



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

October 20, 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
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Dear Madam/Sir,

Sub: Filing of Unaudited Financial Results of the Company for the Quarter and half year ended September 30, 2022, in compliance with Regulation 33 of the SEBI (LODR) Regulations, 2015.

In continuation to our letter dated October 10, 2022, intimating about meeting of the Board of Directors of the Company, inter-alia, to consider and approve the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended September 30, 2022, please be informed that the said results were approved by the Board at their Meeting held on October 20, 2022. (Meeting concluded at 07:00 P.M.)

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), please find enclosed herewith the Unaudited Financial Results (as per Ind.AS) of the Company for the quarter and half year ended September 30, 2022, along with the Limited Review Report of the Statutory Auditors, M/s. MSKA & Associates for your records.

Request you to take the same on record and oblige.

Yours faithfully,

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

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ADHA
CHAVA
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SESHANURADHA
CHAVA
Date: 2022.10.20
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Seshanuradha Chava
General Counsel and Company Secretary
ACS-15519

TANLA PLATFORMS LIMITED

(formerly Tanla Solutions Limited)

CIN: L72200TG1995PLC021162

TANLA TECHNOLOGY CENTRE, HITECH CITY ROAD, MADHAPUR, HYDERABAD - 500081
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022



₹ in Lakhs

Particulars (Refer notes below)	Consolidated Results for the						Standalone Results for the					
	Quarter ended Sept 30, 2022	Quarter ended June 30, 2022	Quarter ended Sept 30, 2021	Half Year ended Sept 30, 2022	Half Year ended Sept 30, 2021	Year ended March 31, 2022	Quarter ended Sept 30, 2022	Quarter ended June 30, 2022	Quarter ended Sept 30, 2021	Half Year ended Sept 30, 2022	Half Year ended Sept 30, 2021	Year ended March 31, 2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income from Operations												
1 Revenue from Operations (net)	85,104.22	80,014.37	84,161.76	1,65,118.59	1,46,800.12	3,20,597.33	28,426.56	32,332.34	29,435.99	60,758.90	52,133.21	1,24,687.30
2 Other Income	1,107.49	449.14	314.48	1,556.63	744.61	1,612.62	10,644.07	396.56	1,660.95	11,040.63	1,919.72	2,731.56
3 Total income (1+2)	86,211.71	80,463.51	84,476.24	1,66,675.22	1,47,544.73	3,22,209.95	39,070.63	32,728.90	31,096.94	71,799.53	54,052.93	1,27,418.86
4 Expenses												
(a) Cost of services	64,538.78	61,510.90	61,138.78	1,26,049.68	1,06,431.51	2,29,793.74	23,935.15	28,237.81	24,456.28	52,172.96	42,126.13	1,02,933.93
(b) Employee benefits expense	3,828.39	3,251.62	3,305.47	7,080.01	5,836.03	12,684.54	1,383.86	1,245.47	1,329.46	2,629.33	2,084.55	4,822.30
(c) Depreciation and amortisation expense	1,003.74	928.35	1,041.40	1,932.09	1,956.37	4,085.63	172.58	168.16	156.36	340.74	304.47	643.59
(d) Connectivity and bandwidth charges	300.40	350.44	351.00	650.84	626.18	1,344.64	74.93	163.30	189.86	238.23	337.38	736.96
(e) Finance costs	41.05	32.39	57.87	73.44	74.15	132.18	4.33	5.25	3.34	9.58	7.76	15.50
(f) Other expenses	2,483.74	1,831.55	1,498.37	4,315.29	2,585.38	6,757.38	717.23	669.79	674.89	1,387.02	1,121.03	2,882.58
Total expenses	72,196.10	67,905.25	67,392.89	1,40,101.35	1,17,509.62	2,54,798.11	26,288.08	30,489.78	26,810.19	56,777.86	45,981.32	1,12,034.86
5 Profit before exceptional items/share in net profit/(loss) of associate (3-4)	14,015.61	12,558.26	17,083.35	26,573.87	30,035.11	67,411.84	12,782.55	2,239.12	4,286.75	15,021.67	8,071.61	15,384.00
6 Exceptional items	-	-	-	-	-	-	-	-	-	-	-	-
7 Profit before non-controlling interest/share in net profit/(loss) of associate (5-6)	14,015.61	12,558.26	17,083.35	26,573.87	30,035.11	67,411.84	12,782.55	2,239.12	4,286.75	15,021.67	8,071.61	15,384.00
8 Share in net profit/(loss) of associate	-	-	-	-	-	-	-	-	-	-	-	-
9 Profit before tax (7-8)	14,015.61	12,558.26	17,083.35	26,573.87	30,035.11	67,411.84	12,782.55	2,239.12	4,286.75	15,021.67	8,071.61	15,384.00
10 Tax expense												
- Current tax	2,808.36	2,538.95	3,356.95	5,347.31	5,845.43	13,371.09	510.89	325.28	592.38	836.17	1,260.15	2,602.39
- Prior period taxes/MAT credit	(324.01)	(216.56)	(177.66)	(540.57)	(373.03)	(636.95)	-	-	-	-	-	15.75
- Deferred tax	486.74	194.59	287.01	681.33	497.17	749.79	200.25	153.57	237.28	353.82	499.70	897.62
11 Net Profit for the period/year (9-10)	11,044.52	10,041.28	13,617.05	21,085.80	24,065.54	53,927.91	12,071.41	1,760.27	3,457.09	13,831.68	6,311.76	11,868.24
Attributable to												
Shareholders of the Company	11,044.52	10,041.28	13,617.05	21,085.80	24,065.54	53,927.91	12,071.41	1,760.27	3,457.09	13,831.68	6,311.76	11,868.24
Non controlling Interest	-	-	-	-	-	-	-	-	-	-	-	-
12 Other comprehensive Income	779.75	1,193.14	25.11	1,972.89	225.39	687.90	21.22	41.11	13.45	62.33	32.38	46.78
13 Total Comprehensive Income (11+12)	11,824.27	11,234.42	13,642.16	23,058.69	24,290.93	54,615.81	12,092.63	1,801.38	3,470.54	13,894.01	6,344.14	11,915.02
Attributable to												
Shareholders of the Company	11,824.27	11,234.42	13,642.16	23,058.69	24,290.93	54,615.81	12,092.63	1,801.38	3,470.54	13,894.01	6,344.14	11,915.02
Non controlling Interest	-	-	-	-	-	-	-	-	-	-	-	-
14 Paid-up equity share capital (Face Value of ₹ 1 each)	1,357.46	1,357.46	1,353.31	1,357.46	1,353.31	1,357.46	1,357.46	1,357.46	1,353.31	1,357.46	1,353.31	1,357.46
15 Other equity	-	-	-	-	-	1,34,046.91	-	-	-	-	-	68,682.86
16 Earnings per share (Face Value of ₹ 1 each) (refer note 4)												
(a) Basic	8.14	7.40	10.04	15.53	17.71	39.77	8.89	1.30	2.55	10.19	4.65	8.75
(b) Diluted	8.13	7.38	10.04	15.52	17.71	39.74	8.88	1.29	2.55	10.18	4.65	8.75



Notes:

1. The above unaudited consolidated and standalone financial results of Tanla Platforms Limited (formerly known as Tanla Solutions Limited) ('the Company') for the quarter and half year ended September 30, 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 their meeting held on October 20, 2022. The Statutory Auditors have carried out a limited review on the unaudited consolidated and standalone financial results and issued unmodified opinion thereon.

2. The Unaudited consolidated financial results include financials of subsidiaries 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 Softech Private Limited, India | v) Tanla Digital Labs FZ-LLC, Dubai | vi) Tanla Digital (India) Private Limited, India |
| vii) Tanla Foundation, India | viii) Tanla Digital Labs (UK) Private Limited., London, U.K | |

3. The Company operates in a single segment as "CPaaS provider".

4. The basic EPS and diluted EPS for the quarters have not been annualised.

5. Buyback of equity shares:

The Board of Directors at their meeting held on September 08, 2022, approved the Buy-back of 14,16,666 fully paid up equity shares of face value of ₹1/- each at a price of ₹1,200/- (Indian Rupees Twelve Hundred Only) per Equity Share for an aggregate maximum amount not exceeding ₹17,000.00 lakhs (Indian Rupees Seventeen Thousand lakhs only), under the tender offer route. Subsequent to the Board Meeting, the Company obtained the Shareholders' approval for Buy-back on October 11, 2022. The Public Announcement dated October 12, 2022 was published on October 13, 2022 and the Draft Letter of Offer was filed with SEBI on October 17, 2022.

6. 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.

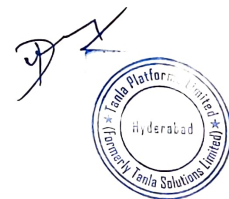
7. The unaudited consolidated and standalone financial results for the quarter and half year ended September 30, 2022 are available on the Company's website (www.tanla.com) and on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com).

Key standalone information is given below :

₹ in Lakhs

Particulars	Quarter Ended		
	Sep 30, 2022 (Unaudited)	June 30, 2022 (Unaudited)	Sep 30, 2021 (Unaudited)
Revenue from operations and Other Income	39,070.63	32,728.90	31,096.94
Profit before tax	12,782.55	2,239.12	4,286.75
Profit after tax	12,071.42	1,760.27	3,457.09

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

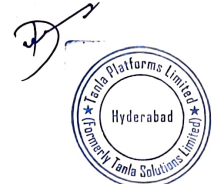


Part II

Statement of Assets and Liabilities:

₹ in Lakhs

Particulars	Consolidated		Standalone	
	As at Sept 30, 2022 (Unaudited)	As at Mar 31, 2022 (Audited)	As at Sept 30, 2022 (Unaudited)	As at Mar 31, 2022 (Audited)
I. ASSETS				
(1) Non-current assets				
(a) Property, Plant and Equipment	4,917.97	4,285.06	2,368.48	2,384.62
(b) Intangible assets	12,141.92	7,884.86	666.44	762.07
(c) Intangible assets under development	1,654.65	4,022.76	-	-
(d) Goodwill on Consolidation	13,455.69	13,455.69	-	-
(e) Right-of-use Lease assets	4,482.95	4,843.96	-	-
(f) Capital Work in Progress	5,023.92	1,335.21	-	-
(g) Financial assets				
(i) Investments	-	-	32,742.44	32,797.44
(ii) Other financial assets	1,357.95	7,114.11	-	-
(h) Deferred tax assets (net)	3,827.19	3,954.21	2,460.65	2,813.24
(i) Other non-current assets	3,663.77	4,393.40	1,753.50	1,826.50
Total non current assets	50,526.01	51,289.26	39,991.51	40,583.87
(2) Current Assets				
(a) Financial Assets				
(i) Trade receivables	56,708.11	56,033.02	26,180.32	23,414.69
(ii) Cash and cash equivalents	83,249.47	84,214.85	20,160.26	19,864.57
(iii) Bank balances other than cash and cash equivalents	1,983.51	2,012.10	226.53	189.39
(iv) Loans and advances	-	-	14,253.77	11,349.07
(v) Other financial assets	42,119.85	39,509.34	10,724.15	13,793.45
(b) Other current assets	9,238.31	6,403.74	1,380.64	2,704.05
Total current assets	1,93,299.25	1,88,173.05	72,925.67	71,315.22
TOTAL ASSETS	2,43,825.26	2,39,462.31	1,12,917.18	1,11,899.09
II. EQUITY AND LIABILITIES				
(1) Equity				
(a) Equity share capital	1,357.46	1,357.46	1,357.46	1,357.46
(b) Other equity	1,47,310.45	1,34,046.91	72,762.82	68,682.86
Total equity	1,48,667.91	1,35,404.37	74,120.28	70,040.32
(2) Non current liabilities				
(a) Financial liabilities				
(i) Lease liabilities	4,480.64	4,467.80	-	-
(ii) other financial liabilities	42.69	42.92	42.70	42.92
(b) Provisions	228.18	705.81	65.61	53.47
(c) Other non-current liabilities	55.84	46.85	55.85	46.85
Total Non Current Liabilities	4,807.35	5,263.38	164.16	143.24
(3) Current liabilities				
(a) Financial liabilities				
(i) Trade payables				
(a) Total outstanding dues of micro and small enterprises	225.54	5.65	0.01	4.62
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	53,828.66	67,844.41	30,257.93	30,896.58
(ii) Lease liabilities	630.05	885.16	-	-
(iii) other financial liabilities	31,438.67	24,432.54	8,232.78	10,569.54
(b) Other current liabilities	833.05	2,717.29	139.11	241.88
(c) Provisions	22.19	109.13	2.91	2.91
(d) Liabilities for current tax (net)	3,371.84	2,800.38	-	-
Total Current liabilities	90,350.00	98,794.56	38,632.74	41,715.53
TOTAL EQUITY AND LIABILITIES	2,43,825.26	2,39,462.31	1,12,917.18	1,11,899.09



Part III

Statement of Cash flow:

₹ in Lakhs

	Particulars	Consolidated			Standalone		
		Half year ended Sept 30, 2022 (Unaudited)	Half year ended Sept 30, 2021 (Unaudited)	Year ended March 31, 2022 (Audited)	Half year ended Sept 30, 2022 (Unaudited)	Half year ended Sept 30, 2021 (Unaudited)	Year ended March 31, 2022 (Audited)
A	Cash flows from Operating Activities						
	Profit before tax	26,573.88	30,035.11	67,411.84	15,021.66	8,071.61	15,384.00
	Adjusted for :						
	Depreciation and amortisation	1,932.09	1,956.37	4,085.63	340.74	304.47	643.59
	Interest and other income	(1,511.86)	(744.61)	(1,612.62)	(906.81)	(568.44)	(1,380.29)
	Dividend income	-	-	-	(10,169.19)	(1,351.28)	(1,351.28)
	ESOP and ESPS cost	1,064.16	148.76	906.83	678.03	148.76	666.76
	Provision for diminution of investment in Associate	35.37	-	-	35.37	-	-
	Unrealised (loss)/gain on forex fluctuation (net)	1,173.79	53.43	622.77	1.04	(2.81)	178.26
	Interest on leases	56.44	56.84	109.50	-	-	-
	Provision for gratuity and leave encashment	192.90	106.09	318.58	66.00	14.09	85.02
	Provision for doubtful debts	98.25	555.56	644.44	-	27.72	81.04
	Operating profits before working capital charges	29,615.02	32,167.55	72,486.97	5,066.84	6,644.12	14,307.10
	Changes in current assets and liabilities						
	(Increase)/Decrease in trade receivables	(773.34)	(6,974.81)	(19,362.78)	(2,765.63)	4,132.93	(3,423.42)
	(Increase)/Decrease in financial and non-financial assets	(2,014.93)	(12,644.50)	(14,431.14)	2,970.19	(6,690.47)	(5,100.20)
	Increase/(Decrease) in financial and non-financial liabilities	4,332.36	10,562.47	7,190.50	(2,277.73)	2,750.93	2,918.62
	Increase/(Decrease) in trade payables and other liabilities	(14,779.38)	18,880.76	14,405.03	(643.27)	4,687.06	6,244.16
	Cash generated from operations	16,379.73	41,991.47	60,288.58	2,350.40	11,524.55	14,946.26
	Income taxes paid	(6,315.87)	(4,683.25)	(11,646.35)	840.70	(1,876.10)	(5,225.22)
	Net cash generated from operating activities	10,063.86	37,308.22	48,642.23	3,191.10	9,648.45	9,721.04
B	Cash flows from Investing Activities						
	(Purchase)/Sale of Property, Plant and Equipment and intangible assets	(7,046.64)	(2,290.80)	(6,166.78)	(225.26)	(341.25)	(594.78)
	(Purchase)/Sale of Investments in Subsidiary/associate	-	-	-	55.00	-	149.00
	Dividend received from Subsidiary	-	-	-	10,169.19	1,351.28	1,351.28
	Interest and other income received	1,048.52	744.61	1,073.97	906.81	568.44	1,102.02
	Movement in other bank balances	6,000.00	-	(5,995.81)	-	-	-
	Loans to subsidiaries	-	-	-	(2,904.70)	-	(6,279.03)
	Net cash used in investing activities	1.88	(1,546.19)	(11,088.62)	8,001.04	1,578.47	(4,271.51)
C	Cash flows from Financing Activities						
	Proceeds from issue of shares	0.33	-	109.95	0.33	-	109.95
	Shares bought back including transaction cost	-	(8,192.22)	(8,192.22)	-	(8,192.22)	(8,192.22)
	Payment of lease liabilities	(200.39)	-	(305.23)	-	-	-
	Interest paid on lease liabilities	-	(63.28)	-	-	-	-
	Dividends and dividend tax paid	(10,859.64)	(1,353.31)	(1,353.31)	(10,859.64)	(1,353.31)	(1,353.31)
	Net Cash generated from financing activities	(11,059.70)	(9,608.81)	(9,740.81)	(10,859.31)	(9,545.53)	(9,435.58)
D	Net increase / (decrease) in cash and cash equivalents	(993.96)	26,153.22	27,812.79	332.83	1,681.41	(3,986.05)
E	Cash and cash equivalents at the beginning of the period	86,226.95	58,414.15	58,414.15	20,053.96	24,040.01	24,040.01
F	Cash and cash equivalents at the end of the period	85,232.99	84,567.37	86,226.95	20,386.79	25,721.42	20,053.96

For and on behalf of the Board of Directors

D. Uday Kumar Reddy
Chairman & CEO
DIN : 00006382

Hyderabad
October 20, 2022



Independent Auditor's Review Report on Consolidated Unaudited Quarterly and year to date financial results of Tanla Platforms Limited (Formerly Known as Tanla Solutions Limited) pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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

1. We have reviewed the accompanying statement of consolidated unaudited financial results of Tanla Platforms Limited (Formerly Known as Tanla Solutions Limited) ('the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter ended September 30, 2022 and the year to-date results for the period from April 01, 2022 to September 30, 2022 ('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 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and 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 Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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 SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



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

Sr. No	Name of the Company	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	Tanla Digital (India) Private Limited, India	Wholly Owned Step-down Subsidiary
5	Gamooga Softtech Private Limited, India	Wholly Owned Subsidiary
6	Tanla Digital Labs FZ-LLC, UAE	Wholly Owned Step-down Subsidiary
7	Tanla Foundation, India	Wholly Owned Subsidiary
8	Tanla Digital Labs UK Private Limited, UK	Wholly Owned Step-down Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the branch auditor and other auditor referred to in paragraph 6 to 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized 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 Subsidiary and Dubai Branch included in the consolidated unaudited financial results of the company, whose financial information reflects total assets of Rs. 29,802.59 Lakhs as at September 30, 2022 and total revenues of Rs. 17,640.31 Lakhs and Rs. 27,854.63 Lakhs, total net profit after tax of Rs. 555.11 Lakhs and Rs. 1,278.87 Lakhs and total comprehensive income of Rs. 602.92 Lakhs and Rs. 1,319.47 Lakhs for the quarter ended September 30,2022 and for the period from April 01,2022 to September 30,2022 respectively, and cash flows (net) of Rs. (6,113.18) Lakhs for the period from April 01, 2022 to September 30,2022, as considered in the respective standalone unaudited interim financial information of the Subsidiary and Dubai Branch included in the Group. The interim financial information of a Subsidiary and Dubai Branch have 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 Dubai branch and a Subsidiary, are based solely on the reports 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.



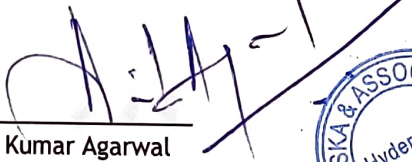
7. The Statement includes the interim financial information of two subsidiaries which have not been reviewed by their auditors, whose interim financial information reflect total assets of Rs. 14.93 Lakhs as at September 30, 2022 and total revenue of Rs. Nil and Rs. 3.70 Lakhs, total net (loss) after tax of Rs. (1.87) Lakhs and Rs. (1.97) Lakhs and total comprehensive (loss) of Rs. (1.87) Lakhs and Rs. (1.97) Lakhs for the quarter ended September 30,2022 and for the period from April 01, 2022 to September 30, 2022, respectively, and cash flows (net) of Rs. 14.44 Lakhs for the period from April 01, 2022 to September 30, 2022, as considered in the Statement. According to the information and explanations given to us by the Management, this financial information are not material to the Group.

Our conclusion is not modified in respect of the above matter

For M S K A & Associates

Chartered Accountants

ICAI Firm Registration No.105047W



Amit Kumar Agarwal
Partner

Membership No.: 214198

UDIN: 22214198BAMARL9412



Place: Hyderabad

Date: October 20,2022

Independent Auditor's Review Report on unaudited quarterly and year to date standalone financial results of Tanla Platforms Limited (Formerly Known as Tanla Solutions Limited) 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 (Formerly Known as Tanla Solutions Limited)

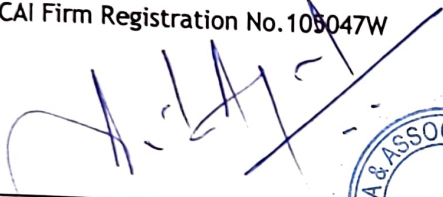
1. We have reviewed the accompanying statement of unaudited standalone financial results of Tanla Platforms Limited (Formerly Known as Tanla Solutions Limited) ('the Company') for the quarter ended September 30, 2022 and the year to-date results for the period April 01, 2022 to September 30, 2022 ('the 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 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 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and 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 Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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 reports of the branch auditor as stated in paragraph 5, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized 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 Dubai branch included in the Statement, whose financial information reflect total assets of Rs. 1,796.56 Lakhs as at September 30, 2022 and total revenues of Rs. Nil and Rs. 41.32 Lakhs, total net (loss) after tax of Rs. 149.57 Lakhs and Rs. 264.41 Lakhs and total comprehensive (loss) of Rs. 155.26 Lakhs and Rs. 272.26 Lakhs for the quarter ended September 30, 2022, and for the period from April 01, 2022, to September 30, 2022 respectively, and cash flows (net) of Rs. (96.96) Lakhs for the period from April 01, 2022, to September 30, 2022 as considered in the respective Statement of the branch included in the Company. The interim financial information of this branch has been reviewed by the branch auditors 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 solely on the report of such branch auditor and the procedures performed by us as stated in paragraph 3 above.

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

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


Amit Kumar Agarwal
Partner
Membership No.: 214198
UDIN: 22214198BAMBEB1286



Place: Hyderabad
Date: October 20, 2022