



Tanla Platforms Limited

Tanla Technology Centre,
Madhapur, Hyderabad,
Telangana, India - 500081

CIN: L72200TG1995PLC021262



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91-40-23122999



info@tanla.com



www.tanla.com

Date: January 21, 2025

To,

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

Subject: Subject: Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024.

This is for your information and records.

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

We request you to take note of the same and oblige.

Thanking you

Yours faithfully,
For **Tanla Platforms Limited**

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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 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 unaudited standalone financial results of Tanla Platforms Limited (hereinafter referred to as 'the Company') for the quarter ended December 31, 2024 and the year-to-date results for the period from April 01, 2024 to December 31, 2024 ("the nine-months ended") (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. 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.
5. We did not review the interim financial information of a branch included in the Statement, whose financial information reflect total revenues of Rs. 27.72 Lakhs and Rs.88.88 Lakhs, total net loss after tax of Rs. 16.67 Lakhs and Rs.70.45 Lakhs and total comprehensive loss of Rs. 17.92 Lakhs and Rs.71.34 Lakhs for the quarter ended December 31, 2024 and for the nine-months ended respectively as considered in the corresponding Statement of the branch included in the accompanying statement. 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.



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Our conclusion is not modified in respect of the above matter with respect to our reliance on the work done by and report of the branch auditor.

For M S K A & Associates

Chartered Accountants

ICAI Firm Registration No.105047W

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ANANTHAKRISHNA

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Ananthakrishnan Govindan

Partner

Membership No.: 205226

UDIN: 25205226BMKTMY8510



Place: Hyderabad

Date: January 21, 2025

Independent Auditor’s Review Report on unaudited quarterly and year-to-date consolidated financial results of Tanla Platform 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 unaudited consolidated 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 December 31, 2024 and the year-to-date results for the period from April 01, 2024 to December 31, 2024 (“the nine-months”) (‘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. 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.



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4. This Statement includes the results of the Holding Company (including a branch) 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 Softtech 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 reports 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 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.
6. We did not review the interim financial information of a branch and a subsidiary included in the Statement, whose financial information reflect total revenues of Rs. 21,227.52 Lakhs and Rs.57,104.83 Lakhs, total net profit after tax of Rs. 2,912.52 Lakhs and Rs. 9,653.83 Lakhs and total comprehensive income of Rs. 3,488.56 Lakhs and Rs.10,342.77 Lakhs for the quarter and for the nine months ended December 31, 2024 respectively, as considered in the corresponding standalone unaudited financial information of the branch and subsidiary included in the accompanying Statement. The interim financial information of the branch and subsidiary has been reviewed by the branch auditor and other 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 branch and a subsidiary, are based solely on the reports



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of such branch auditor and other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the work done by and report of the branch auditor and other auditor.

7. The Statement also includes the interim financial information of fifteen Subsidiaries (including LLPs) which are not subject to review by their auditors, whose interim financial information reflects total revenue of Rs. 557.68 Lakhs and Rs. 4,171.30 Lakhs, total net profit after tax of Rs. 27.83 Lakhs and Rs. 494.19 Lakhs and total comprehensive income of Rs. 4.29 Lakhs and Rs. 484.47 Lakhs for the quarter and the nine months ended December 31, 2024, respectively, as considered in the accompanying Statement. Our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the interim financial information as furnished by the Management. According to the information and explanations given to us by the Management, the interim financial information of these subsidiaries 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 information certified by the management.

For M S K A & Associates

Chartered Accountants

ICAI Firm Registration No.105047W

GOVINDAN

ANANTHAKRISH

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Ananthkrishnan Govindan

Partner

Membership No.: 205226

UDIN: 25205226BMKTMZ7709

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Place: Hyderabad

Date: January 21, 2025

TANLA PLATFORMS LIMITED

CIN: L72200TG1995PLC021262

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

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024



₹ in Lakhs, except per share data

Particulars	Consolidated Results						Standalone Results					
	Quarter ended Dec 31, 2024	Quarter ended Sep 30, 2024	Quarter ended Dec 31, 2023	Nine months ended Dec 31, 2024	Nine months ended Dec 31, 2023	Year ended Mar 31, 2024	Quarter ended Dec 31, 2024	Quarter ended Sep 30, 2024	Quarter ended Dec 31, 2023	Nine months ended Dec 31, 2024	Nine months ended Dec 31, 2023	Year ended Mar 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income from Operations												
1 Revenue from operations (net)	1,00,042.90	1,00,072.28	1,00,257.03	3,00,335.67	2,92,227.46	3,92,779.12	20,433.24	22,298.07	26,282.23	66,723.94	74,853.13	1,01,212.11
2 Other Income	939.72	1,025.82	506.59	2,927.02	1,666.41	4,263.94	682.38	8,738.58	409.83	10,128.47	6,290.18	13,766.67
3 Total income (1+2)	1,00,982.62	1,01,098.10	1,00,763.62	3,03,262.69	2,93,893.87	3,97,043.06	21,115.62	31,036.65	26,692.06	76,852.41	81,143.31	1,14,978.78
4 Expenses												
(a) Cost of services	73,975.40	73,888.82	73,265.82	2,21,142.21	2,13,489.28	2,87,184.74	16,850.12	18,462.91	23,089.08	55,259.90	65,228.03	87,053.65
(b) Employee benefits expense	5,660.59	5,437.11	4,623.83	15,823.68	12,395.49	16,904.38	1,231.51	1,139.77	952.15	3,269.47	3,086.12	4,061.42
(c) Depreciation and amortisation expense	2,457.24	2,344.08	2,336.55	7,071.94	6,240.86	8,526.85	207.76	209.07	205.06	619.34	561.36	765.32
(d) Connectivity & bandwidth charges	721.88	872.87	656.79	2,420.98	1,714.59	2,475.35	108.00	130.06	157.41	406.68	441.14	677.96
(e) Finance costs	146.96	150.10	169.94	454.18	456.38	620.18	626.67	626.67	626.67	1,873.20	1,253.34	1,873.20
(f) Other expenses	3,343.58	2,332.83	2,432.01	8,211.24	7,447.45	12,991.12	1,273.14	734.30	1,017.79	2,729.86	2,617.11	3,783.90
Total expenses	86,305.65	85,025.81	83,484.94	2,55,124.23	2,41,744.05	3,28,702.62	20,297.20	21,302.78	26,048.16	64,158.45	73,187.10	98,215.45
5 Profit before exceptional items/share in net profit/(loss) of associate (3-4)	14,676.97	16,072.29	17,278.68	48,138.46	52,149.82	68,340.44	818.42	9,733.87	643.90	12,693.96	7,956.21	16,763.33
6 Exceptional item	-	-	-	-	-	-	-	-	-	-	-	-
7 Profit before non-controlling interest/share in net profit/(loss) of associate (5-6)	14,676.97	16,072.29	17,278.68	48,138.46	52,149.82	68,340.44	818.42	9,733.87	643.90	12,693.96	7,956.21	16,763.33
8 Share in net profit/(loss) of associate	-	-	-	-	-	-	-	-	-	-	-	-
9 Profit before tax (7+8)	14,676.97	16,072.29	17,278.68	48,138.46	52,149.82	68,340.44	818.42	9,733.87	643.90	12,693.96	7,956.21	16,763.33
10 Tax expense												
- Current tax	3,227.97	3,054.47	3,221.89	9,628.77	10,572.51	13,566.75	187.89	341.90	58.50	920.85	374.52	1,004.81
- Prior period taxes/MAT credit	(666.56)	(84.42)	(166.47)	(796.36)	(349.18)	(128.08)	0.03	-	9.27	0.03	9.27	9.27
- Deferred tax	264.08	81.09	209.82	311.12	117.65	70.22	113.36	67.80	126.65	229.34	406.08	490.51
11 Net Profit for the period/year (9-10)	11,851.48	13,021.15	14,013.44	38,994.93	41,808.84	54,831.55	517.14	9,324.17	449.48	11,543.74	7,166.34	15,258.74
Attributable to												
Shareholders of the Company	11,851.48	13,021.15	14,013.44	38,994.93	41,808.84	54,831.55	517.14	9,324.17	449.48	11,543.74	7,166.34	15,258.74
Non controlling Interest	-	-	-	-	-	-	-	-	-	-	-	-
12 Other comprehensive Income/(loss)	532.35	90.19	46.98	631.10	225.68	216.30	(2.24)	(0.23)	2.82	(2.34)	(119.02)	182.03
13 Total Comprehensive income /(loss)(11+12)	12,383.83	13,111.34	14,060.42	39,626.03	42,034.52	55,047.85	514.90	9,323.94	452.30	11,541.40	7,047.32	15,440.77
Attributable to												
Shareholders of the Company	12,383.83	13,111.34	14,060.42	39,626.03	42,034.52	55,047.85	514.90	9,323.94	452.30	11,541.40	7,047.32	15,440.77
Non controlling Interest	-	-	-	-	-	-	-	-	-	-	-	-
14 Paid-up equity share capital (Face Value of Re.1 each)	1,346.17	1,345.67	1,344.60	1,346.17	1,344.60	1,344.60	1,346.17	1,345.67	1,344.60	1,346.17	1,344.60	1,344.60
15 Other equity	-	2,09,412.97	-	-	-	1,92,833.63	-	58,577.68	-	-	-	58,214.05
16 Earnings per share(EPS) (Face Value of Re.1 each) (refer note 5)												
(a) Basic	8.82	9.70	10.42	29.02	31.10	40.79	0.39	6.94	0.33	8.59	5.33	11.35
(b) Diluted	8.81	9.67	10.42	28.97	31.08	40.71	0.38	6.93	0.33	8.58	5.33	11.33

Notes:

1. The above unaudited consolidated and standalone financial results of Tanla Platforms Limited ('the Company') for the quarter and nine months ended December 31, 2024, which have been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by Securities and Exchange Board of India, were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on January 21, 2025. The statutory auditors have carried limited review of above said results.
2. **Valuefirst Acquisition:**
The consolidated unaudited financial results for the year to date period ended December 31, 2023 do not include the results of ValueFirst and its subsidiaries. Accordingly the consolidated results of year to date period ended December 31, 2024 are not comparable with year to date period ended December 31, 2023.
3. The Board of Directors have declared interim dividend of ₹ 6 per equity share (Face value Re. 1 per equity share) amounting to ₹ 8,077.04 lakhs for the financial year 2024-25 in the board meeting held on January 21, 2025.
4. The Company operates in a single segment as "CPaaS" provider".
5. The basic EPS and diluted EPS for the interim periods have not been annualised.
6. The unaudited financials results for the quarter and nine months ended December 31, 2024 are available on the Company's website (www.tanla.com) and on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com)

Key standalone information is given below :

₹ in Lakhs

Particulars	Quarter Ended		
	Dec 31, 2024 Unaudited	Sep 30, 2024 Unaudited	Dec 31, 2023 Unaudited
Revenue from operations(net)	20,433.24	22,298.07	26,282.23
Profit before tax	818.42	9,733.87	643.90
Profit after tax	517.14	9,324.17	449.48

7. The Employee stock option plan trust scheme (ESOP Trust) acquired an aggregate of 3,19,600 equity shares of the company (Treasury shares) from open market during the quarter ended September 30, 2024 and December 31, 2024. The value involved is Rs. 3,002 Lakhs. These shares are included in the company's total share capital
8. Previous period/year figures have been regrouped/reclassified where necessary, to conform to current period/year classification.

Hyderabad
January 21, 2025



For and on behalf of the Board of Directors

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D.Uday Kumar Reddy
Chairman & CEO
DIN: 00003382





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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

S. No.	Particulars	in INR crore
1	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
2	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3	Total financial indebtedness of the listed entity including short-term and long-term debt	0

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable.