



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

October 27, 2026

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

National Stock Exchange of India Limited

Exchange Plaza, Bandra-Kurla
Complex, Bandra (East),
Mumbai - 400 051

Scrip Code: 532790

Symbol: TANLA

Subject: Outcome of the Board Meeting dated October 27, 2026 & Un-Audited Financial Results for the quarter and half year ended September 30, 2026

Dear Sir/ Madam,

Pursuant to Regulation 30 and 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 Tuesday, October 27, 2026, inter-alia considered and approved the following:

1. Unaudited Standalone and Consolidated Financial Results/ Statements of the Company for the quarter and half year ended September 30, 2026 and noted the Limited Review Reports with on the said unaudited Standalone and Consolidated Financial Results/ Statements of the Company. A copy of the same are enclosed herewith.
2. Declaration of 1st interim dividend for the FY 2026-27 at the rate of ₹ 6/- per equity share (i.e., 600%) of face value ₹ 1/- each.

Further, the 'Record Date' for determining the eligibility of shareholders for payment of the said interim dividend, as declared by the Board, shall be November 02, 2026.

The Meeting of the Board of Directors duly commenced at 2:00 PM (IST) and concluded at 4:00 PM (IST).

This intimation is also available on the website of the Company at www.tanla.com

We request you to take note of the same on your records.

Thanking you

Yours faithfully,

For Tanla Platforms Limited

SESHANURA

DHA CHAVA

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Seshanuradha Chava

General Counsel and Company Secretary

ACS-15519

MSK A & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

1101/B, Manjeera Trinity Corporate
JNTU-Hitech City Road, Kukatpally
Telangana, Hyderabad 500072, INDIA

Independent Auditor's Review Report on Standalone unaudited financial results of Tanla Platforms Limited for the quarter and year-to-date period 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 the standalone unaudited financial results of Tanla Platforms Limited (hereinafter referred to as 'the Company') which includes its ESOP Trust and its branch, for the quarter ended September 30, 2026 and the year-to-date results for the period from April 01, 2026 to September 30, 2026 ('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', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') 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. 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.

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.

4. This Statement includes the results of the Company and interim financial information of the following entities:

Sr. No	Name of entities	Relationship with the Holding Company
1.	TPL ESOP Trust, India (ESOP Trust)	Wholly owned subsidiary
2.	Tanla Platforms Limited (DMCC Branch), UAE (the 'Branch')	Branch of the Holding Company

5. Based on our review conducted as stated in paragraph 3 above, 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 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.
6. The Statement includes the interim financial information of a branch, and an ESOP Trust which has not been reviewed by branch auditor and other auditor, respectively, whose interim financial information reflects total assets of ₹5,775.13 lakhs as at September 30, 2026 and total revenue of ₹ Nil and ₹37.18 lakhs, total net loss after tax of ₹352.94 lakhs and ₹315.85 lakhs and total comprehensive loss of



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Chartered Accountants

₹352.94 lakhs and ₹315.85 lakhs for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026, respectively, and cash outflows (net) of ₹97.56 lakhs for the period from April 01, 2026 to September 30, 2026, as considered in the Statement. Our conclusion in so far as it relates to the amounts and disclosures included in respect of the branch and ESOP Trust, are based solely on the interim financial information as furnished by the Management. The aforesaid interim financial information has 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 the branch and ESOP Trust 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 the branch and ESOP Trust are not material to the Company.

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

For M S K A & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

ICAI Firm Registration No.105047W/W101187

MUKESH KUMAR PUGALIA
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Mukesh Kumar Pugalia

Partner

Membership No.: 221387

UDIN: 26221387EQTJEP7763

Place: Hyderabad

Date: October 27, 2026



MSK A & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

1101/B, Manjeera Trinity Corporate
JNTU-Hitech City Road, Kukatpally
Telangana, Hyderabad 500072, INDIA

Independent Auditor's Review Report on consolidated unaudited financial results of Tanla Platforms Limited for the quarter and year-to-date period pursuant to the 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') which includes ESOP Trust and its branch, and its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter ended September 30, 2026 and the year-to-date results for the period from April 01, 2026 to September 30, 2026 (collectively referred to as 'the Statement') attached herewith, 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' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') 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. 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.

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.

4. This Statement includes the results of the Holding Company and interim financial information of the following entities:

Sr. No	Name of the entity	Relationship with the Holding Company
1	Tanla Mobile Asia Pacific Pte Limited, Singapore	Wholly owned subsidiary
2	Tanla Digital Labs Private Limited, India	Wholly owned subsidiary
3	Karix Mobile Private Limited, India	Wholly owned subsidiary
4	Tanla Foundation, India	Wholly owned subsidiary
5	ValueFirst Digital Media Private Limited, India	Wholly owned subsidiary
6	TPL ESOP Trust, India (ESOP Trust)	Wholly owned subsidiary
7	PT Karix Communications, Indonesia	Wholly owned step-down subsidiary
8	Karix Mobile LLC, Kingdom of Saudi Arabia	Wholly owned step-down subsidiary
9	Karix Brazil LTDA, Brazil	Wholly owned step-down subsidiary
10	Tanla Digital (India) Private Limited, India	Wholly owned step-down subsidiary
11	Karix Mobile FZ LLC, UAE	Wholly owned step-down subsidiary

Registered Office: 602, Raheja Titanium, Western Express Highway, Goregaon (East), Mumbai-400063, Maharashtra, India
Tel: +91 22 6974 0200 | LLPIN: ACT-3789

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Sr. No	Name of the entity	Relationship with the Holding Company
12	ValueFirst Connect Private Limited, India	Wholly owned step-down subsidiary
13	Transcendent Communications Private Limited, India	Wholly owned step-down subsidiary
14	Communique Technology Private Limited, India	Wholly owned step-down subsidiary
15	Octane Marketing Private Limited, India	Wholly owned step-down subsidiary
16	Tanla Mobile Middle East LLC, Kingdom of Saudi Arabia	Wholly owned step-down subsidiary
17	ValueFirst Digital Media Pte. Limited, Singapore	Wholly owned step-down subsidiary
18	ValueFirst FZ-LLC, UAE	Wholly owned step-down subsidiary
19	ValueFirst For Telecom & IT Co., KSA, Kingdom of Saudi Arabia	Wholly owned step-down subsidiary
20	ValueFirst Technologies LLC, UAE	Wholly owned step-down subsidiary
21	PT ValueFirst Komunikasi Indonesia, Indonesia	Wholly owned step-down subsidiary
22	Unimobile Messaging Solutions LLP, India	Wholly owned step-down subsidiary
23	Ontime Communications LLP, India (struck off)	Wholly owned step-down subsidiary
24	Instacamp Marketing Private Limited, India (struck off)	Wholly owned step-down subsidiary
25	Supertech Communications LLP, India (struck off)	Wholly owned step-down subsidiary
26	Tanla Platforms Limited (DMCC Branch), UAE (the 'Branch')	Branch of the Holding Company

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 other auditor referred to in paragraph 6 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 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.
6. A subsidiary is located outside India whose interim financial information has been prepared in accordance with the accounting principles generally accepted in its country and which has been reviewed by other auditor under generally accepted auditing standards applicable in its country. The Holding Company's Management has converted the interim financial information of such subsidiary located outside India from accounting principles generally accepted in its country to accounting principles generally accepted in India.

These conversion adjustments made by the Management of the Holding Company has not been reviewed by its auditor and are not subject to review. Our conclusion on the Statement, in so far as it relates to the interim financial information of such subsidiary located outside India is based on the report of other auditor and the conversion adjustments prepared by the Management of the Holding Company. According to the information and explanations given to us by the Management of the Holding Company, this aforesaid interim financial information is not material to the Group.

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

7. The Statement includes the interim financial information of a branch, and an ESOP Trust which has not been reviewed by branch auditor and other auditor, respectively, whose interim financial information reflects total assets of ₹5,775.13 lakhs as at September 30, 2026 and total revenue of ₹ Nil and ₹37.18 lakhs, total net loss after tax of ₹352.94 lakhs and ₹315.85 lakhs and total comprehensive loss of ₹352.94 lakhs and ₹315.85 lakhs for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026, respectively, and cash outflows (net) of ₹97.56 lakhs for the period from April 01, 2026 to September 30, 2026, as considered in the Statement. Our conclusion in

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so far as it relates to the amounts and disclosures included in respect of the branch and ESOP Trust, are based solely on the interim financial information as furnished by the Management of the Holding Company. According to the information and explanations given to us by the Management, the interim financial information of the branch and ESOP Trust 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 of the Holding Company.

8. The Statement includes the interim financial information of 18 subsidiaries which have not been reviewed by their auditors, whose interim financial information reflects total assets of ₹27,443.66 lakhs as at September 30, 2026 and total revenue of ₹4,147.79 lakhs and ₹5,047.94 lakhs, total net loss after tax of ₹119.97 lakhs and ₹367.56 lakhs and total comprehensive income/(loss) of ₹192.78 lakhs and ₹(56.36) lakhs for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026, respectively, and cash inflows (net) of ₹548.10 lakhs for the period from April 01, 2026 to September 30, 2026, as considered in the Statement. The aforesaid interim financial information has been furnished to us by the Management of the Holding Company 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 of the Holding Company, the aforesaid interim financial information is 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 of the Holding Company.

For M S K A & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

ICAI Firm Registration No.105047W/W101187

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Mukesh Kumar Pugalia

Partner

Membership No.: 221387

UDIN: 26221387WUGAHI9448



Place: Hyderabad

Date: October 27, 2026

TANLA PLATFORMS LIMITED

CIN: L72200TG1995PLC021262

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

STATEMENT OF CONSOLIDATED & STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026



Part I

₹ in Lakhs, except per share data

Particulars	Consolidated Results for the						Standalone Results for the					
	Quarter ended Sep 30, 2026	Quarter ended Jun 30, 2026	Quarter ended Sep 30, 2025	Half year ended Sep 30, 2026	Half year ended Sep 30, 2025	Year ended Mar 31, 2026	Quarter ended Sep 30, 2026	Quarter ended Jun 30, 2026	Quarter ended Sep 30, 2025	Half year ended Sep 30, 2026	Half year ended Sep 30, 2025	Year ended Mar 31, 2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income from Operations												
1 Revenue from operations (net)	1,35,174.96	1,22,639.14	1,07,847.56	2,57,814.10	2,11,913.13	4,41,770.64	22,502.44	21,434.28	16,927.66	43,936.72	33,619.84	74,433.58
2 Other Income	1,206.16	1,409.68	893.16	2,615.84	2,093.69	3,726.54	660.88	8,504.37	681.85	9,165.25	6,106.56	15,581.82
3 Total income (1+2)	1,36,381.12	1,24,048.82	1,08,740.72	2,60,429.94	2,14,006.82	4,45,497.18	23,163.32	29,938.65	17,609.51	53,101.97	39,726.40	90,015.40
4 Expenses												
(a) Cost of services	99,868.58	90,021.31	79,165.73	1,89,889.89	1,57,165.93	3,24,306.10	19,744.56	19,166.69	14,007.34	38,911.25	27,700.56	63,554.68
(b) Employee benefits expense	7,977.50	7,383.36	6,566.79	15,360.86	12,719.47	26,748.37	1,187.87	1,201.95	1,452.70	2,389.82	2,700.95	5,245.75
(c) Depreciation and amortisation expense	3,735.92	3,288.32	2,967.98	7,024.24	5,682.91	12,220.50	112.68	124.59	184.06	237.27	371.68	732.40
(d) Connectivity & bandwidth charges	818.38	730.56	724.16	1,548.94	1,615.95	3,193.90	148.89	168.78	163.81	317.67	396.89	774.74
(e) Finance costs	173.51	108.37	123.21	281.88	256.93	439.15	324.87	321.33	324.87	646.20	646.20	1,288.87
(f) Other expenses	5,077.45	4,388.89	3,643.26	9,466.34	6,271.66	15,147.59	1,094.81	859.68	947.52	1,954.49	1,801.91	3,454.20
Total expenses	1,17,651.34	1,05,920.81	93,191.13	2,23,572.15	1,83,712.85	3,82,055.61	22,613.68	21,843.02	17,080.30	44,456.70	33,618.19	75,050.64
5 Profit before exceptional items/share in net profit/(loss) of associate (3-4)	18,729.78	18,128.01	15,549.59	36,857.79	30,293.97	63,441.57	549.64	8,095.63	529.21	8,645.27	6,108.21	14,964.76
6 Exceptional item	-	-	-	-	-	-	-	-	-	-	-	-
7 Profit before non-controlling interest/share in net profit/(loss) of associate (5-6)	18,729.78	18,128.01	15,549.59	36,857.79	30,293.97	63,441.57	549.64	8,095.63	529.21	8,645.27	6,108.21	14,964.76
8 Share in net profit/(loss) of associate	-	-	-	-	-	-	-	-	-	-	-	-
9 Profit before tax (7+8)	18,729.78	18,128.01	15,549.59	36,857.79	30,293.97	63,441.57	549.64	8,095.63	529.21	8,645.27	6,108.21	14,964.76
10 Tax expense												
- Current tax	4,248.42	4,117.38	2,923.75	8,365.80	5,714.05	12,310.72	68.14	56.03	113.34	124.17	348.48	566.78
- Prior period taxes/MAT credit	-	-	-	-	-	36.71	-	-	-	-	-	6.90
- Deferred tax	(160.62)	(206.08)	121.32	(366.70)	234.82	179.56	29.13	20.00	101.79	49.13	218.55	500.03
11 Net Profit for the period/year (9-10)	14,641.98	14,216.71	12,504.52	28,858.69	24,345.10	50,914.58	452.37	8,019.60	314.08	8,471.97	5,541.18	13,891.05
Attributable to												
Shareholders of the Company	14,641.98	14,216.71	12,504.52	28,858.69	24,345.10	50,914.58	452.37	8,019.60	314.08	8,471.97	5,541.18	13,891.05
Non controlling Interest	-	-	-	-	-	-	-	-	-	-	-	-
12 Other comprehensive Income/(loss) (net of taxes)	1,259.70	424.30	1,397.98	1,684.00	1,525.94	3,969.22	(8.19)	(4.60)	(6.88)	(12.79)	(7.25)	(91.06)
13 Total Comprehensive income (11+12)	15,901.68	14,641.01	13,902.50	30,542.69	25,871.04	54,883.80	444.18	8,015.00	307.20	8,459.18	5,533.93	13,799.99
Attributable to												
Shareholders of the Company	15,901.68	14,641.01	13,902.50	30,542.69	25,871.04	54,883.80	444.18	8,015.00	307.20	8,459.18	5,533.93	13,799.99
Non controlling Interest	-	-	-	-	-	-	-	-	-	-	-	-
14 Paid-up equity share capital (Face Value of ₹ 1 each) (refer note 5)	1,326.34	1,326.17	1,326.17	1,326.34	1,326.17	1,326.17	1,326.34	1,326.17	1,326.17	1,326.34	1,326.17	1,326.17
15 Other equity (net of tax)	-	-	-	-	-	2,47,473.84	-	-	-	-	-	50,144.69
16 Earnings per share (EPS) (Face Value of ₹ 1 each) (refer note 9)												
(a) Basic	11.09	10.77	9.43	21.86	18.24	38.36	0.34	6.08	0.24	6.42	4.15	10.46
(b) Diluted	11.07	10.75	9.38	21.82	18.16	38.24	0.34	6.06	0.24	6.41	4.13	10.43



Part II Statement of Assets and Liabilities:

₹ in Lakhs

Particulars	Consolidated		Standalone	
	September 30, 2026	March 31, 2026	September 30, 2026	March 31, 2026
I. ASSETS	Unaudited	Audited	Unaudited	Audited
Non current assets				
(a) Property, plant and equipment	19,526.28	20,547.88	1,998.70	2,188.31
(b) Right-of-use assets	6,109.31	4,073.24	-	-
(c) Capital work-in-progress	5.69	-	5.69	-
(d) Investment Property	160.41	161.82	-	-
(e) Goodwill	35,521.22	26,455.15	-	-
(f) Other intangible assets	29,849.82	24,828.19	61.89	74.18
(g) Intangible assets under development	6,615.83	4,965.07	-	-
(h) Financial assets				
(i) Investments	-	-	66,171.49	66,171.49
(ii) Other financial assets	43,077.13	7,739.51	906.03	371.83
(i) Deferred tax assets (net)	4,864.72	4,490.93	978.26	1,027.39
(j) Other non-current assets	2,551.04	5,278.96	872.32	1,020.39
Total non current assets	1,48,281.45	98,540.75	70,994.38	70,853.59
Current assets				
(a) Financial assets				
(i) Investments	12,093.75	2,547.76	-	-
(ii) Trade receivables	92,428.71	98,823.75	9,545.23	6,343.57
(iii) Cash and cash equivalents	71,919.23	72,734.88	4,229.07	2,103.84
(iv) Bank balances other than cash and cash equivalents	19,321.51	34,644.87	3,396.96	2,305.13
(v) Other financial assets	53,965.40	51,700.44	8,343.12	9,627.47
(b) Other current assets	17,183.01	15,368.27	1,882.72	1,952.67
Total current assets	2,66,911.61	2,75,819.97	27,397.10	22,332.68
TOTAL ASSETS	4,15,193.06	3,74,360.72	98,391.48	93,186.27
II. EQUITY AND LIABILITIES				
Equity				
(a) Equity share capital	1,326.34	1,326.17	1,326.34	1,326.17
(b) Other equity	2,70,912.10	2,47,473.85	50,496.69	50,144.69
Total equity	2,72,238.44	2,48,800.02	51,823.03	51,470.86
Non current liabilities				
(a) Financial liabilities				
(i) Borrowings	-	-	13,219.14	13,219.14
(ii) Lease liabilities	6,434.86	4,207.78	-	-
(iii) Other financial liabilities	211.18	176.18	208.52	173.52
(b) Provisions	409.39	369.79	95.52	79.29
Total non current liabilities	7,055.43	4,753.75	13,523.18	13,471.95
Current liabilities				
(a) Financial liabilities				
(i) Trade payables				
(a) total outstanding dues of micro and small enterprises	534.78	2,659.45	425.96	42.82
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	72,131.00	66,787.63	22,109.86	16,650.43
(ii) Lease liabilities	1,061.25	1,063.03	-	-
(iii) Other financial liabilities	52,534.52	43,366.75	10,269.91	10,985.67
(b) Other current liabilities	2,174.43	2,412.69	213.51	537.51
(c) Provisions	1,574.43	1,782.05	26.03	27.03
(d) Current tax liabilities	5,888.78	2,735.35	-	-
Total current liabilities	1,35,899.19	1,20,806.95	33,045.27	28,243.46
TOTAL EQUITY AND LIABILITIES	4,15,193.06	3,74,360.72	98,391.48	93,186.27



Part III Statement of Cash flow:

₹ in Lakhs

	Particulars	Consolidated			Standalone		
		Half year ended Sep 30, 2026	Half year ended Sep 30, 2025	Year ended Mar 31, 2026	Half year ended Sep 30, 2026	Half year ended Sep 30, 2025	Year ended Mar 31, 2026
		Unaudited	Unaudited	Audited	Unaudited	Unaudited	Audited
A	Cash flows from Operating Activities						
	Profit before tax	36,857.79	30,293.97	63,441.57	8,645.27	6,108.21	14,964.76
	Adjusted for :						
	Depreciation and amortisation expense	7,024.24	5,682.91	12,220.50	237.27	371.68	732.40
	Interest & other income	(2,424.28)	(1,869.51)	(3,398.35)	(153.49)	(744.12)	(1,008.88)
	Dividend income	-	-	-	(7,827.43)	(4,533.28)	(12,360.71)
	Finance cost	-	-	-	646.20	646.20	1,288.87
	Share based payments	815.06	1,359.68	2,871.09	(198.69)	316.48	106.04
	Gain on sale of investments	(154.37)	(185.25)	(261.48)	-	-	-
	Unrealised loss/(gain) on exchange differences	748.68	(465.99)	898.66	1.03	1.60	3.80
	Interest on leases	280.71	258.40	439.15	-	-	-
	Provision for other current financial assets	95.46	118.31	166.66	-	-	-
	Provision for doubtful debts	679.71	680.13	1,323.22	18.35	74.40	94.89
	Property, plant and equipment written-off during the year	-	-	50.52	-	-	21.04
	Gain on disposal of property plant and equipment	-	-	(5.82)	-	-	-
	Operating profits before working capital changes	43,923.00	35,872.65	77,745.72	1,368.51	2,241.17	3,842.21
	Changes in current assets and liabilities						
	(Increase)/Decrease in trade receivables	6,310.89	(9,476.34)	(17,267.58)	(3,221.04)	2,279.71	19,275.54
	(Increase)/Decrease in financial and non-financial assets	14,893.05	(4,535.55)	(7,185.96)	831.09	3,689.22	1.97
	Increase/(Decrease) in financial and non-financial liabilities	(3,388.83)	1,795.78	9,983.10	(1,616.37)	315.32	(3,331.58)
	Increase/(Decrease) in trade payables & other liabilities	(16,721.68)	(1,369.60)	10,442.16	5,842.58	5,279.10	(15,528.97)
	Cash generated from operations	45,016.43	22,286.94	73,717.44	3,204.77	13,804.52	4,259.17
	Income taxes (paid)/refund received	(3,523.67)	(4,906.18)	(16,297.96)	219.54	1,400.42	(1,163.38)
	Net cash generated from operating activities	41,492.76	17,380.76	57,419.49	3,424.31	15,204.94	3,095.79
B	Cash flows from investing activities:						
	Payments for acquisition of property, plant and equipment	(2,447.47)	(1,701.77)	(1,087.28)	(64.67)	(121.71)	(233.97)
	Payments for acquisition of other intangibles	(3,296.84)	(2,312.92)	(8,677.74)	-	-	13.37
	Proceeds from disposal of property, plant and equipment	-	-	25.09	-	-	-
	Purchase of investments in subsidiary/associate	(781.60)	-	-	-	-	-
	(Loan advanced) to subsidiary/repayment received	-	-	-	-	2,584.02	13,455.12
	(Purchase)/sale of investments - short term liquid funds	(9,391.62)	8,939.27	(9,700.43)	-	2,101.44	2,101.44
	Dividend received from subsidiaries	-	-	-	7,827.43	4,533.28	12,360.71
	Interest & other income received	2,264.76	2,444.08	3,089.98	74.17	183.11	236.35
	Proceeds from/(investment made) in bank deposits	(20,640.16)	4,455.63	(366.35)	(1,216.67)	(410.01)	(176.60)
	Net cash (used in)/generated from investing activities	(34,292.93)	11,824.29	2,684.13	6,620.26	8,870.13	27,756.42
C	Cash flows from financing activities:						
	Proceeds from issue of shares	0.17	-	-	0.17	-	-
	Dividend received from/(purchase) of treasury Shares	37.54	(1,858.63)	(1,821.46)	37.54	(1,858.63)	(1,821.46)
	Shares bought back including transaction cost	-	(17,925.76)	(17,928.76)	-	(17,925.76)	(17,928.76)
	Payment of lease liabilities	(581.45)	(586.66)	(1,295.58)	-	-	-
	Interest paid on lease liabilities	(280.71)	(258.40)	(439.15)	-	-	-
	Dividends and dividend tax paid during the period/year	(7,957.04)	(8,077.04)	(16,034.08)	(7,957.04)	(8,077.04)	(16,034.08)
	Net cash used in financing activities	(8,781.49)	(28,706.49)	(37,519.03)	(7,919.33)	(27,861.43)	(35,784.30)
D	Net increase / (decrease) in cash and cash equivalents	(1,581.66)	498.56	22,584.58	2,125.24	(3,786.36)	(4,932.09)
E	Cash and cash equivalents at the beginning of the year	72,734.88	50,150.30	50,150.30	2,103.84	7,035.93	7,035.93
F	Cash acquired on VF-FZC and its subsidiaries acquisition	766.01	-	-	-	-	-
G	Cash and cash equivalents at the end of the year	71,919.23	50,648.86	72,734.88	4,229.08	3,249.57	2,103.84



The above consolidated statement of cash flows has been prepared under indirect method in accordance with the Indian Accounting Standard 7 on "Statement of Cash Flows".

Notes:

1. The above un-audited consolidated and standalone financial results of Tanla Platforms Limited ('the Company') and its subsidiaries (together referred as " the Group") for the quarter and half year ended September 30, 2026, which have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 (the Act) read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by Securities and Exchange Board of India(SEBI), were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings concluded on October 27, 2026. The statutory auditors have carried out a limited review of the above said results.
2. On July 28, 2026, Karix Mobile FZLLC, UAE., a step down subsidiary of the Company, acquired 100% of the business of "Value First Middle East FZC, UAE"., ("VF FZC") and its three subsidiaries (Value First Technologies LLC., UAE, Value First for Telecom and Information Technology Co., Kingdom of Saudi Arabia (KSA) and PT VFirst Komunikasi Indonesia., Indonesia) for a consideration of ₹16,327.73 lakhs (₹1,200.00 lakhs payable in cash and ₹15,127.73 lakhs representing the assumption and/or discharge of liabilities of VF FZC (including amounts payable to Tanla group entities). The acquired business has been consolidated in these un-audited consolidated financial results with effect from August 01, 2026, being the date of consummation. The initial accounting of such acquisition has been determined on a provisional basis as the Purchase Price Allocation (PPA) is yet to be finalized as on date. Based on the provisional purchase price allocation, the Group has recognised the fair value of net identified intangible assets acquired at ₹7,261.67 lakhs, resulting in the recognition of goodwill amounting to ₹9,066.06 lakhs.

The un-audited consolidated financial results for the half-year ended September 30, 2026 does not include the results for the quarter ended June 30, 2026 in relation to the above entities. Hence, the figures in these un-audited consolidated financial results for the half-year ended September 30, 2026 and September 30, 2025 as well as quarter ended September 30, 2026 and June 30, 2026 are not comparable.

3. The Board of Directors, at its meeting held on October 27, 2026, declared an interim dividend of ₹6 per equity share of face value ₹1 each (600%), aggregating to ₹7,958.04 lakhs.
4. During the quarter, an aggregate of 52,965 equity shares were allotted or transferred, as the case may be, to eligible employees pursuant to the exercise of vested options. Of these, 16,665 equity shares of face value of ₹1 each, were allotted under the Tanla Platforms Limited RSU Plan 2021, resulting in an increase of the Company's paid-up equity share capital to ₹1,326.34 lakhs. The balance 36,300 equity shares were transferred by the TPL ESOP Trust under the TPL Stock Options Scheme 2024. Consequently, the Trust's shareholding decreased from 6,19,600 to 5,83,300 equity shares, with no change in the Company's equity share capital arising from these transfers.
5. The paid-up equity share capital as at September 30, 2026 includes Treasury shares with aggregate face value of ₹5.83 lakhs (March 31, 2026 - ₹6.20 lakhs).
6. During FY 2018-19, the Company entered into a Share Purchase Agreement ("SPA") for the acquisition of equity shares of Karix Mobile Private Limited from a non-resident seller ("the Seller"). At the time of the transaction, the Seller relied on the capital gains exemption available under the provisions of the Double Taxation Avoidance Agreement ("the Treaty") between India and Mauritius, supported by a tax opinion from an external tax advisor concluding that no withholding tax was required to be deducted under Section 195 of the Income-tax Act, 1961.

On March 31, 2026, the Company received an order issued under Sections 201(1) and 201(1A) of the Income tax Act, 1961 from the income tax department, determining a demand aggregating to ₹4,690.23 lakhs comprising tax and interest there on towards non- deduction of withholding taxes. The Company has filed an appeal against the said order within prescribed timelines.

Subsequent to the filing of the appeal, the Assessing Officer issued a further notice seeking additional information and supporting documents in connection with the matter. The Company has duly furnished the requested information within the prescribed timelines. The matter is currently under examination and remains pending before the Assessing Officer.

A deposit of ₹8.89 crore, representing 20% of the demand, was paid on July 04, 2026, under protest and has been fully indemnified by the Seller. Based on management's assessment, supported by the opinion of an independent tax consultant, the Company expects a favourable outcome and does not anticipate any material liability arising from this matter.

7. The Group operates in a single segment as "CPaaS" (Communications Platform as a Service) provider.
8. The un-audited consolidated financial results for the quarter and half-year ended September 30, 2026 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 :

₹ in Lakhs

Particulars	Quarter Ended		
	Sep 30, 2026 Unaudited	Jun 30, 2026 Unaudited	Sep 30, 2025 Unaudited
Revenue from operations	22,502.44	21,434.28	16,927.66
Profit before tax	549.64	8,095.63	529.21
Profit after tax	452.37	8,019.60	314.08

9. The basic EPS and diluted EPS for the quarter/period have not been annualised.
10. Previous period's/year's figures have been regrouped/reclassified wherever necessary, to confirm with the current period classification.

For and on behalf of the Board of Directors

Place: Hyderabad
Date: October 27, 2026



DASARI UDAY
KUMAR REDDY

Digitally signed by DASARI
UDAY KUMAR REDDY
Date: 2026.10.27 16:51:30
+05'30'

D.Uday Kumar Reddy
Chairman & CEO
DIN: 00003382

