



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

Date: October 19, 2023

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: Outcome of the Board Meeting

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that, the Board of Directors of the Company, in their meeting held on Thursday, October 19, 2023, *inter-alia* discussed and approved the following:

1. Un-Audited Financial Results (Standalone and Consolidated) of the Company and noted the Limited Review Report of the Statutory Auditors, M/s. MSKA & Associates, for the quarter and half year ended September 30, 2023. (**Annexure 1**).
2. Allotment of 26,500 fully paid-up equity shares of Re.1/- each upon exercise of options granted under Tanla Platforms Limited - Restricted Stock Unit Plan 2021 (“RSU 2021”). The details required under Regulation 10(c) of SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 are enclosed herewith. (**Annexure 2**).

The Meeting of the Board of Directors commenced at 02:15 PM IST and concluded at 04:45 PM IST.

Request you to take the same on record and oblige.

Thanking you,

Yours faithfully,
For **Tanla Platforms Limited**

Seshanuradha Chava
General Counsel and Company Secretary
ACS-15519

Encl: as above

Independent Auditor’s Review Report on unaudited quarterly and year to date standalone financial results of Tanla Platforms 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

1. We have reviewed the accompanying statement of unaudited standalone financial results of Tanla Platforms Limited (‘the Company’) for the quarter ended September 30, 2023 and the year to-date results for the period April 01, 2023 to September 30, 2023 (‘the Half Year’) (collectively referred to as ‘the Statement’) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (‘the Regulations’).
2. This Statement, which is the responsibility of the Company’s Management and 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 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 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 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.



MSKA & Associates

Chartered Accountants

5. We did not review the interim financial information of a branch included in the Statement, whose financial information reflects total assets of Rs. 1,571.59 Lakhs as at September 30, 2023, total revenues of Rs. 36.30 and Rs. 69.13 Lakhs, total net loss after tax of Rs. 15.67 and Rs. 25.16 Lakhs and total comprehensive loss of Rs. 17.16 and Rs. 26.65 Lakhs for the quarter ended September 30, 2023, and for the Half Year respectively, cash inflow of Rs. 7.73 Lakhs for the Half Year, as considered in the respective Statement of the branch included in the Company. The interim financial information of this branch has been reviewed by the branch auditor whose report has been furnished to us, and our conclusion in so far as it relates to the amounts and disclosures included in respect of this branch, is based solely on the report of such branch auditor and the procedures performed by us as stated in paragraph 3 above.

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

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

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Ananthkrishnan Govindan
Partner
Membership No.: 205226
UDIN: 23205226BGWEFA7410



Place: Hyderabad
Date: October 19, 2023

Independent Auditor’s Review Report on Consolidated Unaudited Quarterly and year to date financial results of Tanla Platforms Limited (Group) 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

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **Tanla Platforms Limited** (‘the Holding Company’) and its subsidiaries, (the Holding Company and its subsidiaries together referred to as the ‘Group’) for the quarter ended September 30, 2023 and the year to-date results for the period from April 01, 2023 to September 30, 2023 (‘the Half Year’) (collectively referred to as ‘the Statement’), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (‘the Regulations’).
2. This Statement, which is the responsibility of the Holding Company’s Management and approved by the Holding Company’s Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ‘Interim Financial Reporting’ (‘Ind AS 34’), prescribed under Section 133 of the Companies Act, 2013 (‘the Act’) read with relevant rules issued thereunder and other 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 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	Valuefirst Digital Media Private Limited*	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 UK Private Limited, UK	Wholly Owned Step-down Subsidiary
10	Instacamp Marketing Private Limited*	Wholly Owned Step-down Subsidiary
11	ValueFirst Connect Private Limited*	Wholly Owned Step-down Subsidiary
12	Transcendent Communications Private Limited*	Wholly Owned Step-down Subsidiary
13	Octane Marketing Private Limited*	Wholly Owned Step-down Subsidiary
14	Communique Technology Solutions Private Limited*	Wholly Owned Step-down Subsidiary
15	ValueFirst Digital Media Pte Limited (Singapore)*	Wholly Owned Step-down Subsidiary
16	Eyespot Technologies LLP*	Wholly Owned Step-down Subsidiary
17	Supertech Communications LLP*	Wholly Owned Step-down Subsidiary
18	Mobtel Services LLP*	Wholly Owned Step-down Subsidiary
19	Navin Communications LLP*	Wholly Owned Step-down Subsidiary
20	Ontime Communications LLP*	Wholly Owned Step-down Subsidiary
21	Unimobile Messaging Solutions LLP*	Wholly Owned Step-down Subsidiary
22	Srinand Communications LLP*	Wholly Owned Step-down Subsidiary
23	ValueFirst Technologies Inc, Delaware, USA *	Wholly Owned Step-down Subsidiary

*W.e.f July 03, 2023.

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 a branch included in the Statement, whose financial information reflect total assets of Rs. 35,493.50 as at September 30, 2023, total revenues of Rs. 20,406.25 and Rs. 40,320.24, total net profit after tax of Rs. 1,909.99 and Rs. 4,086.64 and total comprehensive income of Rs. 2,076.34 and Rs. 4,239.71 for the quarter ended September 30, 2023, and for the period from April 01, 2023, to September 30, 2023, respectively, and cash out flow of Rs. 1,185.51 for the period from April 01, 2023, to September 30, 2023, as considered in the respective standalone unaudited financial information of the Subsidiary and branch included in the Group. The interim financial information of the Subsidiary and branch have been reviewed by the other auditor and branch auditor whose reports have been furnished to us, and our conclusion in so far as it relates to the amounts and disclosures included in respect of Subsidiary and branch, are based solely on the reports of such other auditor and branch auditor and the procedures performed by us as stated in paragraph 3 above.

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

7. The Statement includes the interim financial information of sixteen Subsidiaries (including LLPs) which have not been subject to review by their auditors, whose interim financial information reflects total assets of Rs. 1,468.51 as at September 30, 2023 and total revenue of Rs. 1.24 and Rs. Nil, total net loss after tax of Rs. 5.74 and Rs. 29.20 and total comprehensive loss of Rs. 5.74 and Rs. 28.57 for the quarter ended September 30, 2023 and for the period from April 01, 2023 to September 30, 2023, respectively, and cash inflow of Rs. 257.40 Lakhs for the period from April 01, 2023, to September 30, 2023 as considered in the Statement. Our conclusion in so far as it relates to the amounts and disclosures included in respect of these Subsidiaries (including LLPs), 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 (including LLPs) 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

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Ananthakrishnan Govindan

Partner

Membership No.: 205226

UDIN: 23205226BGWEFB7262

Place: Hyderabad

Date: October 19, 2023

TANLA PLATFORMS LIMITED

CIN: L72200TG1995PLC021262

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

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023



₹ in Lakhs

Particulars	Consolidated Results for the						Standalone Results for the					
	Quarter ended Sep 30, 2023	Quarter ended Jun 30, 2023	Quarter ended Sep 30, 2022	Half year ended Sep 30, 2023	Half year ended Sep 30, 2022	Year ended Mar 31, 2023	Quarter ended Sep 30, 2023	Quarter ended Jun 30, 2023	Quarter ended Sep 30, 2022	Half year ended Sep 30, 2023	Half year ended Sep 30, 2022	Year ended Mar 31, 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income from Operations												
1 Revenue from Operations (net)	1,00,859.22	91,111.21	85,104.22	1,91,970.43	1,65,118.59	3,35,455.49	23,846.12	24,724.78	28,426.56	48,570.90	60,758.90	1,14,871.87
2 Other Income	634.12	525.70	1,107.49	1,159.82	1,556.63	2,619.92	5,670.57	209.78	10,644.07	5,880.35	11,040.63	11,676.43
3 Total income (1+2)	1,01,493.34	91,636.91	86,211.71	1,93,130.25	1,66,675.22	3,38,075.41	29,516.69	24,934.56	39,070.63	54,451.25	71,799.53	1,26,548.30
4 Expenses												
(a) Cost of services	73,237.42	66,986.04	64,538.78	1,40,223.46	1,26,049.68	2,51,783.40	20,671.69	21,467.26	23,935.15	42,138.95	52,172.96	97,303.04
(b) Employee benefits expenses	4,416.99	3,354.67	3,828.39	7,771.66	7,080.01	13,380.82	1,033.34	1,100.63	1,383.86	2,133.97	2,629.33	4,671.56
(c) Depreciation and amortisation expense	2,258.82	1,645.49	1,003.74	3,904.31	1,932.09	4,617.13	181.44	174.86	172.58	356.30	340.74	687.69
(d) Connectivity and bandwidth charges	554.70	503.10	300.40	1,057.80	650.84	1,437.41	158.83	124.90	74.93	283.73	238.23	576.02
(e) Finance costs	181.50	104.94	41.05	286.44	73.44	136.61	626.67	-	4.33	626.67	9.58	20.13
(f) Other expenses	2,971.58	2,043.86	2,483.74	5,015.44	4,315.29	10,060.21	954.56	644.76	717.23	1,599.32	1,387.02	3,699.36
Total expenses	83,621.01	74,638.10	72,196.10	1,58,259.11	1,40,101.35	2,81,415.58	23,626.53	23,512.41	26,288.08	47,138.94	56,777.86	1,06,957.81
5 Profit before exceptional items/share in net profit/(loss) of associate (3-4)	17,872.33	16,998.81	14,015.61	34,871.14	26,573.87	56,659.83	5,890.16	1,422.15	12,782.55	7,312.31	15,021.67	19,590.49
6 Exceptional item	-	-	-	-	-	-	-	-	-	-	-	-
7 Profit before non-controlling interest/share in net profit/(loss) of associate (5-6)	17,872.33	16,998.81	14,015.61	34,871.14	26,573.87	56,659.83	5,890.16	1,422.15	12,782.55	7,312.31	15,021.67	19,590.49
8 Share in net profit/(loss) of associate	-	-	-	-	-	-	-	-	-	-	-	-
9 Profit before tax (7-8)	17,872.33	16,998.81	14,015.61	34,871.14	26,573.87	56,659.83	5,890.16	1,422.15	12,782.55	7,312.31	15,021.67	19,590.49
10 Tax expense												
- Current tax	3,932.45	3,418.17	2,808.36	7,350.62	5,347.31	11,538.59	48.66	267.36	510.89	316.02	836.17	1,573.26
- Prior period taxes/MAT credit	(95.18)	(87.53)	(324.01)	(182.71)	(540.57)	(550.41)	-	-	-	-	-	-
- Deferred tax	(219.93)	127.76	486.74	(92.17)	681.33	906.79	172.01	107.42	200.25	279.43	353.82	642.34
11 Net Profit for the period/year (9-10)	14,254.99	13,540.41	11,044.52	27,795.40	21,085.80	44,764.86	5,669.49	1,047.37	12,071.41	6,716.86	13,831.68	17,374.89
Attributable to												
Shareholders of the Company	14,254.99	13,540.41	11,044.52	27,795.40	21,085.80	44,764.86	5,669.49	1,047.37	12,071.41	6,716.86	13,831.68	17,374.89
Non controlling Interest	-	-	-	-	-	-	-	-	-	-	-	-
12 Other comprehensive Income	210.16	(31.46)	779.75	178.70	1,972.89	2,003.24	(122.99)	1.15	21.22	(121.84)	62.33	(212.59)
13 Total Comprehensive Income (11+12)	14,465.15	13,508.95	11,824.27	27,974.10	23,058.69	46,768.10	5,546.50	1,048.52	12,092.63	6,595.02	13,894.01	17,162.30
Attributable to												
Shareholders of the Company	14,465.15	13,508.95	11,824.27	27,974.10	23,058.69	46,768.10	5,546.50	1,048.52	12,092.63	6,595.02	13,894.01	17,162.30
Non controlling Interest	-	-	-	-	-	-	-	-	-	-	-	-
14 Paid-up equity share capital (Face Value of ₹ 1 each)	1,344.33	1,344.00	1,357.46	1,344.33	1,357.46	1,344.00	1,344.33	1,344.00	1,357.46	1,344.33	1,357.46	1,344.00
15 Other equity	1,73,445.04	-	-	1,73,445.04	-	1,50,405.35	57,055.70	-	57,055.70	-	-	55,389.09
16 Earnings per share (Face Value of ₹ 1 each) (refer note 4)												
(a) Basic	10.60	10.07	8.14	20.68	15.53	33.05	4.22	0.78	8.89	5.00	10.19	12.89
(b) Diluted	10.60	10.07	8.13	20.68	15.52	33.04	4.22	0.78	8.88	5.00	10.18	12.89

Notes:

1. The above un-audited consolidated and standalone financial results of Tanla Platforms Limited (“the Company/ Tanla”) for the quarter and half year ended September 30, 2023, 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 19, 2023. The Statutory Auditors have carried out a limited review on the unaudited consolidated and standalone financial results and issued unmodified review conclusion on the results thereon.

2. Valuefirst Acquisition:

- Tanla has completed the acquisition of Valuefirst Digital Media Private Limited, India (including subsidiaries in India) for INR 37,373 lakhs on July 03, 2023, resulting in Valuefirst India becoming Tanla’s wholly owned subsidiary.
 - The Consolidated financial results for the quarter and half year ended September 30, 2023 does not include the results for the quarter ended June 30, 2023 in relation to the above entities. Hence, the figures of half year ended September 30, 2023 and September 30, 2022 as well as quarter ended September 30, 2023 and June 30, 2023 are not comparable.
 - 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.
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. 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.
6. The unaudited financial results for the quarter and half year ended September 30, 2023 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, 2023 (Unaudited)	June 30, 2023 (Unaudited)	Sep 30, 2022 (Unaudited)
Revenue from operations	23,846.12	24,724.78	28,426.56
Profit before tax	5,890.16	1,422.15	12,782.55
Profit after tax	5,669.49	1,047.37	12,071.41

7. Previous period/year figures have been regrouped/reclassified where ever 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, 2023 (Unaudited)	As at Mar 31, 2023 (Audited)	As at Sept 30, 2023 (Unaudited)	As at Mar 31, 2023 (Audited)
I. ASSETS				
(1) Non-current assets				
(a) Property, plant and equipment	21,014.50	16,587.92	2,272.30	2,258.97
(b) Intangible assets	14,838.89	10,346.63	592.28	571.33
(c) Intangible assets under development	8,366.45	5,656.45	-	-
(d) Goodwill on consolidation	26,391.63	13,455.69	-	-
(e) Right-of-use assets	7,129.35	7,965.59	-	-
(f) Capital work in progress	995.10	782.92	26.91	97.80
(g) Investment Property	128.85	-	-	-
(h) Financial assets				
(i) Investments	-	-	70,115.23	32,742.44
(ii) Other financial assets	2,836.12	1,490.49	-	10.00
(i) Deferred tax assets (net)	4,319.13	3,627.46	2,017.80	2,255.12
(j) Other non-current assets	7,255.83	7,860.35	1,998.17	2,971.52
Total non current assets	93,275.85	67,773.50	77,022.69	40,907.18
(2) Current Assets				
(a) Financial assets				
(i) Trade receivables	89,413.59	57,000.88	13,797.82	17,631.19
(ii) Cash and cash equivalents	48,445.32	56,573.94	6,483.14	11,216.19
(iii) Other bank balances	6,056.32	14,582.86	80.88	238.33
(iv) Loans	-	-	14,070.95	8,538.14
(v) Other financial assets	46,212.17	42,028.78	8,223.98	9,440.39
(b) Other current assets	4,950.08	3,298.36	743.66	840.53
Total current assets	1,95,077.48	1,73,484.82	43,400.43	47,904.77
TOTAL ASSETS	2,88,353.33	2,41,258.32	1,20,423.12	88,811.95
II. EQUITY AND LIABILITIES				
(1) Equity				
(a) Equity share capital	1,344.33	1,344.00	1,344.33	1,344.00
(b) Other equity	1,73,445.04	1,50,405.35	57,055.70	55,389.09
Total equity	1,74,789.37	1,51,749.35	58,400.03	56,733.09
(2) Non current liabilities				
(a) Financial liabilities				
(i) Borrowings	135.10	-	25,500.00	-
(ii) Lease liabilities	6,280.28	7,317.79	-	-
(iii) Other financial liabilities	74.19	80.76	74.19	80.76
(b) Provisions	205.40	179.77	53.36	57.47
(c) Other non-current liabilities	74.07	61.85	66.35	61.85
Total non current liabilities	6,769.04	7,640.17	25,693.90	200.08
(3) Current liabilities				
(a) Financial liabilities				
(i) Trade payables				
(a) total outstanding dues of micro and small enterprises	1,178.81	187.71	27.25	7.87
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	65,561.93	53,670.80	21,808.84	23,124.97
(ii) Lease liabilities	1,498.53	940.76	-	-
(iii) Other financial liabilities	33,779.50	24,428.81	13,613.36	7,870.03
(b) Other current liabilities	1,365.05	2,033.50	864.06	865.41
(c) Provisions	800.50	129.02	15.68	10.50
(d) Liabilities for current tax (net)	2,610.60	478.20	-	-
Total current liabilities	1,06,794.92	81,868.80	36,329.19	31,878.78
TOTAL EQUITY AND LIABILITIES	2,88,353.33	2,41,258.32	1,20,423.12	88,811.95



Part III
Statement of Cash flow:

₹ in Lakhs

	Particulars	Consolidated			Standalone		
		Half year ended Sept 30, 2023 (Unaudited)	Half year ended Sept 30, 2022 (Unaudited)	Year ended March 31, 2023 (Audited)	Half year ended Sept 30, 2023 (Unaudited)	Half year ended Sept 30, 2022 (Unaudited)	Year ended March 31, 2023 (Audited)
A	Cash flows from Operating Activities						
	Profit before tax	34,871.15	26,573.88	56,659.83	7,312.31	15,021.66	19,590.49
	Adjusted for :						
	Depreciation and amortisation	3,904.31	1,932.09	4,617.13	356.30	340.74	687.69
	Interest & other income	(904.20)	(1,511.86)	(2,644.92)	(677.97)	(906.81)	(1,507.24)
	Dividend income	-	-	-	(5,202.38)	(10,169.19)	(10,169.19)
	Employee stock option cost	442.66	1,064.16	1,691.30	239.70	678.03	952.55
	Loss in Capital Siri Investments	-	35.37	35.37	-	35.37	35.37
	Unrealised loss/gain on forex fluctuation	549.09	1,173.79	1,292.76	4.93	1.04	42.77
	Interest on leases	250.02	56.44	116.43	-	-	-
	Provision for gratuity and leave encashment	107.74	192.90	240.00	0.38	66.00	58.87
	Provision for doubtful debts	116.77	98.25	486.73	-	-	10.18
	Operating profits before working capital charges	39,337.54	29,615.02	62,494.63	2,033.27	5,066.84	9,701.50
	Changes in current assets and liabilities						
	(Increase)/decrease in trade receivables	(18,724.77)	(773.34)	(967.86)	3,833.37	(2,765.63)	5,783.50
	(Increase)/decrease in financial and non-financial assets	5,349.53	(2,014.93)	(3,007.08)	1,153.11	2,970.19	4,269.04
	Increase/(decrease) in financial and non-financial liabilities	1,412.86	4,332.36	(1,335.93)	5,924.45	(2,277.73)	(2,441.18)
	Increase/(decrease) in trade payables & other liabilities	7,484.97	(14,779.38)	(18,197.31)	(1,296.77)	(643.27)	(7,768.35)
	Cash generated from operations	34,860.13	16,379.73	38,986.45	11,647.43	2,350.40	9,544.51
	Income taxes paid/refund received	(5,905.20)	(6,315.87)	(14,315.42)	645.67	840.70	(515.03)
	Net cash generated from operating activities	28,954.93	10,063.86	24,671.03	12,293.10	3,191.10	9,029.49
B	Cash flows from Investing Activities						
	(Purchase)/sale of fixed assets/intangible assets	(7,164.99)	(7,046.64)	(15,604.55)	(308.43)	(225.26)	(421.31)
	(Purchase)/sale of Investments in subsidiary/associate	(37,373.22)	-	-	(37,372.79)	55.00	55.00
	Dividend received from subsidiary	-	-	-	5,202.38	10,169.19	10,169.19
	Interest & other income received	1,004.13	1,048.52	2,644.92	705.04	906.81	1,857.52
	Movement in other bank balances	-	6,000.00	6,000.00	-	-	-
	Loans to subsidiaries	-	-	-	(5,532.81)	(2,904.70)	2,810.93
	Net cash generated/(used) in investing activities	(43,534.08)	1.88	(6,959.63)	(37,306.61)	8,001.04	14,471.32
C	Cash flows from Financing Activities						
	Proceeds from issue of shares	0.33	0.33	0.72	0.33	0.33	0.72
	Shares bought back including transaction cost	-	-	(21,241.32)	-	-	(21,241.32)
	Borrowings	(332.62)	-	-	25,500.00	-	-
	Payment of lease liabilities	(875.60)	(200.39)	(681.31)	-	-	-
	Dividends and dividend tax paid	(5,377.33)	(10,859.64)	(10,859.64)	(5,377.33)	(10,859.64)	(10,859.64)
	Net Cash generated/(used) from financing activities	(6,585.22)	(11,059.70)	(32,781.55)	20,123.00	(10,859.31)	(32,100.25)
D	Net increase/(decrease) in cash and cash equivalents	(21,164.37)	(993.96)	(15,070.15)	(4,890.51)	332.83	(8,599.44)
E	Cash and cash equivalents at the beginning of the year	71,156.80	86,226.95	86,226.95	11,454.53	20,053.96	20,053.96
F	Foreign exchange fluctuation	(549.09)	-	-	-	-	-
G	Cash acquired on ValueFirst acquisition #	5,058.30	-	-	-	-	-
H	Cash and cash equivalents at the end of the Period/Year	54,501.64	85,232.99	71,156.80	6,564.02	20,386.79	11,454.53

As part of the acquisition of ValueFirst Digital Media Pvt Ltd., Tanla Platforms Ltd., have acquired the cash & bank balances as on the date of acquisition.

Hyderabad
October 19, 2023



For and on behalf of the Board of Directors
DASARI UDAY
KUMAR REDDY
Digitally signed by DASARI UDAY
KUMAR REDDY
Date: 2023.10.19 16:35:59 +05'30'
D.Uday Kumar Reddy
Chairman & CEO
DIN: 00003382





Tanla Platforms Limited
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Annexure -2

Details under Regulation 10(c) of SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021.

1	Company name and address of Registered Office: Tanla Platforms Limited Tanla Technology Centre, Hitech City Road, Madhapur, Hyderabad – 500 081, Telangana, India.
2	Name of the Stock Exchanges on which the company's shares are listed: BSE Limited National Stock Exchange of India Ltd.
3	Filing date of the statement referred in regulation 10(b) of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 with Stock Exchange: BSE filing date: 16/07/2021 NSE filing date: 21/07/2021
4	Filing Number, if any: BSE: Case No. 132009 NSE: Application No. 27708
5	Title of the Scheme pursuant to which shares are issued, if any: Tanla Platforms Limited - Restricted Stock Unit Plan 2021
6	Kind of security to be listed: Equity Shares
7	Par value of the shares: Re.1/-
8	Date of issue of shares: October 19, 2023 (allotment on exercise)
9	Number of shares issued: 26,500
10	Share Certificate No., if applicable: Not Applicable, shares are issued in Demat
11	Distinctive number of the share, if applicable: 15,32,48,456 to 15,32,74,955
12	ISIN Number of the shares if issued in Demat: INE483C01032
13	Exercise price per share: INR. 1/-
14	Premium per share: Nil
15	Total Issued shares after this issue: 13,44,59,860
16	Total Issued share capital after this issue: INR. 13,44,59,860/-
17	Details of any lock-in on the shares: N.A.
18	Date of expiry of lock-in: N.A.
19	Whether shares identical in all respects to existing shares if not, when will they become identical?: Yes, the Shares shall rank <i>pari-passu</i> with the existing shares
20	Details of listing fees, if payable: N.A.