Tanla Platforms Limited
(Formerly known as Tanla Solutions Limited)
Tanla Technology Center
Hi-tech city Road, Madhapur,
Hyderabad, India - 500081
CIN: L72200TG1995PLC021262

T: +91-40-40099999
info@tanla.com
www.tanla.com

May 24, 2022

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**

Dear Madam/Sir,

Sub: Audited Financial Results (in OCR format) for the Quarter and year ended March 31, 2022

In continuation to our letter dated April 29, 2022, intimating about the Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended March 31, 2022, please find attached the filed results in OCR format.

Please note that there is no change in the results filed earlier.

Request you to take the same on record and oblige.

Yours faithfully,

For **Tanla Platforms Limited**
(Formerly known as Tanla Solutions Limited)

Tanla Platforms Limited ★ (Formerly Tanla Solutions Limited) ★ Hyderabad

Seshanuradha Chava
General Counsel and Chief Regulatory Officer
ACS-15519

TANLA PLATFORMS LIMITED

(formerly Tanla Solutions 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, 2022

₹ in Lakhs

Part I

	Particulars	Consolidated Results					Standalone Results				
		Quarter ended Mar 31, 2022	Quarter ended Dec 31, 2021	Quarter ended Mar 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021	Quarter ended Mar 31, 2022	Quarter ended Dec 31, 2021	Quarter ended Mar 31, 2021	Year ended March 31, 2022	Year ended March 31, 2021
		Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited
	Income from Operations										
1	Revenue from operations	85,305.22	88,492.00	64,855.89	3,20,597.33	2,34,146.55	36,146.15	36,407.95	24,866.45	1,24,687.30	89,187.55
2	Other Income	458.82	409.19	153.69	1,612.62	2,193.48	425.82	386.02	257.04	2,731.56	3,082.06
3	**Total Income (1+2)**	**85,764.04**	**88,901.19**	**65,009.58**	**3,22,209.95**	**2,36,340.03**	**36,571.97**	**36,793.97**	**25,123.49**	**1,27,418.86**	**92,269.61**
4	**Expenses**										
	(a) Cost of services	60,967.97	62,394.27	47,167.03	2,29,793.74	1,76,380.05	30,222.02	30,585.78	20,093.68	1,02,933.93	71,087.64
	(b) Employee benefits expense	3,051.49	3,797.02	2,328.23	12,684.54	8,605.20	1,043.34	1,694.41	677.37	4,822.30	2,153.38
	(c) Depreciation and amortisation expense	1,019.19	1,110.07	923.37	4,085.63	3,956.51	169.13	169.99	142.98	643.59	711.93
	(d) Connectivity and bandwidth charges	392.09	326.38	409.91	1,344.64	1,174.06	208.32	191.26	193.47	736.96	514.59
	(e) Finance costs	29.81	28.21	11.21	132.18	107.48	1.95	5.79	5.11	15.50	9.72
	(f) Other expenses	2,481.64	1,690.34	1,546.25	6,757.38	4,641.31	1,024.49	737.06	601.12	2,882.58	2,118.26
	Total expenses	**67,942.19**	**69,346.29**	**52,386.00**	**2,54,798.11**	**1,94,864.61**	**32,669.25**	**33,384.29**	**21,713.73**	**1,12,034.86**	**76,595.52**
5	**Profit before exceptional items/share in net profit/(loss) of associate (3-4)**	**17,821.85**	**19,554.90**	**12,623.58**	**67,411.84**	**41,475.42**	**3,902.72**	**3,409.68**	**3,409.76**	**15,384.00**	**15,674.09**
6	Exceptional item: Reversal of Provision for impairment of investment in subsidiaries	-	-	-	-	-	-	-	(3,972.88)	-	(3,972.88)
7	**Profit before non-controlling interest/ share in net profit/(loss) of associate (5-6)**	**17,821.85**	**19,554.90**	**12,623.58**	**67,411.84**	**41,475.42**	**3,902.72**	**3,409.68**	**7,382.64**	**15,384.00**	**19,646.97**
8	Share in net profit/(loss) of associate	-	-	-	-	-	-	-	-	-	-
9	**Profit before tax (7-8)**	**17,821.85**	**19,554.90**	**12,623.58**	**67,411.84**	**41,475.42**	**3,902.72**	**3,409.68**	**7,382.64**	**15,384.00**	**19,646.97**
10	Tax Expense										
	- Current tax	3,972.35	3,553.31	2,603.40	13,371.09	5,890.81	742.66	599.58	228.70	2,602.39	1,794.96
	- Prior period taxes/MAT credit	(263.92)	-	-	(636.95)	(1,074.77)	15.75	-	-	15.75	-
	- Deferred Tax	51.32	201.31	(233.78)	749.79	1,045.63	248.06	149.86	522.17	897.62	1,996.08
11	**Profit for the period/year (9-10)**	**14,062.10**	**15,800.28**	**10,253.96**	**53,927.91**	**35,613.75**	**2,896.25**	**2,660.24**	**6,631.77**	**11,868.24**	**15,855.93**
	Attributable to										
	- Shareholders of the Company	14,062.10	15,800.28	10,253.96	53,927.91	35,613.75	2,896.25	2,660.24	6,631.77	11,868.24	15,855.93
	- Non controlling Interest	-	-	-	-	-	-	-	-	-	-
12	Other Comprehensive Income/(Loss)	445.57	16.93	(30.36)	687.90	(535.64)	10.72	3.68	(7.38)	46.78	(170.32)
13	**Total Comprehensive Income (11+12)**	**14,507.67**	**15,817.21**	**10,223.60**	**54,615.81**	**35,078.11**	**2,906.97**	**2,663.92**	**6,624.39**	**11,915.02**	**15,685.61**
	Attributable to										
	- Shareholders of the Company	**14,507.67**	**15,817.21**	**10,223.60**	**54,615.81**	**35,078.11**	**2,906.97**	**2,663.92**	**6,624.39**	**11,915.02**	**15,685.61**
	- Non controlling Interest	-	-	-	-	-	-	-	-	-	-
14	**Paid-up Equity Share Capital** (Face Value of ₹ 1 each)	-	-	-	1,357.46	1,360.36	-	-	-	1,357.46	1,360.36
15	Other equity	-	-	-	1,34,046.91	87,949.86	-	-	-	68,682.86	65,286.61
16	Earnings per share (Face Value of ₹ 1 each) (refer note 5)										
	(a) Basic	**10.36**	**11.66**	**7.54**	**39.77**	**25.27**	**2.13**	**1.96**	**4.87**	**8.75**	**11.25**
	(b) Diluted	**10.35**	**11.66**	**7.54**	**39.74**	**25.27**	**2.13**	**1.96**	**4.87**	**8.75**	**11.25**

MSKA & ASSOCIATES Hyderabad Chartered Accountants

Tanla Platforms Limited (formerly Tanla Solutions Limited) Hyderabad

Part II

Statement of Assets and Liabilities:

₹ in Lakhs

Particulars	Consolidated		Standalone	
	As at March 31, 2022	As at March 31, 2021	As at March 31, 2022	As at March 31, 2021
	Audited	Audited	Audited	Audited
I. ASSETS				
(1) Non-current assets				
(a) Property, Plant and Equipment	4,285.06	2,966.56	2,384.62	2,221.53
(b) Intangible assets	7,884.86	8,881.46	762.07	919.83
(c) Intangible assets under development	4,022.76	638.67	-	-
(d) Goodwill on consolidation	13,455.69	13,455.69	-	-
(e) Right-of-use assets	4,843.96	385.79	-	-
(f) Capital work in progress	1,335.21	-	-	
(g) Financial assets				
(i) Investments	-	-	32,797.44	32,946.44
(ii) Other financial assets	7,114.11	1,063.52	-	25.00
(h) Deferred tax assets (net)	3,954.21	4,284.37	2,813.24	3,713.78
(i) Other non-current assets	4,393.40	2,972.80	1,826.50	1,498.55
Total non current assets	**51,289.26**	**34,648.86**	**40,583.87**	**41,325.13**
(2) Current Assets				
(a) Financial Assets				
(i) Trade receivables	56,033.02	37,314.68	23,414.69	20,072.30
(ii) Cash and cash equivalents	84,214.85	53,710.97	19,864.57	22,246.85
(iii) Other bank balances	2,012.10	4,703.18	189.39	1,793.16
(iv) Loans	-	-	11,349.07	5,062.18
(v) Other financial assets	39,509.34	25,649.59	13,793.45	8,028.81
(b) Other current assets	6,403.74	5,233.46	2,704.05	783.18
Total current assets	**1,88,173.05**	**1,26,611.88**	**71,315.22**	**57,986.48**
TOTAL ASSETS	**2,39,462.31**	**1,61,260.74**	**1,11,899.09**	**99,311.61**
II. EQUITY AND LIABILITIES				
(1) Equity				
(a) Equity share capital	1,357.46	1,360.36	1,357.46	1,360.36
(b) Other equity	1,34,046.91	87,949.86	68,682.86	65,286.61
Total equity	**1,35,404.37**	**89,310.22**	**70,040.32**	**66,646.97**
(2) Non current liabilities				
(a) Financial liabilities				
(i) Lease liabilities	4,467.80	348.67	-	-
(ii) Other financial liabilities	42.92	45.35	42.92	45.35
(b) Provisions	705.81	600.98	53.47	25.85
(c) Other non-current liabilities	46.85	30.35	46.85	30.35
Total Non Current Liabilities	**5,263.38**	**1,025.35**	**143.24**	**101.55**
(3) Current liabilities				
(a) Financial liabilities				
(i) Trade payables				
(A) total outstanding dues of micro and small enterprises	5.65	-	4.62	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	67,844.41	50,619.82	30,896.58	24,657.04
(ii) Lease liabilities	885.16	86.24	-	-
(iii) Other financial liabilities	24,432.54	19,188.38	10,569.54	7,718.29
(b) Other current liabilities	2,717.29	763.74	241.88	182.37
(c) Provisions	109.13	96.40	2.91	5.39
(d) Liabilities for current tax (net)	2,800.38	170.59	-	-
Total Current liabilities	**98,794.56**	**70,925.17**	**41,715.53**	**32,563.09**
TOTAL EQUITY AND LIABILITIES	**2,39,462.31**	**1,61,260.74**	**1,11,899.09**	**99,311.61**

MSKA & ASSOCIATES Hyderabad Chartered Accountants

Tanla Platforms Limited (formerly Tanla Solutions Limited) Hyderabad

Part III
Statement of Cash flow for the year ended:

₹ in Lakhs

	Particulars	Consolidated		Standalone	
		March 31, 2022	March 31, 2021	March 31, 2022	March 31, 2021
		Audited	Audited	Audited	Audited
A	**CASH FLOWS FROM OPERATING ACTIVITIES**				
	Profit before tax	**67,411.84**	**41,475.42**	**15,384.00**	**15,674.09**
	Adjusted for:		-		
	Depreciation and amortisation	4,085.63	3,956.51	643.59	711.93
	Interest and other income	(1,612.62)	(2,193.48)	(1,380.29)	(1,014.32)
	Dividend Income	-	-	(1,351.28)	(1,595.89)
	Employee stock compensation expense	906.83	14.26	666.76	14.26
	Exchange fluctuation	622.77	35.75	178.26	(5.16)
	Interest on leases	109.50	47.46	-	-
	Provision for gratuity and leave encashment	318.58	215.15	85.02	57.65
	Provision for doubtful debts	644.44	303.91	81.04	34.99
	Operating profits before working capital charges	**72,486.97**	**43,854.98**	**14,307.10**	**13,877.55**
	Changes in current assets and liabilities				
	(Increase)/Decrease in trade receivables	(19,362.78)	(4,737.75)	(3,423.42)	4,712.34
	(Increase)/Decrease in financial and non-financial assets	(14,431.14)	(324.01)	(5,100.20)	3,273.34
	Increase/(Decrease) in financial and non-financial liabilities	7,190.50	406.49	2,918.62	(470.49)
	Increase/(Decrease) in trade payables and other liabilities	14,405.03	22,559.56	6,244.16	11,313.10
	Cash generated from operations	**60,288.58**	**61,759.27**	**14,946.26**	**32,705.84**
	Income taxes paid	(11,646.35)	(5,610.13)	(5,225.22)	(2,270.17)
	Net cash generated from operating activities	**48,642.23**	**56,149.14**	**9,721.04**	**30,435.67**
B	**CASH FLOWS FROM INVESTING ACTIVITIES**				
	Purchase of Property, Plant and Equipment and Intangible assets	(6,166.78)	(3,171.12)	(594.78)	(610.00)
	Proceeds from disposal of investments in subsidiary	-	-	149.00	-
	Dividend received from subsidiary	-	-	1,351.28	1,595.89
	Interest and other income received	1,073.97	2,193.48	1,102.02	1,014.32
	Loans to subsidiaries	-	-	(6,279.03)	(4,176.14)
	Movement in other bank balances	(5,995.81)	-	-	-
	Net cash used in investing activities	**(11,088.62)**	**(977.64)**	**(4,271.51)**	**(2,175.93)**
C	**CASH FLOWS FROM FINANCING ACTIVITIES**				
	Proceeds from issue of shares	109.95	1,843.15	109.95	1,843.15
	Shares bought back including transaction cost and buyback tax	(8,192.22)	(16,607.59)	(8,192.22)	(16,607.59)
	Payment of lease liabilities	(305.23)	(692.50)	-	-
	Dividend and dividend tax	(1,353.31)	(1,357.88)	(1,353.31)	(1,357.88)
	Net cash used in financing activities	**(9,740.81)**	**(16,814.82)**	**(9,435.58)**	**(16,122.32)**
D	**Net increase / (decrease) in cash and cash equivalents**	**27,812.79**	**38,356.68**	**(3,986.05)**	**12,137.42**
E	Cash and cash equivalents at the beginning of the year	58,414.15	20,057.47	24,040.01	11,902.59
F	**Cash and cash equivalents at the end of the year**	**86,226.95**	**58,414.15**	**20,053.96**	**24,040.01**
	Cash and bank balances comprises of:				
	Cash and cash equivalents	84,214.85	53,710.97	19,864.57	22,246.85
	Other bank balances	2,012.10	4,703.18	189.39	1,793.16
	Bank deposits with more than twelve months maturity	6,000.00	4.17	-	-
		92,226.95	**58,418.32**	**20,053.96**	**24,040.01**

MSKA & ASSOCIATES Hyderabad Chartered Accountants

Tanla Platforms Limited (formerly Tanla Solutions Limited) Hyderabad

Notes:

1. The above audited consolidated and standalone financial results of Tanla Platforms Limited (formerly known as Tanla Solutions Limited) ('the Company') for the quarter and year ended March 31, 2022 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 29, 2022. The statutory auditors have expressed an unmodified opinion on these results.

2. **The audited consolidated financial results include financials of subsidiaries, joint venture and an associate, as mentioned below:**

   i) Karix Mobile Private Limited, India (formerly known as Tanla Corporation Private Limited, India)
   ii) Tanla Mobile Asia Pacific Pte Ltd., Singapore
   iii) Tanla Digital Labs Private Limited, India
   iv) Gamooga Softtech Private Limited, India
   v) Capitalsiri Investments Private Limited, India
   vi) Tanla Digital Labs FZ-LLC, Dubai
   vii) Tanla Digital (India) Private Limited, India
   viii) Tanla Foundation, India
   ix) Joint Venture: TZ Mobile Private Limited, India and
   x) Associate: Jengatron Gaming Private Limited, India

3. **Covid 19 assessment:**

   The Company continues to consider the impact of Covid-19 pandemic in assessing the recoverability of receivables, goodwill, intangible assets and certain investments. For this purpose, the Company considered internal and external sources of information up to the date of the approval of these financial results. The Company based on its judgements, estimates and assumptions including sensitivity analysis expects to fully recover the carrying amount of receivables, goodwill, intangible assets, investments and other assets. There is no impact for the quarter and year ended March 31, 2022 and the Company will continue to closely monitor any material changes to future economic conditions.

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. During the year ended March 31, 2022, the Company has allotted 414,750 equity shares under the Employee Stock Option Plan 2015-16 (ESOP 2015) of the Company.

7. **Investment in associate and joint venture:**

   (a) During the year ended March 31, 2022, the Company has disposed its investment in Jengatron Gaming Private Limited, Associate against which provision for impairment was provided in earlier years, hence proceeds from the disposal of investment of Rs. 0.25 lakh is recognised as other income in the standalone and consolidated financial results for the year ended 31 March 2022.

   (b) During the year ended March 31, 2022, TZ Mobile Private Limited has been voluntarily liquidated under the order of National Company Law Tribunal dated March 17, 2022 and has no impact on the standalone and consolidated financial results for the year ended March 31, 2022.

8. The Code of Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020 and its effective date is yet to be notified. The Company will assess and record the impact of the code, once it is effective.

9. For financial year 2022, the Board recommended a final dividend of ₹ 2 /- (face value of ₹ 1/-each) per equity share. This payment is subject to the approval of shareholders in the Annual General Meeting of the Company.

10. The audited financial results for the quarter and year ended March 31, 2022 are available on the Company's website (www.tanla.com) and on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com).

11. The figures for the quarter ended March 31, 2022 and March 31, 2021 are the balancing figures between audited figures in respect of the full financial year and published unaudited year to date figures upto the third quarter of the respective financial years.

12. Previous period/year figures have been regrouped/reclassified where necessary, to confirm to current period/year classification.

MSKA & ASSOCIATES Hyderabad Chartered Accountants

For and on behalf of the Board of Directors

D.Uday Kumar Reddy
Chairman & CEO
DIN: 00003382

Tanla Platforms Limited (Formerly Tanla Solutions Limited) Hyderabad

Hyderabad
April 29, 2022

Tanla Platforms Limited
(formerly known as Tanla Solutions Limited)
Tanla Technology Centre,
Hi-tec city Road, Madhapur,
Hyderabad - 500081, India
CIN: L72200TG1995PLC021262

T: +91-40-40099999
info@tanla.com
tanla.com

29 April, 2022

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 Financial Results (Standalone & Consolidated) of the Company for the year ended on March 31, 2022.

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.

Yours faithfully,

For **Tanla Platforms Limited**
(Formerly known as Tanla Solutions Limited)



Aravind Viswanathan
Chief Financial Officer

MSKA & Associates
Chartered Accountants

1101/B, Manjeera Trinity Corporate
JNTU-Hitech City Road, Kukatpally
Telangana State, Hyderabad 500072, INDIA
Tel: +91 40 6814 2999

Independent Auditor's Report on Quarterly Consolidated Financial Results and Year to Date Consolidated Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

To the Board of Directors of Tanla Platforms Limited (Formerly known as Tanla Solutions Limited) [Holding Company]

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of **Tanla Platforms Limited (Formerly Known as Tanla Solutions Limited)** (hereinafter referred to as the 'Holding Company') and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the quarter and year ended March 31, 2022, ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the 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) include the annual financial results of 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 Softtech Private Limited, India	Wholly Owned Subsidiary
5	Capitalsiri Investments Private Limited, India	Wholly Owned Subsidiary
6	Tanla Digital Labs FZ-LLC, Dubai	Wholly Owned Step-Down Subsidiary
7	Tanla Digital (India) Private Limited, India	Wholly Owned Step-Down Subsidiary
8	Tanla Foundation, India	Wholly Owned Subsidiary

(ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and



(iii) give a true and fair view in conformity with 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 net profit and other comprehensive income and other financial information of the Group for the year ended March 31, 2022.

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 Standards 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 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 Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibilities for the Consolidated Financial Results

These Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the Indian 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 in compliance with Regulation 33 of 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 and of its associate and jointly controlled entity.



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 are 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 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 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 entity 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.



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, as amended, to the extent possible.

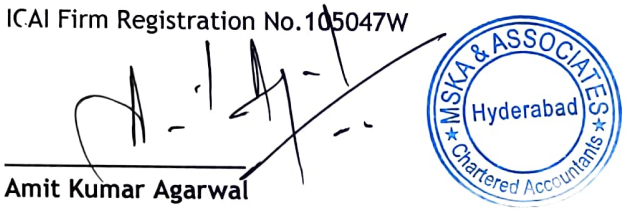
Other Matters

1. The Statement include the audited Financial Results of three subsidiaries and a branch, whose Financial Statements reflect total assets of Rs. 20,163.81 Lakhs as at March 31, 2022, total revenue of Rs. 9,188.29 Lakhs and Rs. 22,730.31 and total net profit after tax of Rs. 2,466.93 Lakhs and Rs. 4,597.98 for the quarter ended March 31, 2022 and for the period from April 01, 2021 to March 31, 2022 respectively, as considered in the Statement, which have been audited by their respective independent auditors. The independent auditors' reports on financial statements of these entities have been furnished to us and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

2. The Statement include the results for the quarter ended March 31, 2022 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 these matters.

For M S K A & Associates
Chartered Accountants
ICAI Firm Registration No.105047W



Amit Kumar Agarwal
Partner
Membership No. 214198
UDIN: 22214198AICEGY9605

Place: Hyderabad
Date: April 29, 2022

MSKA & Associates
Chartered Accountants

1101/B, Manjeera Trinity Corporate
JNTU-Hitech City Road, Kukatpally
Telangana State, Hyderabad 500072, INDIA
Tel: +91 40 6814 2999

Independent Auditor's Report on Quarterly Standalone Financial Results and Year to Date Standalone Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

To the Board of Directors of Tanla Platforms Limited
(Formerly Known as Tanla Solutions Limited)

Report on the Audit of Standalone Financial Results

Opinion

We have audited the accompanying standalone annual financial results of Tanla Platforms Limited **(Formerly Known as Tanla Solutions Limited)** (hereinafter referred to as 'the Company') for the quarter and year ended March 31, 2022 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the 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, the aforesaid Statement:
(i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
(ii) give a true and fair view in conformity with 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 net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2022.

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 Standards 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 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 is sufficient and appropriate to provide a basis for our opinion.



Board of Directors' Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net profit and other comprehensive income 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 in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for 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, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.

In preparing the Statement, the Board of Directors of the Company are 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 of the Company are 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 are 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:

- 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 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 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 represent the underlying transactions and events in a manner that achieves 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.

Other Matters

1. The Statement include the audited Financial Results of a branch, whose Financial Statements reflect total assets of Rs. 1,821.97 Lakhs as at March 31, 2022, total revenue of Rs. 632.54 Lakhs and Rs. 2,383.26 Lakhs and total net profit/(loss) after tax of Rs. 297.90 lakhs and Rs. 95.79 lakhs for the quarter and year ended on that date respectively, and the net cash outflows of Rs. 1,186.75 lakhs for the year ended March 31, 2022, as considered in the Statement which has been audited by its independent auditor.



2. The Statement include the results for the quarter ended March 31, 2022 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 matters.

For M S K A & Associates
Chartered Accountants
ICAI Firm Registration No.105047W



Amit Kumar Agarwal
Partner
Membership No. 214198
UDIN: 22214198AICVAV6916

Place: Hyderabad
Date: April 29, 2022