOP trust has acquired 3 lakh equity shares from the open market (Treasury shares) with an aggregate fair value of INR 2,848.09 lakhs on the date of purchase.
- Previous period/year figures have been regrouped/reclassified where necessary, to conform to current period classification.

Hyderabad  
October 17, 2024



For and on behalf of the Board of Directors

**DASARI  
UDAY  
KUMAR  
REDDY** Digitally signed  
by DASARI UDAY  
KUMAR REDDY  
Date: 2024.10.17  
16:32:48 +05'30'

**D.Uday Kumar Reddy**  
Chairman & CEO  
DIN: 00003382

