

PROTECTING THE DIGITAL CITIZEN



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About Our Integrated Report

Tanla Platforms Limited (referred to as 'Tanla', 'We', 'Us', 'The Company' or 'Our') is dedicated to championing the digital citizen through trusted communications powered by Artificial Intelligence (AI). We view AI as more than a technological capability; it is a profound responsibility to protect individual privacy, uphold data integrity, and foster secure, scalable, and sustainable digital experiences. Driven by a clear sense of purpose, we leverage AI to ensure its benefits flow meaningfully to customers and consumers alike, safeguarding trust at every touchpoint. Our commitment to ethical innovation is deeply embedded across our platforms, products, solutions, and operations, ensuring that as we create long-term value for all stakeholders, we are consistently protecting the people who power the digital world.

Governance at Our Core

This report reflects who we are and the principles that guide every action we take. Governance has always been a foundational pillar of how we operate, and our performance speaks to that conviction. In FY26, we received recognition from the Indian Chamber of Commerce for Corporate Governance, an acknowledgment of the culture of accountability we have built over the years. Our S&P Global ESG score of 80 in the Governance dimension, against an industry mean of just 37, further underscores the distance between our practice and the prevailing standard.

This Integrated Report is a natural extension of that commitment and a purposeful act of transparency towards the investors, employees, customers, partners, regulators, and communities we serve.

What this Report Covers

This report covers Tanla's financial performance across global operations for the period from April 1, 2025 to March 31, 2026 (#TanlaIntegratedReportFY26). It includes Statutory Reports and Audited Financial Statements, with economic performance data aligned with our financial reports and compliant with Indian Accounting Standards (Ind AS). The report covers operations across our Innovation and Experience Center in Hyderabad, as well as key offices located in Bengaluru, Chennai, Gurugram, Mumbai, and elsewhere in India.

We evaluate our value creation through the lens of six interconnected capitals: Financial Capital, which represents the pool of funds driving our economic foundation and shareholder value; Human Capital, encompassing the collective skills and commitment of our people; Intellectual Capital, consisting of our proprietary AI-native platforms and technological expertise; Manufactured Capital, comprising the physical infrastructure that supports our operations; Natural Capital, reflecting our dedication to resource efficiency and a reduced ecological footprint; and Social Capital, which embodies the trust, relationships, and collaborative partnerships we nurture within our global ecosystem.

Framework and Scope

The Tanla Integrated Report FY26 has been prepared in accordance with the following frameworks:

- IIRC's <IR> Framework
- Global Reporting Initiative (GRI) Standards 2021
- United Nations Sustainable Development Goals (UN SDGs)
- Business Responsibility and Sustainability Report (BRSR), in compliance with SEBI report

Our alignment with the International Integrated Reporting Council's (IIRC) <IR> Framework covers six capitals, Financial, Human, Intellectual, Manufactured, Natural, and Social & Relationship, demonstrating how we generate value in the short, medium, and long term.

Our Reporting Ecosystem

This report is designed to communicate our strategy, purpose, and performance to all key stakeholders. We highlight our economic, environmental, and social performance, and showcase the significant programs and initiatives that drive sustainable value across our global community. Our goal is to act as a catalyst for positive change by through responsible leadership and the responsible application of AI to empower the digital citizen. We are committed to fostering growth that is inherently ethical, building enduring stakeholder trust, and driving technology-led innovation that scales in service of a safer, more connected, and purpose-driven world for consumers and businesses alike.

Forward-Looking Statement: This report may contain forward-looking statements. Any statements other than those of historical fact are considered forward-looking and are inherently subject to risks and uncertainties, some of which cannot be predicted or quantified. By receiving this report, you acknowledge that you will be solely responsible for your own assessment of the market and our market position and for forming your own view of the potential future performance of our business.

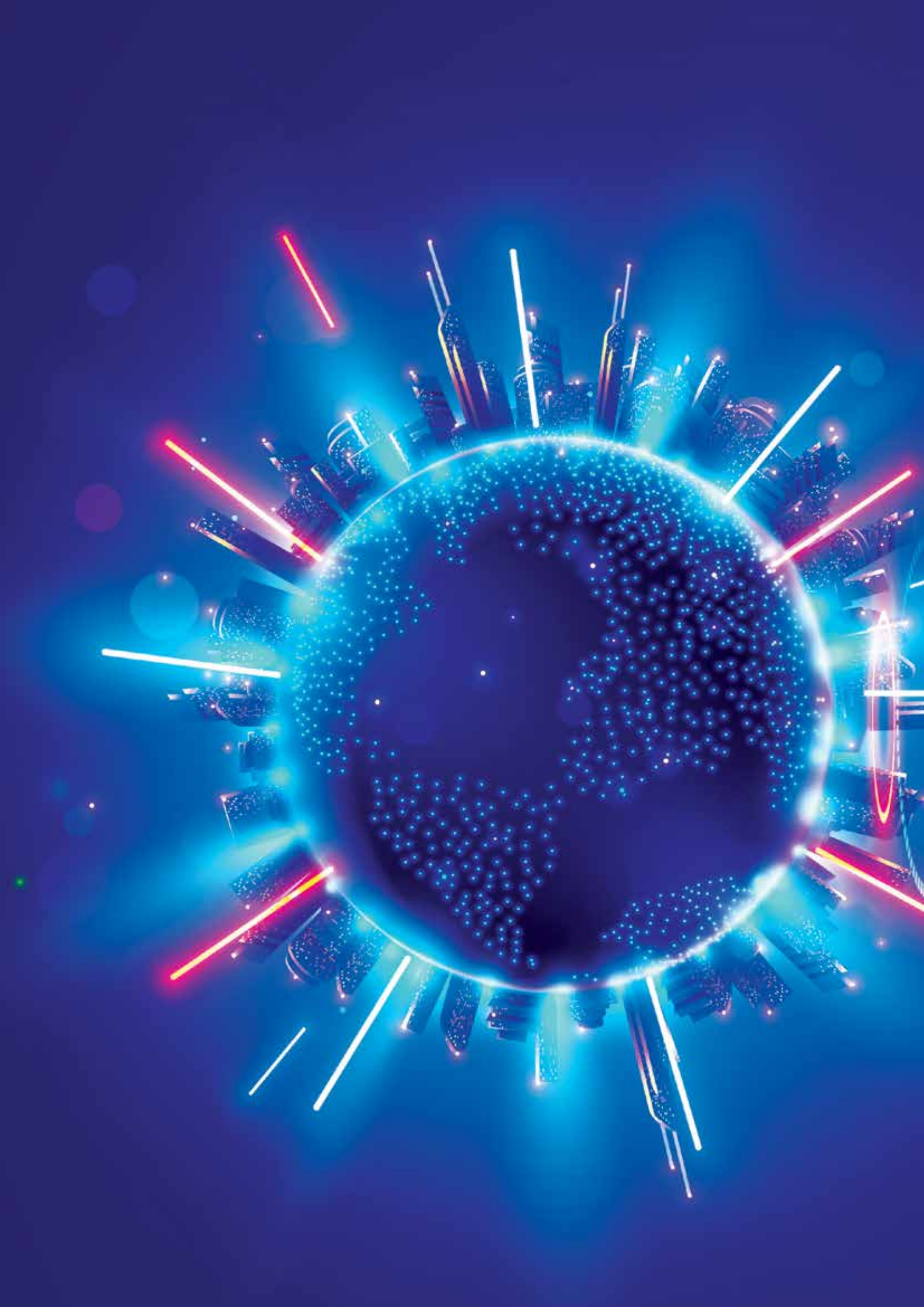
Our Commitment

We are fully committed to maintaining regular updates of our performance in subsequent years. We will continue to expand the scope of our disclosures in alignment with evolving global standards around transparency, governance and sustainable impact.

Feedback

We value and welcome stakeholder feedback on the information presented in this report. Your insights help us improve and refine our approach year after year. Please write to us at ir@tanla.com.





Theme of the Year

Protecting the digital citizen

Digital connectivity was heralded as a paradigm of inclusion and opportunity, yet it has devolved into a volatile theatre of systemic fraud, impersonation, and pervasive digital exploitation. As synthetic threats, ranging from deceptive financial alerts and intercept traps to sophisticated identity theft, have surged, digital trust has transitioned into the most critical frontier of the modern economy.

We recognized this shift early and acted before it became a mainstream concern. In 2023, we built and patented a solution designed specifically to address spam and scam at the root. We moved beyond detection to prevention and beyond isolated filters to system-level protection. When digital scams threatened hundreds of millions of users, Tanla engineered the solution and executed the regulatory sandbox, securing results that garnered significant attention from the telcos of the nation. It was a foundational step in demonstrating that large-scale, compliant, and real-time protection was achievable as required.

Broad-based adoption at the ecosystem scale has been slower than the pace of the threat itself. While fragmentation and legacy systems pose challenges to universal implementation, we have remained focused on our mission, ensuring that these systemic hurdles do not impede our innovation or our drive to secure the ecosystem.

We continued to refine, strengthen, and adapt the solution to enhance accuracy, scalability, and resilience against newer forms of fraud. This persistence enabled us to successfully deploy Wisely.ai in a new geography. There, it delivered a tangible, measurable impact by shielding hundreds of millions of users from malicious actors and restoring their confidence in digital communications.

We remain anchored in this objective. Our commitment is to pre-empt emerging risks by designing high-impact, real-world solutions that deploy protection where it matters most. Thus, protecting the digital citizen is not a finite intervention. It is a continuous responsibility that demands constant innovation, deep collaboration, and execution at scale.



80/100 S&P Global ESG Score



S&P Global



Tanla tops the 100th percentile of the global software industry

We are proud to have achieved an ESG score of 80 in the S&P Global Corporate Sustainability Assessment 2025, placing us in the 100th percentile globally as the industry topper in the Software segment. Tanla has also been named in the S&P Global Sustainability Yearbook 2026 and ranked in the top 1% of the Corporate Sustainability Assessment in the Software Industry globally. Scoring more than three times the industry average of 24, with standout performance across Business Ethics, Privacy Protection, Information Security, and Risk and Crisis Management, the assessment reflects our strong commitment to sustainability, governance, and ethical business practices. S&P Global also assigned Tanla a Very High Data Availability rating, the highest tier, affirming the depth, transparency, and quality of our sustainability disclosures.



Gartner Visionary Recognition

Gartner®



Named a Gartner CPaaS Visionary, four years in a row

Tanla has been consistently named a **Visionary** in the **Gartner® Magic Quadrant™** for CPaaS in 2023, 2024, 2025 and 2026. This recognition, for the fourth consecutive year, affirms our innovation-first approach, disruptive product strategy, and deep understanding of enterprise communication needs. Evaluated among a select group of 11 global CPaaS enterprises, Gartner highlighted Tanla's strategic partnerships with Google and Meta, AI-powered engagement, and security and anti-spam capabilities as key strengths, reinforcing our position as a trusted, forward-thinking partner in the global CPaaS landscape.

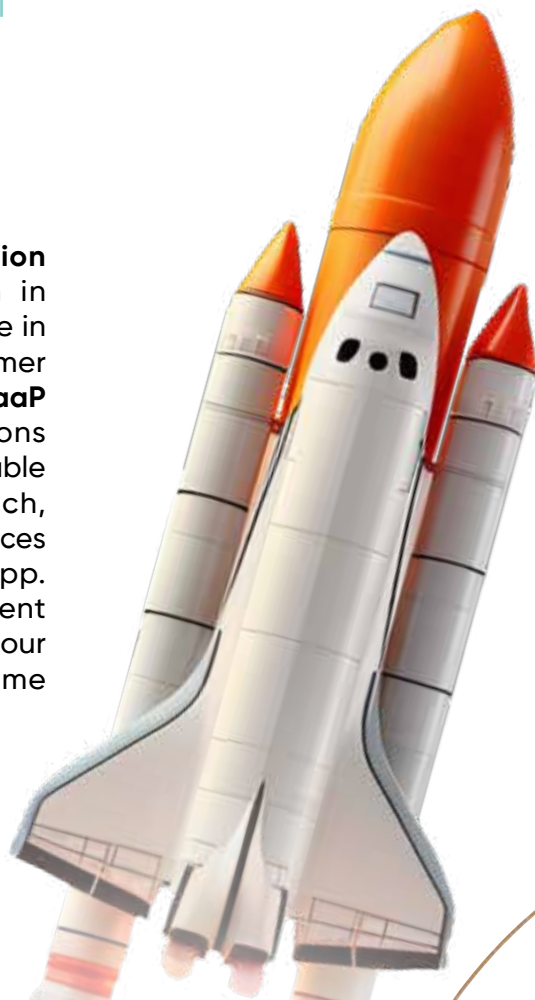
Magic Quadrant for Communications Platform as a Service



2Bn RCS Messages in a Month

India's largest
RCS messaging
platform, by scale

Tanla delivered over **two billion RCS messages every month** in FY26, marking a major milestone in our journey of redefining customer engagement. Powered by our **MaaP platform** and deep integrations with carriers and Google, we enable leading brands to deliver rich, interactive, and branded experiences within the native messaging app. This achievement is a testament to the trust enterprises place in our platform to deliver high volume communication at scale.



2 Billion

Google Growth Partner of the Year



Tanla is Google's RCS partner of choice, two years running

Tanla was named **Google's Growth Partner of the Year 2025** for the second consecutive year, reinforcing its leadership in RCS Business Messaging. ValueFirst, a Tanla company, was also recognized as the **Anchor Partner for 2025** at the Google RCS World Tour. With over 2 billion RCS messages delivered monthly, we are helping enterprises transform messaging into trusted, rich customer experiences. These recognitions reaffirm the strength of our partnership with Google.



Meta Partner of the Year



Karix earns Meta's highest partner recognition in 2025

Karix, a Tanla company, was awarded **Meta's Partner of the Year 2025**, building on being recognised as Meta's Growth Partner of the Year for **two consecutive years** in 2023 and 2024. This recognition celebrates our role as a premier partner for delivering innovative conversational solutions on WhatsApp and driving exponential growth for customers and partners. Trusted by 2,500+ enterprises, we continue to set the benchmark for enterprise-grade WhatsApp communications.



Best Organization for Women



Recognised as a top workplace for women, two years running

Tanla was named one of the Best Organizations for Women 2026 by ET Edge for the second consecutive year, recognising our inclusive policies, women-focused programmes, and supportive workplace culture. This recognition reflects our sustained efforts to create an environment where women have equitable opportunities to grow, contribute, and lead across the organisation. It reaffirms our commitment to building a workplace where equity and inclusion are embedded in the way we work every day.



Corporate Governance Award



Governance that earns stronger recognition every year

Tanla was recognised as Runner-Up for Corporate Governance at the 16th Indian Chamber of Commerce (ICC) Awards 2026, **stepping up from the Commendation received in 2025**. This recognition reaffirms our commitment to transparency, accountability, and ethical conduct, highlighting our robust governance framework and stakeholder-centric approach. It reflects our ongoing effort to build governance practices that go beyond compliance and create long-term value for all stakeholders.



Best Made-in-India Telecom Innovation, IMC 2025



Wisely.ai, India's best telecom innovation of 2025

Tanla was recognised with the Best Made-in-India Telecom Innovation award at India Mobile Congress 2025, Asia's largest telecom, media, and technology forum, for Wisely.ai. The award recognises Wisely.ai as an AI-native platform that protects over 100 million users from spam and scam communications, built on NVIDIA GPUs and deployed at scale with leading telecom operators. This recognition reinforces our commitment to developing secure, scalable, and future-ready solutions that are advancing the global CPaaS landscape, engineered in India and deployed worldwide.



Special Recognition, IIT Madras Social Impact Awards 2026

Technology serving as public infrastructure, at zero cost

Tanla received **Special Recognition** at the IIT Madras Social Impact Awards 2026 for the **Cyberabad Traffic Pulse initiative**, building on the recognition received at the Global CSR and ESG Awards in 2025. Developed in partnership with the Society for Cyberabad Security Council and Cyberabad Traffic Police, the platform delivers verified, real-time traffic and safety alerts across WhatsApp, RCS, and SMS. In two years, it has reached **31,000+ subscribers** and delivered **25 million+ messages** annually, at zero cost to citizens and government. This recognition celebrates our commitment to using technology as a force for meaningful public good.



**FROM IITM. FOR BHARAT.
BUILDING TOGETHER.**

IIT MADRAS TECHNOLOGY SUMMIT 2026



Best ESG Reporting and Transparency, Global CSR and ESG Awards 2026



Recognised for transparency in reporting

Tanla won the Best ESG Reporting and Transparency award at the Global CSR and ESG Awards 2026, recognising our commitment to transparent, high-quality sustainability reporting that goes beyond regulatory requirements. Our disclosures are prepared in line with globally recognised reporting standards, independently verified, and supported by third-party assurance of environmental data. In FY25, we voluntarily expanded our Scope 3 emissions reporting to provide a more comprehensive view of our environmental impact. This recognition reinforces our belief that transparency is a core business practice, not just a compliance requirement.



Customer Speaks



We see that digital connectivity is an essential part of daily life for Indonesians. As digital communications continue to grow, ensuring a trusted and secure digital experience is a core responsibility for us. Through collaboration with technology partners like Tanla, we are delivering more proactive and adaptive protection. AI technology in our network helps filter threats before they can impact our customers.

“ ”

Vikram Sinha

*President Director and CEO,
Indosat Ooredoo Hutchison*

A BSNL customer should not be exposed to phishing or spam. How do we achieve this? This was the question posed to Tanla, and following a proof of concept, we found their solution to be effective.¹

Shri A. Robert J Ravi
CMD, BSNL

“ ”



One of the things I like about Tanla is the ability to deliver solutions. The anti-phishing tool has some very interesting capabilities. It operates on the DLT platform and scans SMS messages to identify where they originate from. It also verifies links by collecting data to determine whether they are genuine or fake. Using AI and keyword analysis, it helps detect fraudulent messages and prevents them from being sent to potential customers, protecting them from being defrauded.¹

“ ”

Ratan Kumar Kesh

ED & COO, Bandhan Bank

1. Quote excerpted from the *Beyond the Hype* session hosted by Tanla at India's first AI Impact Summit, New Delhi, February 2026.



Our Anti-Spam/Scam feature is a concrete example of how collaboration between telecommunications operators and regulators can deliver systemic protection for society. This model of collaboration should continue to be expanded and strengthened with other stakeholders, including financial service providers, digital platforms, law enforcement agencies, and other relevant parties, as digital fraud is inherently cross-sectoral and therefore requires a collaborative, ecosystem-wide response. We also highly appreciate the strong support from government, which made this collaboration possible

“ ”

Reski Damyanti

Director and Chief Legal & Regulatory Officer, Indosat

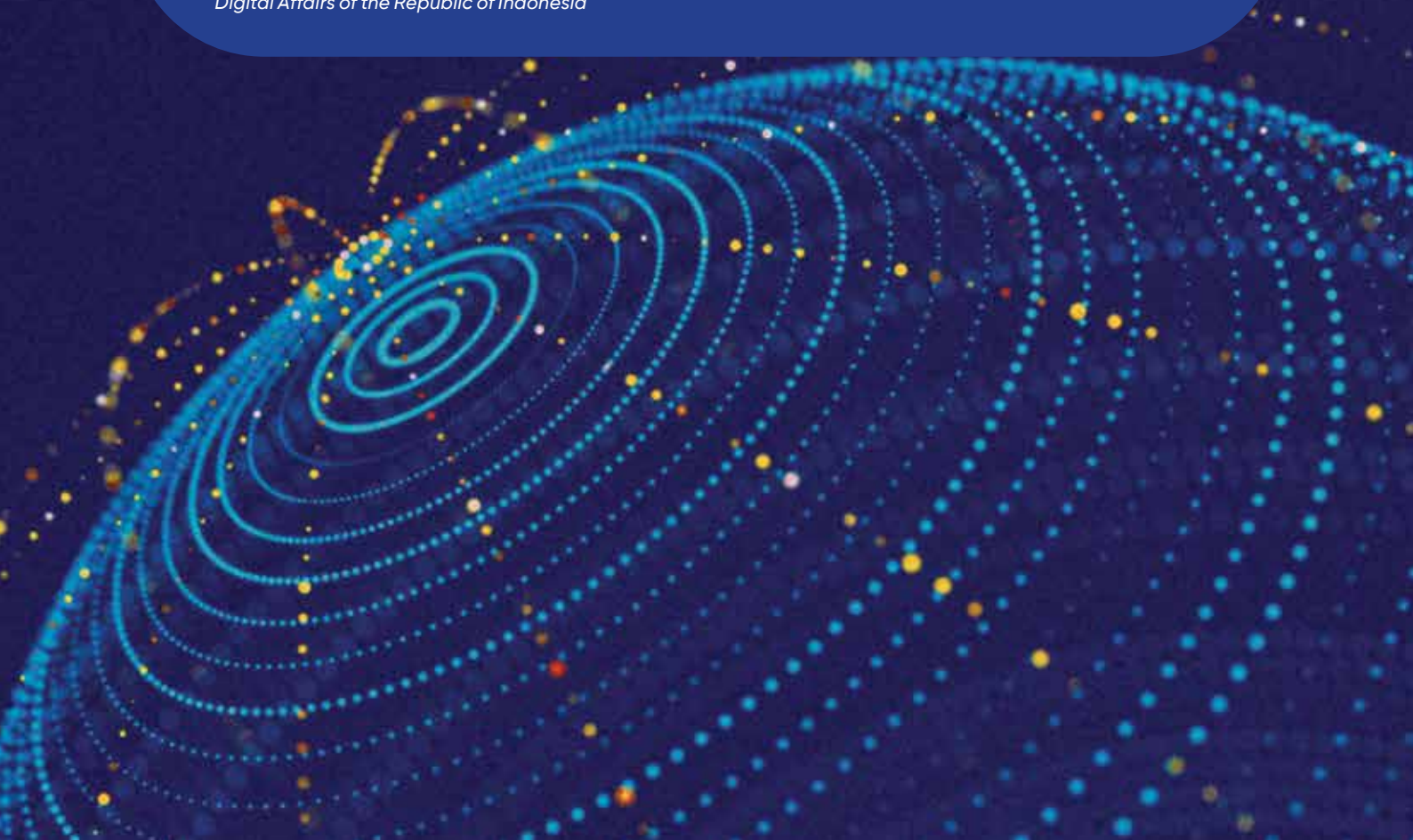
Digital transformation must be built on trust and security. Leveraging AI to strengthen protection against scams and spam is an important step in ensuring that Indonesia's digital space remains safe and trustworthy. The rapid evolution of digital fraud tactics means that conventional approaches are no longer sufficient. Therefore, technology and collaboration have become increasingly important. Initiatives developed by industry players demonstrate that protection against digital scams can be strengthened directly at the telecommunications network level. This serves as a foundation for encouraging the entire telecommunications industry to enhance its security capabilities, including the development of anti-scam systems to protect customers from digital fraud attempts



Nezar Patria

Vice Minister of Communication and Digital Affairs of the Republic of Indonesia

“ ”



Moments That Marked FY26

Wisely.ai: Solving Real Problems. Delivering Real Impact.

In February 2026, Indosat Ooredoo Hutchison hosted an Impact Celebration in Indonesia, bringing together Komdigi (Ministry of Communication and Digital Affairs), Indosat, and Tanla to mark a milestone in the fight against spam and scam. In six months, Wisely.ai analysed 11 billion communications across 100 million users, identified 2 billion threats. The event, titled 'Solving Real Problems. Delivering Real Impact.', carried national significance. Dr. RS Sharma, Lead Independent Director, Tanla, delivered a special address, observing that as the Global South moves online, trust becomes the new digital infrastructure.

Pak. Nezar Patria, Vice Minister of Communication and Digital Affairs, Indonesia, affirmed that initiatives like Indosat's demonstrate how technology can protect society in concrete ways, and called for every telco in Indonesia to build a similar protection layer, affirming that what Tanla and Indosat had delivered together was a national standard in the making.



India AI Impact Summit 2026

Tanla hosted 'Beyond the Hype', a flagship session at India's first AI Impact Summit, held at Bharat Mandapam, New Delhi in February 2026. The session featured a fireside chat between Vikram Sinha, President Director and CEO of Indosat Ooredoo Hutchison, and Sanjay Kapoor, Board Member, Tanla, followed by a panel discussion with Bipin Preet Singh, Founder and CEO of Mobikwik, Ratan Kumar Keshu, Executive Director and COO of Bandhan Bank, and Neha Gupta Mahatme, Director of Amazon Pay India which was moderated by Anshuman Kar, the Chief Customer Success Officer, Tanla. The session brought together leaders from telecom, banking, and fintech to examine how AI is delivering measurable outcomes, with Wisely.ai and Wisely ATP at the centre of that conversation.



LBS Case Study Launch

London Business School published two case studies on the Tanla-Indosat partnership in FY26. Case Study A, titled From a \$5B National Threat to an AI-Enabled Telco Solution: Wisely.ai, examines how Tanla and Indosat Ooredoo Hutchison addressed Indonesia's USD 5 billion annual scam crisis through Wisely.ai, covering the platform architecture, the B2B2C commercial model, regulatory engagement, and the early deployment results. Case Study B, titled Tanla's Wisely.ai: Leveraging the AI-Powered Anti-Scam Telecom Shield, explores the platform's commercial and societal impact by February 2026, including 2 billion threats blocked, 15% ARPU growth, and government endorsement.



India Mobile Congress 2025

Tanla participated in India Mobile Congress (IMC) 2025 in New Delhi, Asia's largest telecom, media, and technology forum. Sunil Bajpai, Chief Trust Officer, represented Tanla on the panel 'Building Trustworthy AI in Telecom', addressing how AI-native platforms can deliver user protection at scale while enabling innovation, covering AI-driven automation, the zero-click paradigm, and the design of responsible guardrails in enterprise communications. Wisely.ai was recognised with the Best Made-in-India Telecom Innovation award at the event, affirming its position as a platform protecting over 100 million users from spam and scam, built on NVIDIA GPU architecture, designed and built in India.

Global Fintech Fest 2025

Karix, a Tanla company participated in the Global Fintech Fest (GFF) 2025 in Mumbai, India's largest annual gathering of financial services leaders, fintechs, regulators, and technology companies from over 100 countries. The team demonstrated how AI-driven customer engagement, fraud-proof communication, and omnichannel orchestration are reshaping digital interactions for India's leading banks, insurers, and fintechs. GFF provided a platform to deepen relationships with existing partners and engage prospective customers at the intersection of financial services and enterprise communications, a space where Karix's capabilities are increasingly relevant.



Launch of TNeGA on WhatsApp

Tanla, through Karix, powered the launch of Namma Arasu, the Tamil Nadu e-Governance Agency's (TNeGA) flagship WhatsApp governance initiative, unveiled at UimageTN 2026 in January 2026. The platform integrates 51 citizen services across 16 government departments into a single conversational interface in Tamil and English, covering payments, certificate downloads, welfare schemes, grievance filing, and property services, deployed in under 90 days. With 200 additional services planned for phased rollout, Namma Arasu represents a significant step toward digital-first, citizen-centric governance at scale, and a demonstration of how Karix's enterprise-grade platform is being applied to public service delivery in India.

Conversations That Move Business Forward

ValueFirst's Conversations series brought enterprise decision-makers, technology partners, and channel leaders together across Gurugram, Mumbai, and Bangalore to explore the future of business messaging.

The RCS Business Messaging edition of Conversations, held at Google offices, accelerated enterprise awareness and adoption of Rich Communication Services, with participants engaging real-world deployment case studies and exploring the expanding RCS ecosystem alongside Google and ValueFirst representatives.

The WhatsApp edition of Conversations, held jointly in association with Meta, convened enterprise leaders to explore WhatsApp Business Messaging as a channel for large-scale customer communication, featuring live success stories, emerging trends in conversational commerce, and discussions on maximising business impact.



Apollo 24|7

Leveraging RCS as an Awareness & Service Channel to Drive 29% Higher Conversions

Healthcare & Insurance | India | RCS Business Messaging, Interactive Chatbots & InsurTech

About the Client

Client:	Apollo 24 7 (Apollo Hospitals Group)	The Challenge
Industry	Healthcare & Insurance (InsurTech)	Health and life insurance are high-consideration financial products. Users take their time to evaluate policies, compare options, and need confidence before committing. Even with high intent, Apollo 24 7 faced significant conversion barriers: • Complicated enquiry processes for policy premiums creating friction and drop-off • Lack of clarity in communicating policy benefits at critical decision points • Low user trust and confidence during the final decision-making stages • Inefficient call-centre processes with unqualified leads consuming agent time
Geography	India	
Products	Health Insurance & Life Insurance	
Channel	RCS Business Messaging	
Partner	Karix (a Tanla Company)	

Solution: two rcs-powered insurance journeys

Apollo 24|7 identified RCS Business Messaging as the channel to support existing customers and simplify insurance purchase journeys. By integrating interactive features and automation, they delivered seamless, engaging, trust-building experiences across both health and life insurance product lines.



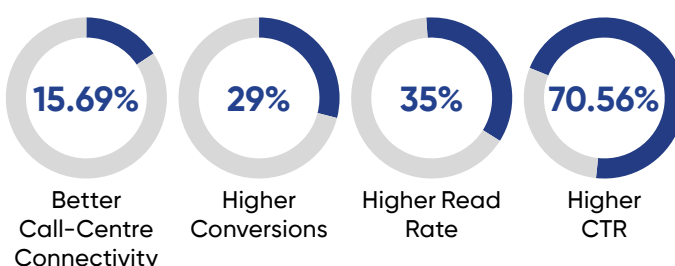
Journey 1: Health Insurance

Objective: Educate, engage & convert existing and prospective policyholders via RCS chatbot

RCS chatbot enabled instant access to:

- Add-on service options for existing policyholders
- Personalised policy premium estimations
- Detailed policy benefits communicated clearly
- Option to book an expert consultation
- PDF download and interactive menu options

Results:





Journey 2:

Life Insurance – Sum Assured Calculator

Objective: Boost life insurance sales with an interactive, in-chat sum assured calculator

How the Sum Assured Calculator works:

Enter Monthly Investment

User inputs their monthly investment amount and preferred policy duration within the RCS chat

Instant Calculation

The RCS chatbot automatically calculates the estimated sum assured based on user inputs

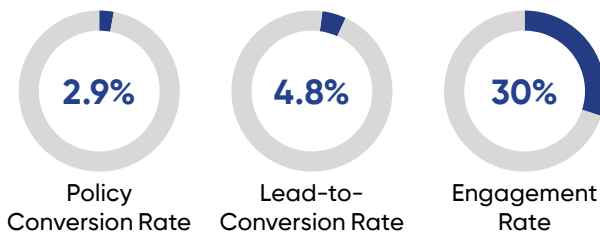
Personalised Options

User instantly receives tailored investment options with full benefit breakdowns – ready to act

Improved advisor efficiency and significant cost savings in support processes – higher average policy size.



Results:



Impact Metrics

29%

Higher Conversions
health insurance
journey

70.56%

Higher CTR
vs. baseline on
health insurance

35%

Higher Read Rate
health insurance
RCS messages

30%

Engagement Rate
life insurance
calculator journey

4.8%

Lead-to-Conversion Rate
life insurance product

15.69%

Call-Centre Improvement
connectivity with qualified
leads

Impact

By adopting RCS Business Messaging as both a service and information channel, Apollo 24|7 fundamentally changed how customers interact with complex insurance products. The health insurance RCS chatbot eliminated the information asymmetry that previously caused drop-offs – customers could now self-serve policy premium estimates, download PDFs, and book expert consultations, all without calling a contact centre. The result was a 29% uplift in conversions and a 70.56% improvement in click-through rates.

The 15.69% improvement in call-centre connectivity with qualified leads is particularly impactful – it means agents spend less time on unqualified enquiries and more time converting customers who are genuinely ready to purchase.

The RCS chatbot effectively pre-qualifies customers and moves them down the funnel before any human interaction, improving both efficiency and conversion quality.

The Sum Assured Calculator for life insurance addressed a uniquely challenging conversion moment: the moment when a potential customer needs to understand the financial value of a policy before committing. By making this calculation instant, personalised and available within the RCS chat, Apollo 24|7 removed the biggest friction point in the life insurance sales journey – driving a 30% engagement rate and 4.8% lead-to-conversion rate in a traditionally low-conversion category.

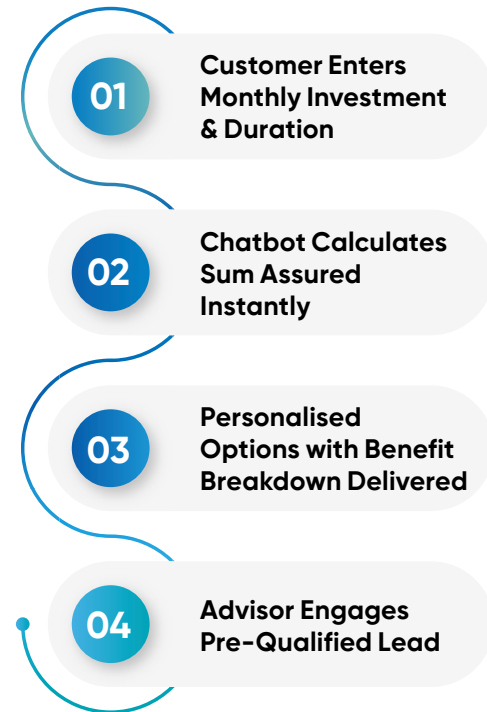
RCS Patient Journeys & Channel Comparison

Health Insurance - RCS Chatbot Journey



Outcome: 29% higher conversions;
70.56% higher CTR; 35% higher read rate

Life Insurance - Sum Assured Calculator



Outcome: 30% engagement; 4.8% lead-to-conversion; higher average policy size

RCS vs. SMS: What Changed for Apollo 24|7

Dimension	Plain SMS	RCS via Karix
Message Format	Text only	Rich media, PDFs, interactive menus
Read Rate	Baseline	35% higher read rate
Click-Through Rate	Baseline	70.56% higher CTR
User Trust	Low – unverified sender	High – verified brand profile
Interaction	One-way only	Two-way: chatbot + expert booking
Policy Info Delivery	Static link redirect	In-chat PDF download & benefit cards
Lead Quality	Unqualified inbound calls	15.69% better call-centre connectivity
Conversions	Baseline	29% higher conversions

Conclusion

Apollo 24|7's RCS journey with Karix demonstrates how the right messaging channel can transform the economics of insurance sales. By replacing static SMS with interactive, verified RCS experiences, Apollo 24|7 turned a high-friction, high-drop-off category into one where customers could educate themselves, calculate their options, and take action – all within a single chat thread.

The dual-journey approach – health insurance chatbot for service and awareness, life insurance Sum Assured Calculator for guided decision-making – illustrates the versatility of RCS as both a service and a conversion channel. With 29% higher conversions on health and 4.8% lead-to-conversion on life insurance, Apollo 24|7 has established a scalable, data-backed template for RCS-powered InsurTech engagement across India.

Partnering with Karix and using RCS has really changed the way we connect with customers. Insurance can feel complicated, but the interactive RCS experience made it simple for people to understand and gave them more confidence. Karix helped us turn RCS into both a service and awareness channel – so we could share the right info at the right time, engage better, and see faster conversions for our health and life insurance products.

Prateek Tomar,
*Principal Officer & Head of
Growth - Apollo 24|7*

Working with Karix has been smooth right from the start. Their team was always there to guide us and made sure our campaigns actually worked. With their help, we built interactive and personalized experiences on RCS. The rich features made it easy for us to get more people interested, engage better, and see more conversions. RCS has not only helped us build customer trust but also made our support process a lot more efficient.

Rudransh Chaturvedi,
*CRM & MarTech Lead -
Insurance, Apollo 24|7*

Axis Bank

Chatting Its Way to Growth – India's First RCS Chatbot for Banking

Banking & Financial Services (BFSI) | India | RCS Business Messaging & Conversational Banking

About the Client

Client:	Axis Bank	The Challenge
Industry	Banking & Financial Services (BFSI)	As one of India's largest banks, Axis Bank offers a wide bouquet of products – loans, fixed deposits, credit cards, savings accounts and core banking services. The customer journey is spread across multiple online and offline channels, making consistent, high-quality engagement a significant operational challenge. As the customer base grew increasingly digitally savvy, Axis Bank needed a messaging solution that: • Supports rich media and interactivity beyond plain text SMS • Enables native interactions within the default messaging app • Improves engagement rates across loans, credit cards and FD products • Turns every messaging touchpoint into a cross-sell and service opportunity
Geography	India	
Products	3rd Largest Private Sector Bank in India	
Channel	RCS Business Messaging (Google)	
Partner	Karix (a Tanla Company)	

Solution Offered

Axis Bank partnered with Karix to develop India's first RCS-powered banking chatbot – a rich, interactive messaging experience delivered directly within the customer's native messaging inbox. The solution covered the full spectrum of retail banking products, enabling enquiries, applications and service requests through a single conversational interface.



Interactive RCS Chatbot for Conversational Banking

Axis Bank partnered with Karix to build an interactive chatbot on the RCS Business Messaging platform. The chatbot served as a unified tool for managing enquiries and transactions related to Axis loans, credit cards and fixed deposits – all within the native messaging interface, with no app download or website visit required.



Rich Media & Interactivity via RCS

Unlike traditional SMS, RCS enabled Axis Bank to deliver verified, brand-consistent messages with rich media – images, carousels, quick-reply buttons and action cards. This transformed routine banking communications into engaging, interactive experiences that drove higher response rates and deeper customer engagement.





Full Product Journey in the Chat Interface

Customers could seamlessly enquire about loan options, apply for credit cards and fixed deposits, and initiate service requests – all within a single chat session. The chatbot handled the full enquiry-to-application flow, significantly reducing drop-offs compared to multi-channel journeys involving websites and call centres.



QR Code Entry Point for Frictionless Onboarding

To drive adoption without requiring any app installation, Axis Bank deployed QR codes as the primary entry point to the chatbot. Customers could simply scan a QR code – at a branch, on marketing material, or in a digital campaign – to instantly start interacting with the RCS chatbot and access banking services.

Impact Metrics

2,000+

Users Activated
through Axis Bank's
RCS chatbot

45%

Cross-Sell Opportunities
enabled for loans,
credit cards & FD

6.5%

Service Requests
resolved directly via
the chatbot

Impact

Axis Bank's RCS chatbot delivered significant improvements across key business metrics from the outset. By moving customer interactions for loans, credit cards and fixed deposits into a rich, verified messaging interface, the bank fundamentally changed how customers engage with financial products – making the entire journey more accessible, intuitive and conversion-friendly.

The 45% cross-sell opportunity rate is the standout commercial outcome – demonstrating that a well-designed conversational interface can surface relevant product offers at precisely the right moment in the customer journey, without the friction of being redirected to a website or app.

With customers already engaged in a banking conversation, the threshold for exploring an additional product is dramatically lower.

The 6.5% service request rate through the chatbot signals a meaningful shift in customer behaviour – customers are now comfortable initiating and resolving banking service requests within a messaging interface. This reduces load on call centres and branch staff while delivering faster, more convenient resolutions for customers. The success of this deployment positions Axis Bank as a digital-first BFSI leader on the emerging RCS channel.

Products covered by the RCS chatbot



Loans

Home, personal & auto loan enquiries and applications via RCS chat



Credit Cards

Instant credit card application journey with eligibility check in chat



Fixed Deposits

FD enquiry, rate comparison and deposit initiation within the chatbot



Service Requests

Account-level service requests – statements, queries & more – resolved in chat

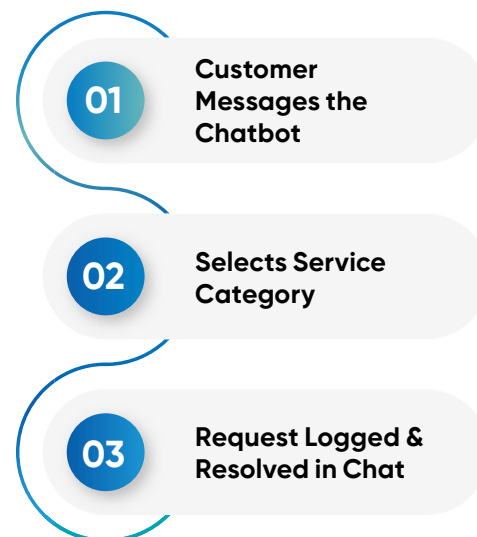
Chatbot Journeys & RCS Vs. SMS

Loan / Credit Card / FD Enquiry Journey



Outcome: Full product journey completed without app or website

Service Request Journey



Outcome: 6.5% of service requests handled via chatbot

RCS vs. SMS: What Changed for Axis Bank

Feature	Traditional SMS	RCS via Karix
Message Format	Plain text only	Rich media – images, carousels, buttons
Sender Verification	No brand verification	Verified brand profile – builds trust
Interactivity	None – one-way communication	Two-way chat with quick-reply & action buttons
Customer Journey	Redirect to website or app	Full enquiry & application within chat
Engagement Rate	Low - text often ignored	Higher - interactive native experience
Cross-Sell	Limited – no in-message offers	45% cross-sell opportunities enabled
Service Requests	Not possible via SMS	6.5% of service requests resolved in chat

Conclusion

Axis Bank's RCS chatbot – developed with Karix – represents a significant leap forward in conversational banking in India. By leveraging RCS's rich media capabilities within the native messaging inbox, Axis Bank eliminated the friction of app-based or web-based banking journeys, replacing them with a seamless, interactive experience that customers could access simply by scanning a QR code.

The results – 45% cross-sell opportunity activation and 6.5% service request resolution within the chatbot – demonstrate that RCS is not merely a richer version of SMS, but a genuine conversational banking channel capable of driving commercial outcomes at scale. As RCS adoption grows across India's Android ecosystem, Axis Bank is well-positioned to deepen this engagement and extend the chatbot across an even broader range of products and customer segments.

Working with the Karix team has been a highly positive experience. From the initial onboarding process to ongoing support and account management, they have demonstrated a deep understanding of our business needs and a proactive approach in addressing any challenges. The team's expertise in RCS Technology and their willingness to collaborate closely with our internal teams have been instrumental in the successful implementation of the solution. Their responsiveness and dedication to ensuring our satisfaction have made them a valued partner in our journey towards digital transformation.

Nikhil Padmanabh
*Head-Martech &
Digital Analytics*

CK Birla Hospital

Simplifying Appointment Bookings with WhatsApp

Healthcare | India | Conversational Commerce & Patient Engagement

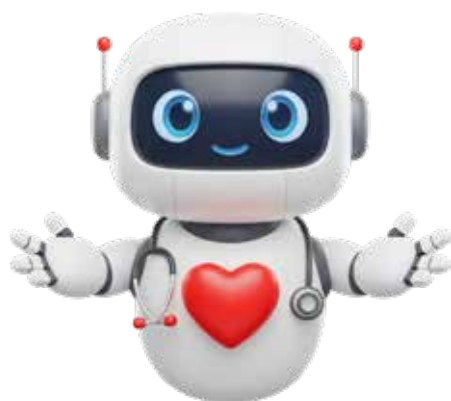
About the Client

Client:	CK Birla Hospital	The Challenge
Industry	Healthcare	Patients looking to book doctor's appointments at CK Birla Hospitals usually did so via the website. However, the booking process involved multiple steps, often leading to drop-offs and delayed confirmations. Even WhatsApp promotions redirected patients to the website, adding friction to the booking experience. CK Birla Healthcare decided to bring the entire appointment journey on WhatsApp – making it faster and more accessible for both new and returning patients.
Geography	India	
Org Size	Multi-location Hospital Group	
Partner	Karix (a Tanla Company)	
Channel:	WhatsApp Business	

Solution Offered

CK Birla Hospital partnered with Karix to launch a seamless appointment booking journey on WhatsApp. Patients could now book, cancel, or reschedule appointments and even connect with a live agent for complex queries – all within a single chat.

Here's how it worked:



Interactive Chatbot Guidance

An interactive chatbot guided patients to select a service and preferred hospital, choose a doctor, and pick an available time slot – all within the WhatsApp chat.



OTP Verification & Booking Confirmation

Once booking details were submitted via WhatsApp Flows, the chatbot verified new users via OTP. Existing patients could directly confirm their appointment within the chat window.



Flexible Payment Options

Patients chose between 'Pay Now' or 'Pay at the Hospital'. Those opting to pay online received a secure payment link leading directly to the payment gateway – without leaving WhatsApp.



Reschedule, Cancel & Live Agent Support

Patients could easily reschedule or cancel appointments on WhatsApp. The chatbot also connected patients to a live agent for timely and personalised support.

Impact Metrics

10,500+

Patients Interacted
with the WhatsApp
journey

2,300+

**Appointments
Booked**
over WhatsApp

150+

**Reschedules
Handled**
seamlessly
via chat

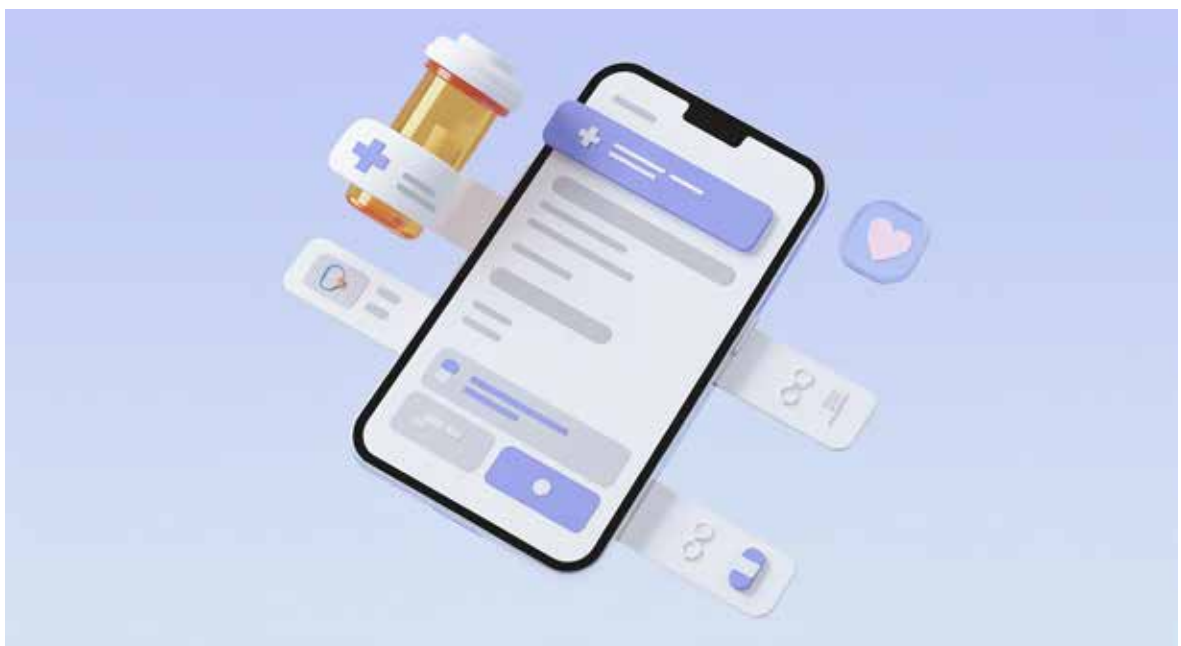
100+

**Cancellations
Managed**
without website
redirects

Impact

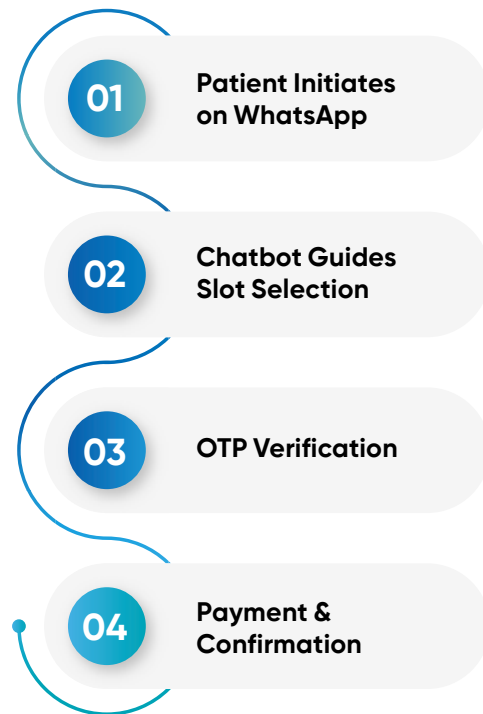
Within a month of launch, the WhatsApp-based booking journey delivered measurable improvements across all patient touchpoints. The end-to-end booking flow eliminated friction that previously caused drop-offs on the website, resulting in a significantly higher appointment completion rate.

The initiative improved patient satisfaction while reducing dependency on call centres and manual workflows. Hospital staff could focus on high-value patient interactions rather than routine booking administration – improving both operational efficiency and the overall care experience.



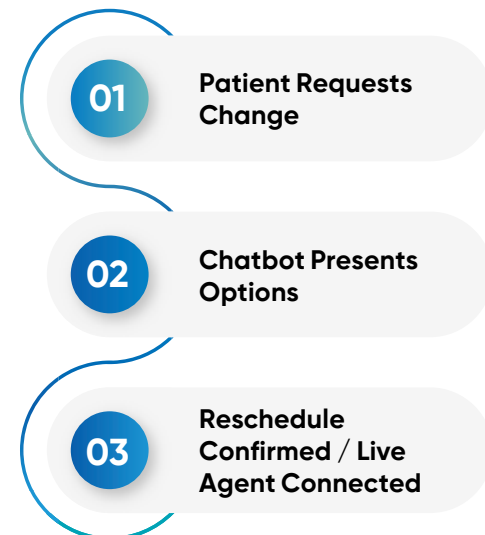
Patient Journey on WhatsApp

Appointment Booking Journey



Outcome: Higher booking completion rates with zero website redirects

Reschedule & Support Journey



Outcome: Seamless self-service with human escalation when needed

Conclusion

CK Birla Hospital's partnership with Karix demonstrates how WhatsApp can transform patient engagement and communication. By eliminating friction and improving accessibility, the hospital has set a new benchmark for digital-first healthcare experiences – proving that care can begin with a simple conversation.

Our goal was to make healthcare access as simple as sending a message. With Karix, we could create an effortless WhatsApp experience where patients could book, pay or modify appointments within minutes. The simplicity and reliability of the flow significantly improved our patient experience.

Ashish Anand,
Digital Revenue Growth and Gen AI Product, CK Birla Healthcare



Dr. Sulaiman Al Habib Medical Group

WhatsApp Chatbot Doubled New Patient Appointments

Healthcare | UAE & Middle East | Conversational AI & Patient Engagement

About the Client

Client:	Dr. Sulaiman Al Habib Medical Group (HMG)	The Challenge
Industry	Healthcare	HMG relied on SMS, a mobile application, and traditional call centres to manage patient engagement – covering appointment bookings, reminders, follow-ups and report delivery. While these channels were functional, patient engagement was low and there were glaring inefficiencies in the booking process. Key pain points included: • Limited patient engagement through SMS • High operational costs and call centre inefficiencies • Inconvenient appointment booking and report delivery for patients
Geography	UAE & Middle East	
Org Size	Multi-hospital Group	
Partner	Karix (a Tanla Company)	
Channel:	WhatsApp Business Platform (Chatbot)	

Solution Offered



HMG implemented Karix's WhatsApp Business Platform, deploying an intelligent chatbot to transform patient communication. The solution covered the full patient engagement lifecycle – from first inquiry through to booking, confirmation, and report delivery – all within a single, familiar interface.



Adopting WhatsApp for Better Patient Communication

Recognising the need for a more effective platform, HMG turned to Karix's WhatsApp Business solution. HMG deployed the WhatsApp Business Platform with a chatbot designed to handle common patient inquiries, automate appointment bookings, and facilitate delivery of medical reports – streamlining interactions and reducing operational costs.



Fully Automated Appointment Booking

The WhatsApp chatbot delivered a seamless end-to-end appointment booking experience. Patients could browse doctors, select specialties, choose available slots, and confirm bookings entirely within the chat – with no call centre involvement required. This significantly reduced manual intervention and improved patient satisfaction.



Automated Medical Report Delivery

Rather than requiring patients to log in to an app or visit a portal, HMG used the WhatsApp chatbot to deliver medical reports directly in the messaging thread. This eliminated a major friction point in the post-consultation experience, keeping patients engaged and informed within a channel they already used daily.



Handling Common Patient Inquiries at Scale

The chatbot managed a wide range of routine patient queries – from clinic hours and doctor availability to directions and service information – freeing call centre agents to focus on complex, high-value interactions. This dual benefit of efficiency and service quality underpinned the entire transformation.

Impact Metrics

200%

New Patient Appointments
increase after moving to
WhatsApp

15%

Reduction in Costs
operational savings
from automation

2×

LASIK Bookings Growth
WhatsApp-driven service
uptake

Impact

Adopting WhatsApp through Karix brought about a step-change in HMG's ability to engage patients at scale. The most striking outcome – a 200% increase in new patient appointments – reflects how a friction-free digital channel can unlock demand that was previously suppressed by cumbersome booking processes.

The 15% reduction in operational costs demonstrated the tangible ROI of automation. By deflecting routine queries and bookings to the chatbot, call centre

agents were freed to focus on complex patient needs – improving both efficiency and the quality of human interactions where they mattered most.

The 2X growth in LASIK bookings highlights a broader strategic benefit: WhatsApp-driven journeys not only improved administrative efficiency but actively stimulated patient acquisition for high-value specialist services – demonstrating that conversational AI can be a genuine revenue growth lever in healthcare.

Whatsapp Patient Engagement Journeys

Automated Appointment Booking



Outcome: 200% increase in new patient appointments

Service Request Journey



Outcome: 15% drop in operational costs; faster, frictionless service

Before Vs. After: Transformation At A Glance

Dimension	Before WhatsApp	After WhatsApp (with Karix)
Appointment Booking	Phone calls & website forms; high drop-off	Fully automated chatbot; 200% more new bookings
Patient Engagement	Low response rates via SMS	High engagement via preferred messaging channel
Report Delivery	App login or in-person collection required	Instant delivery within WhatsApp chat
Operational Costs	High call centre dependency	15% reduction through automation
Specialist Services	Passive enquiry handling	2X growth in LASIK bookings

Conclusion

Dr. Sulaiman Al Habib Medical Group's journey with Karix demonstrates the transformative potential of WhatsApp in healthcare. By replacing fragmented, low-engagement channels with a unified, automated conversational experience, HMG dramatically improved patient access, satisfaction, and operational efficiency – proving that the path to better healthcare outcomes can begin with a simple message.

“Our experience with Karix's WhatsApp solution has been truly amazing. WhatsApp as a customer engagement channel has significantly enhanced our patient engagement and brought in much needed operational efficiency.”

Ahmed Emam,
Digital Marketing Specialist, Dr. Sulaiman Al Habib Medical Group



Make MyTrip

Boosting Cab Booking Campaign Conversions by 1.5X with WhatsApp

Travel & Online Booking | India | WhatsApp Business Platform & Conversational Commerce

About the Client

Client:	MakeMyTrip (MMT)	The Challenge
Industry	Online Travel & Booking	As MakeMyTrip continued to grow and expand its customer base, the company strived to enhance the customer experience across all touchpoints – from availing offers to the end-to-end booking experience and beyond. Key pain points included: • Traditional channels like email and SMS had limited reach with low open rates • Difficulty providing personalised, triggered communications to a diverse audience at scale • Inability to collect actionable feedback and engage with customers in real time • High drop-off in cab booking journeys and churned users post app uninstall
Geography	India	
Founded	2000 – India's leading OTA	
Partner	Karix (a Tanla Company)	
Channel	WhatsApp Business Platform	

Solution: Four Whatsapp Use Cases

MakeMyTrip partnered with Karix to leverage the WhatsApp Business Platform across four distinct customer lifecycle scenarios – transforming the channel from a simple notification tool into a fully interactive, revenue-driving engagement platform.



Cab Booking Journey

How it worked:

1. User shares location (lat/long) via WhatsApp
2. Conversational interface helps arrange city-to-airport transport
3. WhatsApp Pay integrated – full payment completed within the chat
4. Cross-sell opportunities triggered to increase booking value

Results:

1.5x

Improved Conversion Rate
in cab booking journey



Feedback Survey - App Re-engagement

How it worked:

1. Targeted WhatsApp surveys sent to users who uninstalled the MMT app
2. Users provide effortless feedback directly within WhatsApp
3. Insights surface the root causes of uninstalls
4. Personalised re-engagement messages encourage app reinstall

Results:

2.5×

Increase in Response Rate
vs. email & SMS channels



Holiday Package Nurture Journey

How it worked:

1. Targets users whose holiday query was closed by a Sales Agent
2. WhatsApp Flows collect structured feedback from the customer
3. Multi-wave conversation re-opens the holiday discussion
4. Relevant offers and packages surfaced based on original query

Results:

54%

Customers Re-engaged
via holiday nurture journey



Live Agent Flow Cab Booking Assist

How it worked:

1. Discovery via organic website traffic, in-app exit-intent, or re-engagement messages
2. User is connected to a live agent on WhatsApp for booking assistance
3. Agent provides real-time cab options tailored to user's route
4. Booking completed with live agent support – zero drop-off

Results:

Real-Time

Booking Assistance
via live agent on WhatsApp

Impact Metrics

1.5×

Conversion Rate Uplift
in cab booking journey on
WhatsApp

2.5×

**Response Rate
Increase** from WhatsApp
feedback surveys

54%

Customers Re-engaged
via holiday package nurture
journey

Impact

MakeMyTrip achieved remarkable success with its highly targeted WhatsApp campaigns. Across all four use cases, engagement and conversion rates improved significantly – demonstrating that WhatsApp, when deployed with the right personalisation and conversational design, outperforms traditional channels by a wide margin.

The 1.5X improvement in cab booking conversions is particularly significant – it validates that WhatsApp Pay integration within a conversational booking flow reduces friction to near-zero, capturing purchase intent at the exact moment it exists. The 2.5X response rate improvement from feedback surveys confirms what the

data consistently shows: customers engage far more readily on WhatsApp than email or SMS, especially for tasks that feel personal.

The 54% customer re-engagement rate from the holiday nurture journey is perhaps the most strategically valuable outcome – it demonstrates that WhatsApp can recover customers who were considered lost, by re-opening conversations that sales agents had closed. This ability to reactivate high-value leads through a personalised multi-wave conversation represents a significant commercial opportunity for MMT's holiday business.

Booking Journeys & Channel Performance

Cab Booking + WhatsApp Pay Journey



Outcome: Zero drop-off – real-time support closes the booking

Live Agent Cab Booking Assist



Outcome: Zero drop-off – real-time support closes the booking

WhatsApp vs. Traditional Channels

Metric	Email / SMS	WhatsApp (via Karix)
Open Rate	15–25% typical	High – WhatsApp native inbox
Response Rate	Baseline	2.5× higher from feedback surveys
Conversion – Cabs	Baseline	1.5× improved conversion rate
Feedback Collection	Low response, delayed	Effortless, real-time within chat
Re-engagement	Low effectiveness	54% customers re-engaged on WhatsApp
Payment	Redirect to external gateway	WhatsApp Pay – in-chat transaction
Personalisation	Batch & blast	Triggered, multi-wave, conversational
Live Support	Call centre or email ticket	Instant live agent handoff in WhatsApp

Conclusion

By leveraging the WhatsApp Business Platform through Karix, MakeMyTrip transformed WhatsApp from a notification channel into a full-service customer engagement engine. Personalised campaigns, integrated payment flows, real-time live agent support, and multi-wave nurture journeys – all within a single conversational interface – drove measurable improvements across conversion, response, and re-engagement rates.

The MMT-Karix partnership demonstrates a powerful blueprint for travel platforms: meet customers in the channel they already use daily, design journeys that feel helpful rather than promotional, and embed commerce seamlessly within the conversation. The results – 1.5X conversions, 2.5X survey response rates, and 54% customer re-engagement – confirm that WhatsApp is not just a messaging channel, but a genuine growth lever for India's leading OTA.

It has been a great experience working with the Karix team. They helped us deploy solutions that significantly improved our engagement metrics, including reachability, CTRs, and ROI. The proactive communication and tailored solutions provided through the WhatsApp Business Platform have significantly improved customer experience. Karix's expertise and support were instrumental in smoothly implementing these solutions. We look forward to continuing this partnership to explore new growth avenues in the future.

Divya Verma,

*Associate Director – Customer Lifecycle
Marketing & Loyalty, MakeMyTrip*

LBS Case Study

Tanla's Wisely.ai Shielded 100 Mn Indosat Subscribers from a \$5 Bn Financial Fraud

In May 2026, the London Business School documented our Wisely.ai deployment through a two-part case study series that captures a powerful story of industry transformation. This series is divided into two distinct focal points: Case Study A, which explores the architectural development and commercial model required to confront a \$5 billion national scam crisis, and Case Study B, which analyses how these early indicators matured into measurable commercial outcomes, such as ARPU growth and government endorsement, by February 2026.

This comprehensive documentation serves as a global benchmark for secure communication, illustrating how our AI-native technology successfully shields 100 million subscribers from fraud across SMS, voice, and OTT channels. The validation stands as a testament to the resilience and innovative spirit of our entire team, showcasing our commitment to creating safer digital experiences for millions. By detecting over 2 billion threats and preventing an estimated \$500 million in financial losses, this partnership demonstrates the profound impact of our work and highlights our leadership in building a more secure and trusted digital future.

TWO CASE STUDIES. ONE POWERFUL STORY.

Explore how Tanla and Indosat partnered to build and deploy the world's first AI-powered national telecom shield – a breakthrough solution that protects millions, stops billions of threats, and delivers measurable business impact at scale.

Scan the QR code to read the case study.



Case Study A

An AI-Enabled Telkom Solution for a \$5B national scam threat

How Uday Reddy and Vikram Sinha co-developed an AI-native platform to confront Indonesia's USD 5 billion annual scam crisis – covering the platform architecture, the B2B2C commercial model, regulatory navigation, and the early deployment results that validated the approach.

Case Study B

AI-Powered teleco Shield's impact on spam and scam threat

How tentative November 2025 indicators matured into hard commercial outcomes by February 2026 – ARPU growth, government endorsement, 2 billion threats blocked – and the four distinct strategic paths now open to Tanla as the global industry watches.



Tanla at a Glance



Sustained Value Creation

14%

Revenue growth¹

15%

Gross profit¹

11%

EBITDA growth¹

INR 1,260 Cr

Cash returned to shareholders over 8 years

7%

PAT growth¹



Best-in-

100+

Innovations²

2,500+

Customers across segments

50%

Rev. from top 100 cust., retained for > 5 yrs.

Awards & Recognitions

Gartner

Visionary in CPaaS Magic Quadrant



'Industry mover' and Member of sustainability yearbook

Meta

Growth partner of the year



Runner-Up Award for Corporate Governance

IMC 25

Awarded Best Made-in-India Telecom Innovation at IMC 2025



Best ESG Reporting & Transparency by Global CSR & ESG Awards

Google

Growth Partner of the Year



Awarded one of the Best Organisations for Women 2026 by ET Edge



1. CAGR growth over Six years starting from FY21 to FY26
2. Including enhancements
3. Patents granted for Wisely
4. Includes all 3rd party contractors
5. Total indirect cost in FY26: INR 457 Cr

World Class Execution

8+

Patents²

100+

Partners⁴



World Class Culture

1,100+

Employees in India
and beyond

25%

Women in
Leadership

80/100

S&P Global Score
ESG Excellence

59%

Investment⁵
in Talent

79%

Of new hires
were for STEM



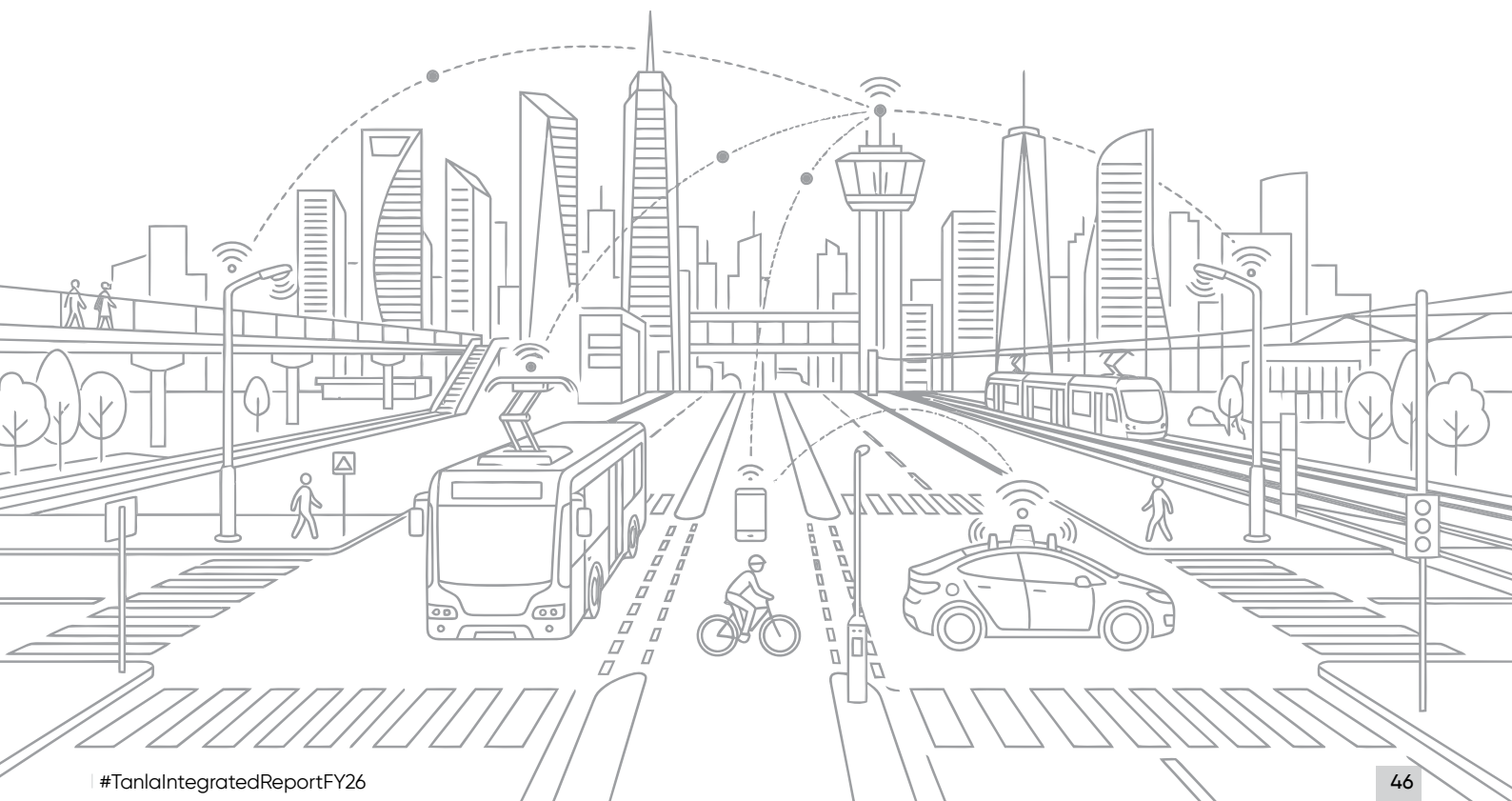
About Tanla

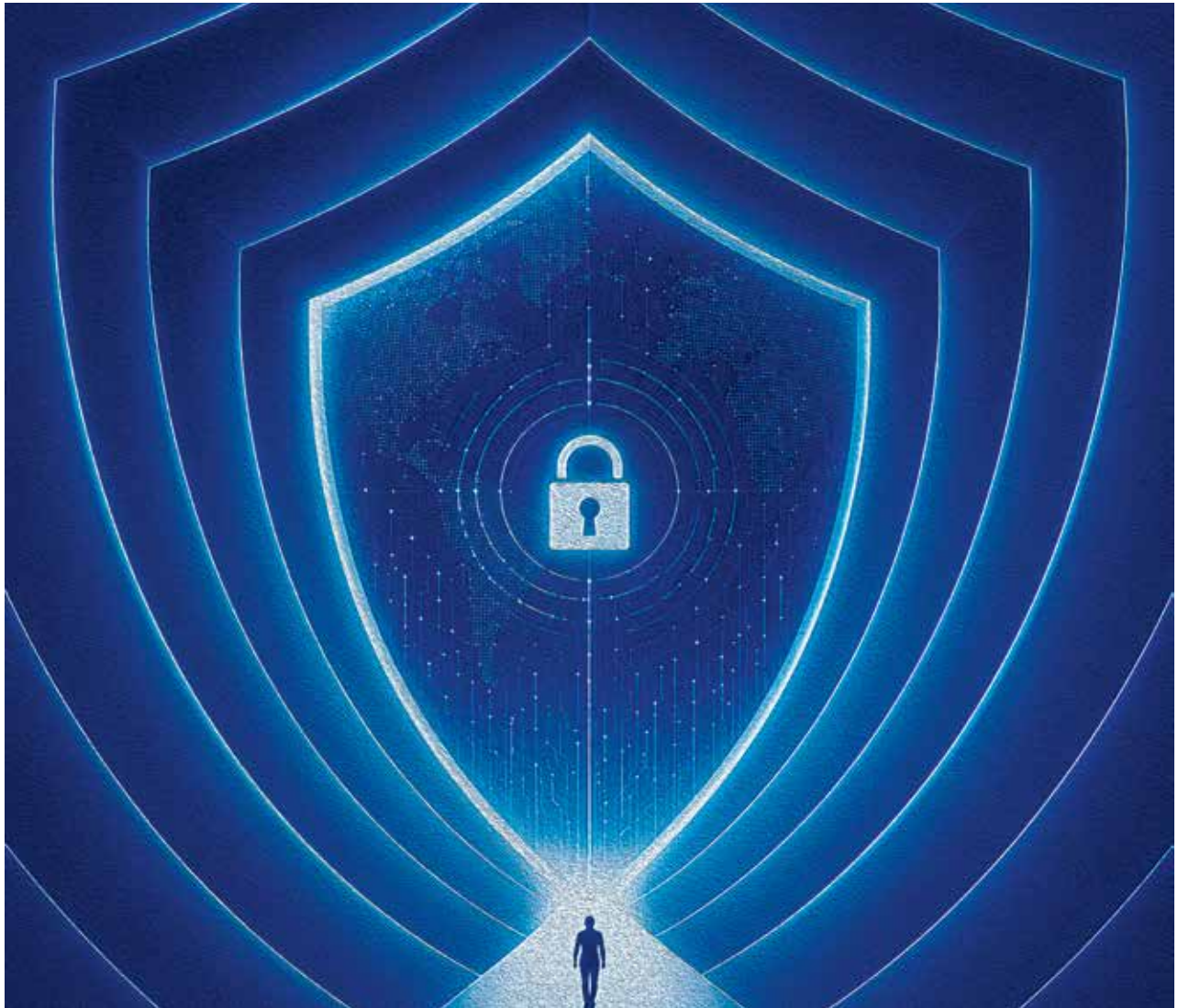
Every enduring enterprise is shaped by the markets it serves and the convictions that precede these markets. Tanla Platforms Limited was founded on precisely such a conviction: that mobile communications would emerge as the primary conduit of commerce and human connection, long before that premise was self-evident to the world at large. In pursuing that vision with singular focus and sustaining it through successive cycles of technological disruption, Tanla has evolved into a global CPaaS leader and an AI-native platform company.

What has remained inviolable across this journey is Tanla's institutional disposition towards greenfield opportunity. The Company has consistently elected to act on conviction over consensus, to invest in capability over category maturity, and to regard every discontinuity in the technology landscape as an arena in which advantage can be constructed. That disposition is as defining today, in the age of AI-native platforms, as it was at inception.

Inception

Tanla was established in 1999 by Uday Kumar Reddy in Hyderabad, at a moment when India's telecommunications landscape was on the threshold of a structural transformation. Recognising that the SMS would evolve into far more than a personal communication tool, that it would become the nervous system of enterprise-to-consumer engagement, the Company made a decisive early investment in Application-to-Person (A2P) messaging infrastructure. Tanla developed and deployed India's first SMSC (Short Message Service Centre), establishing itself as the foundational organization for what would, over the following decade, become one of the world's largest messaging ecosystems.





The conviction was architectural. Rather than positioning itself as a commodity infrastructure vendor, Tanla from its earliest years invested in proprietary technology and talent, building capabilities designed for long-term differentiation. This investment culture, in people, platforms, and intellectual property, has been a persistent hallmark of the Company's character across every phase of its evolution.

Today, Tanla is India's leading AI-native communications platform provider, with a growing presence across Southeast Asia, the Middle East, and global enterprise markets. The company supports more than 2,500 enterprises and maintains deep, strategic partnerships with global technology leaders, including Google, Meta, and Truecaller, as well as India's principal telecom operators and a growing roster of international telco partners.

850+ Bn

Digital interactions annually

2,500+

Enterprise clients globally

300 Mn+

Consumers protected from spam & scam

25+

Years of platform excellence

The company's platforms process over 850 billion digital interactions annually, spanning SMS, RCS, WhatsApp, Voice, Email, and emerging AI-driven channels, making Tanla an indispensable part of the digital lives of hundreds of millions of end consumers. Its business operates across two interlocking verticals: a Telco business, in which it deploys platforms to provide telecom operators with infrastructure, intelligence, and trust, and the Enterprise business, in which it enables customers to communicate efficiently and with complete regulatory compliance.

Across both verticals, our operating philosophy reflects a dual accountability. We design every platform and solution with simultaneous regard for two distinct stakeholders: the enterprise and telecom operator we deploy our platforms for, and the end consumer that those clients ultimately serve. This commitment to supporting businesses while protecting and empowering the individuals they communicate with is an architectural principle embedded in our product strategy, commercial model, and technology roadmap.

Tanla's AI Journey: From Intelligence to Autonomy

With artificial intelligence began as a considered extension of the company's foundational belief: that the most consequential advantage in communications technology would accrue to those who could render their platforms not merely faster or more scalable, but genuinely intelligent. That belief has shaped Tanla's AI journey across three distinct and progressively ambitious stages, each building upon the last, representing a more fundamental integration of AI into the Company's product and solution architecture, culminating in an AI-native foundation where intelligence is embedded across every layer of the platform.



Stage One: Intelligence Embedded



Tanla's first systematic investment in AI was oriented towards augmenting its existing platforms with machine learning-driven intelligence. The Wisely platform, launched in 2021 in partnership with Microsoft and built on Azure's cloud-native infrastructure, was among the earliest CPaaS offerings globally to embed AI and machine learning as core capabilities rather than supplementary features. Wise Albert, Tanla's AI engine within the Wisely ecosystem, was designed from the outset to process large volumes of communication data, apply Natural Language Processing (NLP) to derive intent and context, and deliver actionable insights to enterprise clients in real time.

This phase also saw the Company launch Wisely ATP (Anti-Phishing Technology Platform), Tanla's anti-phishing platform, operates with a 99%+ scam detection efficacy rate, over the subsequent years, earn global recognition for its efficacy. Wisely ATP drew upon four distinct AI engines, including Convolutional Neural Networks (CNNs), Large Language Models (LLMs), and classical ML classifiers, to identify phishing threats across the SMS traffic stack in real time. Launched at Mobile World Congress 2023 by the former Chairman of TRAI, it quickly established itself as the world's first end-to-end AI/ ML-based anti-SMS-phishing platform.

Stage Two: AI Pervasive



As its AI capabilities mature, Tanla moved to embed intelligence pervasively across its product portfolio as a unifying intelligence layer. The Intelligence.ai domain emerged as the articulation of this philosophy: a suite of AI-driven capabilities encompassing predictive analytics, real-time intent detection, campaign optimisation, and omnichannel performance intelligence. Every significant product decision in this phase was calibrated against a single question: does this investment make the platform more capable of learning, adapting, and acting on behalf of its users without manual intervention?

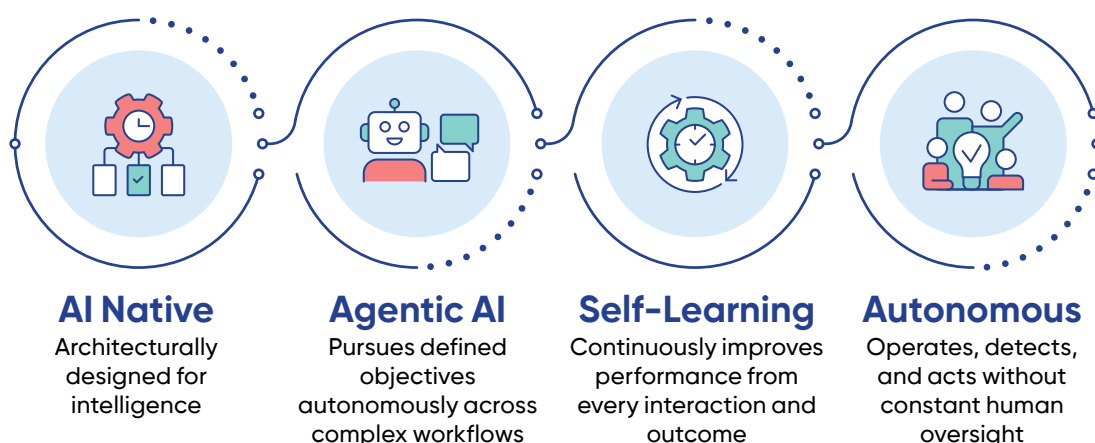
During this period, Tanla also deepened its AI-driven trust infrastructure. The Company's Trubloq platform already the mandated DLT (Distributed Ledger Technology) backbone for TRAI's commercial messaging regulations in India was progressively enhanced with AI-powered anomaly detection, consent verification intelligence, and real-time traffic pattern analysis. The outcome was a platform that not only enforced regulatory compliance mechanically, but actively learned to identify emerging patterns of abuse and adapt its detection models accordingly.

Stage Three: AI-Native by Design

FY26 marks Tanla's transition into its most consequential phase of AI evolution: the construction of AI-native platforms, built from first principles rather than adapted from legacy architectures. This is the defining strategic shift and the one that most sharply distinguishes Tanla's approach from the prevailing industry pattern, in which artificial intelligence is retrofitted into existing products as a feature layer rather than constituting the foundational logic of the platform itself.

Wisely.ai is built with four key pillars: AI Native, Agentic AI, Self-Learning, and Autonomous making it a one-of-a-kind AI-Native platform in the communications space, globally.

Wisely.ai, Tanla's flagship AI-native platform, is the most concrete expression of this philosophy. Architecturally, Wisely.ai is designed across three integrated layers. The Data, Infrastructure, and Network Layer processes massive volumes of real-time traffic data at millisecond latency fully compliant with local data sovereignty and regulatory requirements across all geographies of operation. The Core AI Engines Layer deploys both classical Machine Learning and Generative AI models, running on the latest NVIDIA GPU infrastructure, and is responsible for the platform's detection, classification, and prediction capabilities. The Applications Layer translates the intelligence of the two underlying layers into a suite of purpose-built solutions for mobile users, telcos, and enterprises each designed to operate with minimal human intervention.



The implications of this architecture are material. A self-learning, agentic platform does not require human analysts to identify and respond to new threat vectors. It identifies them autonomously, updates its own models, and deploys countermeasures in real time. A platform designed as AI-native from inception scales its intelligence in proportion to its data exposure growing sharper, more contextually aware, and more commercially valuable with every interaction it processes. This is categorically distinct from the experience of deploying AI as an overlay on legacy infrastructure.

Wisely.ai in Practice: Global Proof of AI at Scale



The integrity of any architectural claim must ultimately be validated through deployment at scale. In this regard, Tanla's partnership with Indosat Ooredoo Hutchison (IOH) in Indonesia stands as one of the most significant demonstrations of AI-native communications infrastructure achieved anywhere in the world.

Deployed in a multi-year SaaS engagement structured for measurable business outcomes, Wisely.ai was integrated into Indosat's network to deliver real-time anti-spam and anti-scam protection across SMS, Voice, and VoIP channels, protecting a subscriber base of over one hundred million users. The solution operates at both the network layer and the device layer, integrating with SIM cards and handsets across Android and iOS via an SDK, enabling the widest possible coverage of telecom subscribers. Within the first six months of deployment, the platform analysed over eleven billion communications, and the measurable outcomes validated the scale and precision of Tanla's AI capabilities with more than 95% of Indosat's customers reporting a heightened sense of digital security.

Built on NVIDIA Blackwell GPU infrastructure within Indosat's sovereign AI factory, the deployment demonstrated Tanla's technical readiness. And its capacity to operate frameworks a non-trivial capability in an increasingly fragmented global regulatory environment. This deployment reaffirmed Tanla's position as a trusted technology partner to the global telecom ecosystem and validated the commercial viability of its subscription-based SaaS model for AI-native solutions.

The Indosat partnership is a milestone. Tanla is actively extending its AI-native capabilities to telcos across Southeast Asia and EMEA, with a growing pipeline of engagements that reflect the global appetite for trusted, high-efficacy, AI-driven communication security.

Guardians of the Digital Communication Ecosystem



Across its history, Tanla has regarded its role in the communication value chain as extending beyond the commercial relationship between platform and client. The Company has consistently operated on the proposition that the channel through which businesses speak to consumers must be one of trust, consent, and protection from exploitation, and has invested accordingly in the integrity of the communication ecosystem itself.

This conviction is expressed most tangibly in Trubloq, the world's first blockchain-enabled commercial communication stack, and India's mandated DLT backbone for TRAI's regulatory framework governing commercial messaging. Trubloq has, since its deployment, served as the definitive infrastructure for consent-based, spam-free business communication in India, processing billions of messages and providing regulators, telcos, and enterprises with a single, incontrovertible source of truth for every commercial interaction.

In the AI era, the guardian imperative has grown considerably more complex. As communications become more personalised and intelligent, the actors seeking to abuse the channel have correspondingly evolved with AI-generated phishing content and sophisticated smishing campaigns representing a new generation of threat that static, rule-based defences cannot adequately address. Tanla's AI-native platforms are designed to be structurally ahead of this threat curve: learning new attack patterns autonomously, adapting detection models in real time, and neutralising fraudulent communications before they reach the consumer at a scale and with a speed that no human-supervised system can match.

Wisely ATP, Tanla's anti-phishing platform, operates with a **99%+ scam detection efficacy rate** and a false positive rate of under 0.3%, preventing over **six million scam attacks every month**, neutralising over 71,000 fraudulent sender IDs monthly, and protecting more than one billion users.

Two Stakeholders, One Unwavering Commitment

The principle that most consistently distinguishes Tanla's approach from that of its peers is deceptively simple to articulate and genuinely difficult to operationalize. Tanla designs every solution with simultaneous, non-hierarchical regard for two stakeholders the enterprise or telco it directly serves, and the end customer.

For enterprise clients, this dual accountability manifests in platforms that do not merely transmit communications but actively improve the quality and outcomes of those communications through AI-driven personalisation, intelligent channel selection, real-time campaign analytics, and consent management capabilities that transform compliance from a regulatory obligation into a competitive advantage. Tanla's enterprise clients are empowered to be better communicators: more contextually aware, more analytically rigorous, and more genuinely valuable to the customers they serve.

For end consumers the hundreds of millions of individuals whose digital interactions are mediated, in part, by Tanla's infrastructure the commitment takes the form of protection, preference, and transparency.



Industry Recognition and Market Standing

Tanla's transformation has been validated with consistent external recognition. The Company has been named a Visionary in the Gartner® Magic Quadrant™ CPaaS for four consecutive years, reflecting current product capability and the strategic clarity and trajectory that analysts ascribe to the Company's roadmap. It has been featured in the Omdia CPaaS Universe as a leading platform, earned a score of 80/100 on the S&P Global Corporate Sustainability Assessment, and received the distinction of Google Growth Partner of the Year and Meta Partner of the Year reflecting the depth and strategic alignment of its hyperscaler ecosystem partnerships.

The Road Ahead: The Greenfield Imperative, Sustained

Twenty-five years ago, Tanla made a greenfield bet that most of the industry had not yet imagined. Today, it is making another this time on the proposition that the defining communications infrastructure of the next decade will be built on platforms that were architected from the ground up to be intelligent, autonomous, agentic, and continuously self-improving.

The Company's global expansion from its established leadership in the Indian market to its growing telco and enterprise presence in Southeast Asia, the Middle East, and beyond is driven by the same conviction that has characterised every chapter of Tanla's evolution: that the willingness to invest in capability ahead of market consensus is the surest basis for durable competitive advantage.

As the boundaries between communications infrastructure, artificial intelligence, and consumer protection continue to converge, Tanla's positioning at precisely that intersection is neither fortuitous nor recently acquired. It has been systematically constructed, over a quarter century, by a Company that has never been content with the category in which the market placed it and has always believed that the most important opportunities lay one step beyond what the present moment could see.

Board of Directors FY26

About Board of Directors

Tanla's Board of Directors is the bedrock of our long-term strategic vision. It is a collective of accomplished, globally diverse leaders who govern with conviction and independence. The board is a strategic partner: one that asks hard questions, enables bold decisions, and ensures that every step Tanla takes is grounded in integrity and purpose.

Our Board reflects a composition that is both seasoned and dynamic. Deep expertise in audit and financial governance sits alongside pioneering experience in telecom, consumer technology, academic leadership, and digital public infrastructure. Together, this collective expertise provides the guidance necessary to steer Tanla through a complex landscape, balancing the opportunities of accelerating AI adoption with the rigor of global regulatory compliance.



The Board composition reflects an appropriate balance of skills, experience, knowledge, diversity, and independence, enabling it to effectively discharge its responsibilities and provide strategic direction to the Company. The Board provides leadership and objective oversight to the management while ensuring adherence to the highest standards of corporate governance, ethics, transparency, and accountability. The Board is of the view that the aforesaid skills and competencies are available collectively across its members and are adequate for the effective functioning of the Company and the discharge of its governance responsibilities.

The Directors collectively possess a broad range of skills, expertise, and industry experience across areas relevant to the Company's business and operations. These competencies enable the Board and its Committees to

function effectively and contribute to the sustainable growth and long-term success of the Company.

Our commitment to governance excellence shows in how its Board is structured: a strong majority of Independent Directors, independent chairs for the majority of committees, and a voluntarily appointed Lead Independent Director. A robust framework for risk, compliance, and stakeholder engagement reinforces this structure.

As we enter the next phase of Tanla's growth, the Board's role becomes even more consequential. The decisions made today on technology, people, markets, and ethics will define Tanla's standing in the global communications ecosystem for years to come.



Mr. Uday Reddy
Founder Chairman and CEO
Member - AC, CSRC, RMC committees



Mr. Deepak Goyal
Executive Director
Member - RMC



Dr. Ram Sewak Sharma
Lead Independent Director
Chairperson - CSRC
Member - AC, SRC, NRC, RMC



Dr. Sanjay Kapoor
Non-Executive Director
Chairperson - RMC
Member - SRC, NRC



Mr. François Ortalo-Magné
Independent Director
Chairperson - NRC
Member - CSRC, RMC



Ms. Naiyya Saggi
Independent Director
Chairperson - SRC
Member - CSRC

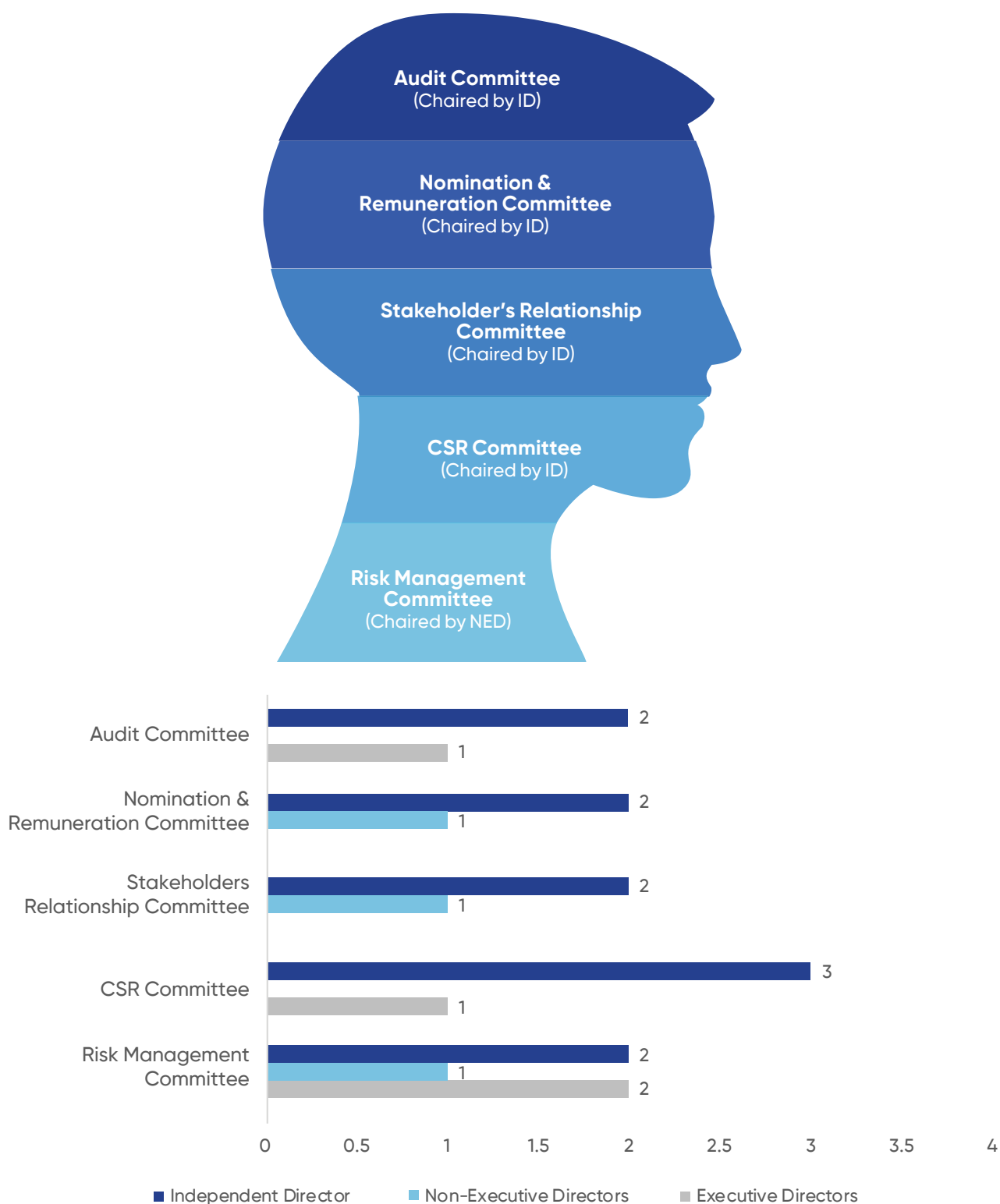


Mr. Sunil Bhumralkar
Independent Director
Chairperson - Audit

Tanla Board of Directors as of March 31, 2026

AC - Audit Committee
CSRC - Corporate Social Responsibility Committee
NRC - Nomination and Remuneration Committee
SRC - Stakeholders' Relationship Committee
RMC - Risk Management Committee

Our Board Committees



Tanla's governance framework is anchored by five Board-level committees, each designed to bring focused, expert oversight to a specific dimension of the Company's operations. All four primary committees are chaired by Independent Directors; the Risk Management Committee is chaired by the Non-Executive Director. This structure ensures that governance is exercised with independence, rigour, and accountability across every material area of the business.

During FY26, the Board of Directors met seven times. Beyond financial scrutiny, the Board's deliberations encompassed strategic reviews, sustainability performance, budget evaluation, competitive benchmarking, enterprise risk, and growth opportunities across both organic and inorganic dimensions. Committee meetings were conducted with almost full attendance discipline, and minutes were reviewed and actioned in a timely manner.

Audit Committee Chaired by Mr. Sunil Bhumralkar, with Mr. D. Uday Reddy and Dr. RS Sharma as members. The Committee provides independent oversight of financial reporting integrity, internal controls, statutory compliance, and audit

ID: Independent Director | NED: Non-Executive Director

processes. Mr. Bhumralkar’s close to four-decade career in audit and assurance including over 20 years leading the TMT sector audit practice at EY India brings exceptional depth to this role.

Nomination and Remuneration Committee is Chaired by Mr. François Ortalo-Magné, with Dr. RS Sharma and Dr. Sanjay Kapoor as members. This Committee oversees board composition, director appointment processes, remuneration frameworks, and succession planning, ensuring that leadership development aligns with Tanla’s long-term strategic needs.

Stakeholders’ Relationship Committee is Chaired by Ms. Naiyya Saggi, with Dr. RS Sharma and Dr. Sanjay Kapoor as members. The Committee ensures that the interests of shareholders, investors, and other stakeholders are actively monitored and addressed, with a focus on responsive communication and grievance redressal.

Corporate Social Responsibility Committee is Chaired by Dr. RS Sharma, with Mr. Uday Reddy, Ms. Naiyya Saggi, and Mr. François Ortalo-Magné as members. This Committee provides strategic direction to Tanla’s CSR programmes, ensuring that community investments are purposeful, measurable, and aligned with the Company’s values.

Risk Management Committee is Chaired by Dr. Sanjay Kapoor, with Mr. François Ortalo-Magné, Mr. Uday Reddy, Mr. Deepak Goyal, Dr. RS Sharma as members, and and Mr. Sunil Bajpai, Chief Risk Officer, as a permanent invitee to the committee as members. This Committee oversees the enterprise risk framework, ensuring that risks including technology, operational, regulatory, and macroeconomic risks are identified, assessed, and managed proactively.

Composition of the Board

As of March 31, 2026, our Board comprises 7 Directors, reflecting a well-calibrated mix of executive leadership, non-executive stewardship, and strong independent oversight.



The Strategic Value of Our Board: A Multidimensional Approach

Our Board of Directors serves as a strategic asset, providing the distinct expertise necessary to navigate the complexities of our industry through a multidimensional governance framework. The Audit Committee, led by Mr. Sunil Bhumralkar, leverages his four decades of audit and TMT sector experience to ensure rigorous financial discipline and internal control integrity. Mr. François Ortalo-Magné, through his distinguished academic and institutional background, brings a globally competitive perspective to the Nomination and Remuneration Committee, ensuring our leadership frameworks align with long-term strategic evolution. Ms. Naiyya Saggi, chairing the Stakeholders’ Relationship Committee, utilizes her extensive entrepreneurship and consumer technology background to drive responsive, transparent, and digitally forward-thinking engagement. The Corporate Social Responsibility Committee benefits from the deep digital governance and public policy expertise of Dr. RS Sharma, ensuring our social investments remain purposeful and aligned with our commitment to protecting the digital citizen. Finally, Dr. Sanjay Kapoor, chairing the Risk Management Committee, applies his pioneering telecom and enterprise strategy experience to proactively identify and mitigate the technological, regulatory, and macroeconomic risks inherent in our global operations. Together, this convergence of financial, academic, entrepreneurial, and telecom domain expertise enables the Board to provide active, purpose-driven guidance that scales our impact with accountability and vision.

Core Governance Enhancements

Tanla continues to raise its governance bar in keeping with its belief that strong governance is a source of competitive advantage and stakeholder trust, driven by our commitment to accountability and purpose rather than regulatory compulsion alone.



Appointment of Lead Independent Director (LID):

Tanla has voluntarily maintained the appointment of a Lead Independent Director as a hallmark of its commitment to global governance standards and long-term stakeholder alignment. The Lead Independent Director:

1. Serves as the key link between the Independent Directors and the management, ensuring that the Board functions with autonomy and balance.
2. Chairs meetings of Independent Directors without management presence.
3. Contributes to oversight of enterprise risk and governance matters.
4. Enhances transparency, supports checks and balances, and fosters a culture of accountability.
5. Aids in informed decision-making and builds stakeholders' trust.

Strengthened Audit Oversight:

The reconstitution of the Audit Committee, with Mr. Sunil Bhumralkar as Chairperson, pursuant to retirement of Mr. Rahul Khanna on July 16, 2025, further reinforces the rigour of financial oversight at Tanla. With deep expertise in assurance, Ind AS, IFRS, and internal controls including active involvement in shaping national audit standards through ICAI's Auditing and Assurance Standards Board Mr. Bhumralkar brings an exceptional level of technical and governance credibility to this critical function.

SEBI PIT Regulation Compliance:

Tanla ensures robust compliance with SEBI's Prohibition of Insider Trading (PIT) Regulations through fully digitised systems for trade pre-clearance, insider training, and structured disclosures, enabling real-time monitoring and governance. In a further expression of our compliance culture, we voluntarily close the trading window one month ahead of the timeline stipulated under SEBI regulations, demonstrating our commitment to transparency and ethical conduct.

Enterprise Risk Management:

An organisation-wide risk management framework is in place, with comprehensive reviews conducted quarterly and presented to the Audit Committee. The Risk Management Committee meets regularly to assess evolving risks across technology, regulatory, financial, and operational domains, ensuring that Tanla's risk posture remains both proactive and well-calibrated.

Responsible AI and Data Ethics:

As Tanla deepens its AI-first capabilities through Wisely.ai, Wise Albert, and integrated AI features across its platform, ethical considerations are embedded into every strategic decision. This includes AI governance, data stewardship, and platform integrity. The Board receives regular updates on AI-related risks and opportunities, reinforcing the principle that innovation and responsibility are twin imperatives.

Other Governance Factors:



Whistle Blower Policy:

Tanla has institutionalised a robust Whistle Blower Policy that empowers employees and stakeholders to report genuine concerns about unethical behaviour, misconduct, or violations of Tanla's Code of Conduct. The mechanism ensures anonymity, non-retaliation, and confidentiality, with direct oversight from the Audit Committee. Through periodic awareness drives and policy disclosures, we reinforce a culture of transparency, accountability, and ethical governance across all levels of the organisation.

Code of Conduct:

The Company's Code of Conduct serves as the ethical compass guiding the behaviour and decision-making of the Board, senior management, and employees. It emphasises integrity, legal compliance, fair dealing, and respect for all stakeholders. The Code is reviewed periodically to remain aligned with evolving global governance norms, and annual affirmations by Directors and senior executives ensure consistent adherence.

Stakeholder Engagement:

Stakeholder inclusiveness remains a key pillar of Tanla's governance philosophy. We engage proactively with investors, customers, employees, regulators, and partners through multiple channels including quarterly earnings calls, employee town halls, and customer satisfaction forums ensuring timely communication and genuine responsiveness to stakeholder perspectives.

Digital Governance:

Tanla continues to operate paperless Board and committee meetings, leveraging secure digital platforms for documentation, deliberation, and decision-making. This reflects both our operational efficiency and our environmental commitment.



Tanla's governance journey is one of continuous elevation, from compliance to conviction. As the Company advances into its next phase of growth, the Board remains an active, engaged partner in that journey: shaping strategy, safeguarding integrity, and ensuring that Tanla's ambitions are matched by the accountability structures needed to sustain them. The collective strength of this Board, its independence, its diversity of thought, and its unwavering commitment to long-term stakeholder value, is one of Tanla's most enduring competitive assets. It is a foundation we will continue to build upon, year after year, as we work towards a world of trusted digital experiences.

Message from Founder Chairman & CEO

The Architecture of Sovereignty and Digital Trust

Dear Shareholders,

We do not participate in market sectors. We build the infrastructure required to run a modern digital economy.

While the rest of the technology industry fights destructive margin wars over standard software features, Tanla has spent years engineered a completely different reality. We operate as an N of 1 enterprise. We locate the critical vulnerabilities that threaten entire digital populations, from country-scale communication fraud to catastrophic financial scams, and we deploy the underlying architectural solutions that eliminate them.

Our capability to operate at this sovereign scale is not an aspiration; it is an established historical fact. Years ago, we engineered Trubloq to run the Indian national switch, processing more than 70% of all A2P transactions across the country. We do not look back at Trubloq to celebrate the past, but to establish our baseline credentials. We are the only enterprise that has proven it can design, deploy, and operate the vital infrastructure underlying a nation's digital communication ecosystem.

Monopolizing the Moat: The AI Nerve Center

We do not view AI as an additive feature or a marketing buzzword. AI is the foundational nerve center engineered into the core of every single platform we build. From the predictive threat intelligence of Wisely ATP to the network-level optimization of Wisely.ai and Wisely Communicate, our architecture utilizes advanced machine learning models to analyze, encrypt, and secure billions of interactions in real-time. This deep AI integration is what keeps our platforms entirely peerless, creating an insurmountable technological moat that legacy competitors cannot cross.

This first-mover mandate was validated with the inception of Wisely ATP (Anti-Scam). When digital scams threatened hundreds of millions of users, we engineered the solution. We pioneered and executed the definitive regulatory sandbox, stunning regulators with results that captured national headlines from the halls of TRAI.

In doing so, we effectively established an entirely new category of digital safety. We are proud to see that our vision has set the structural standard for the entire telecommunications ecosystem. When the nation's leading telecommunications giants embrace this exact network-level anti-scam positioning and deploy it at maximum scale, it serves as the ultimate validation of the market category we created, coalescing telecom partners and industry giants around the singular, vital mission of protecting hundreds of millions of digital citizens. Today, Wisely ATP continues to deliver that same uncompromised safety directly to the users of the world's leading financial institutions.

To understand our current scale and future velocity, our shareholders must look at the two distinct, world-class engines operating under our roof: the Innovation Engine and our Go-To-Market Highway.

The Engine and the Highway: Monetizing Global Scale

Karix and ValueFirst are our go-to-market engines. Karix is among the world's largest enterprise communication platforms, processing over 850+ Bn interactions annually. Karix owns deep enterprise relationships, orchestrates high-velocity customer onboarding, and dominates commercial market share globally.

The true power of our business model lies in how these two forces integrate. Karix captures massive global enterprise distribution, but it launches its sophisticated solutioning and drives its omni-channel traffic directly on top of the deep, high-margin, AI-driven technological core built by Tanla's Innovation Engine.



The Math of Dominance: Non-Linear Returns

Our financial performance over the past fiscal year is the direct mathematical validation of this integrated architecture. The strength of our revenue trajectory reaching INR 4,418 Cr, our net profit of INR 509 Cr, and our robust free cash flow generation of INR 477 Cr are the structural outcomes of a non-linear business model. This was further reflected in a margin expansion of 50 bps this financial year, driven primarily by increased adoption of our innovative platforms, proof that as platform penetration deepens, financial efficiency follows.

Standard businesses scale their operational overhead linearly in tandem with their volume. We reject that model. Because we own the underlying infrastructure core, once a platform is built and deployed, processing billions of additional secure transactions incurs near-zero incremental operational cost. This architecture delivers an incredibly resilient margin profile, with an EBITDA margin of 16.4% this past year.

Furthermore, we do not treat our financial success as a historical footnote. We treat it as strategic capital. The robust free cash flows generated by our business this past year have given us the uncompromised balance sheet strength to invest intensely back into our own high-conviction platforms. This exact financial engine is what funded our massive, multi-platform international expansion this year.

The Blueprint: Exporting Sovereign Platforms Internationally

As we look to the horizon, our forward growth narrative is ironclad: exponential value creation will be driven by Tanla's proprietary platforms, while Karix serves as our high-velocity vehicle for commercial monetization outside India.

We have successfully proven the absolute power of this blueprint in Indonesia, deploying two distinct platforms under two highly sophisticated monetization models:

- **Wisely.ai (Direct SaaS Value):** Indosat is our direct enterprise partner. They pay us a direct SaaS stream to embed an AI-native nerve center into their network infrastructure, actively protecting over 100 million digital citizens from billions of malicious scam interactions.
- **Wisely Communicate (Ecosystem Network Share):** We have partnered with all major telecommunications carriers across the nation, securing a structural, multi-carrier revenue share on the underlying network traffic.

With this sovereign infrastructure established across Indonesia, Karix enters the market as our commercial highway, launching advanced enterprise solutions directly on top of Wisely Communicate and capturing high-value local margins. This is the definitive operational model of our global future: Tanla's Innovation Engine secures the sovereign platform infrastructure, while Karix drives the enterprise traffic down the highway.

This execution is anchored by three immutable platform doctrines that we deploy across every market we enter:

We Protect: We eliminate malicious spam and financial scams at the network layer, defending hundreds of millions of digital citizens from systemic vulnerabilities.

We Enhance Experience: We utilize deep SDK integration to optimize healthy, high-value, and seamless communication directly on the user's handset.

We Build Brand: We cement the trust, security, and reputational equity of enterprises, telcos, and regulators simultaneously.

The LBS Verdict: Our Architecture Is the Global Masterclass

Our ability to engineer these borderless paradigm shifts is no longer just a corporate claim, it is a subject of global academic study. [London Business School \(LBS\) has published a definitive case study analyzing how our deployment of Wisely.ai successfully established a national telecom shield in Indonesia](#), mitigating a multi-billion-dollar financial fraud crisis. When the world's elite business minds are actively codifying your operational blueprint as the definitive global standard for AI-driven national security, your technological dominance is undisputed.

Our Only Metric: We Promise, We Deliver

At Tanla, we are fundamentally obsessed with impact. We do not participate in the corporate theater of over-promising and under-delivering. Our reputation among enterprises and regulators has been forged on a single, binary metric: we promise, and we deliver. When we deploy a platform, it is engineered to function flawlessly at immense national scale from day one, converting complex technology into immediate, undeniable financial and operational results for our partners.

Institutionalizing Innovation: The Next Frontier of Digital Trust

True platform companies do not rest on historical milestones; they turn innovation into a predictable, repeatable process. We maintain an aggressive, continuous pipeline of platform development designed to anticipate the next structural shifts in the digital economy.

Currently, our Innovation Engine is finalizing the foundational architectures for our next generation of proprietary platforms. Chief among these initiatives is a unified compliance and privacy framework engineered to secure explicit consumer autonomy across all channels of digital interaction. Built to serve as the definitive trust layer for a market of over one billion digital citizens, this upcoming architecture will act as a critical checkpoint deployed across telecommunications networks and major enterprises alike, the new digital highway for consumer trust. We are not waiting for future regulatory and privacy challenges to arrive; we are already constructing the concrete infrastructure to manage them.

Talent Density: Zero Tolerance for Mediocrity

Financial and technological dominance is an outcome of culture. This velocity is only possible because our organization operates with an uncompromising focus on performance and deep individual ownership. We maintain a zero-tolerance policy for inertia, mediocrity, or non-performance.

To sustain this elite execution engine, we have spent the last two years intensely focusing on talent density. We have aggressively recruited the finest minds exclusively from the world's premier, top-tier institutions, building a hyper-capable, high-energy workforce. We have structurally optimized our business to empower these exceptional minds, ensuring that every individual owns their outcomes completely.

We are not merely expanding a business; we are securing the digital future of nations. Thank you for your continued trust in our vision.



Uday Reddy
Founder Chairman & CEO

Stakeholder Engagement

Creating value for stakeholders is the central reason for an organisation's existence. At Tanla, our stakeholders are essential partners in our journey whether it is customers, employees, investors, or suppliers, their voices shape our decisions. Our stakeholder engagement is built on the bedrock of trust and transparency, helping us navigate the social, environmental, and economic landscape in ways that are mutually fruitful.

Stakeholders are identified through a structured process that assesses their level of influence, expectations, and relevance to our operations, based on factors such as impact, legitimacy, urgency, and diversity of perspectives. This identification enables us to prioritise material issues that are critical to both our stakeholders and our long-term sustainable success.

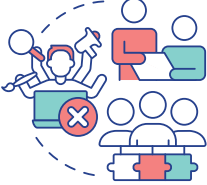
Engagement with stakeholders is carried out at defined intervals, supplemented by continuous interactions, ensuring a responsive and inclusive approach. There is a primary internal custodian for each stakeholder group who is responsible for structuring feedback loops. Periodic Board reviews, held at least once a quarter, incorporate inputs from functional heads representing each stakeholder group, ensuring that stakeholder insights flow through to the highest level of governance.

Our Stakeholder Engagement Principles



Trust & Transparency:
We engage openly, share accurate information and uphold our commitments.

.....



Inclusivity:
We seek the views of all groups who are impacted by or can influence our business.

.....



Responsiveness:
We close the loop, ensuring concerns raised translate into meaningful outcomes.

.....



Materiality-Driven:
Engagement informs our material topic identification and ESG priorities.

.....



Our Stakeholders

At Tanla, we view each stakeholder through the lens of the six capitals of Integrated Reporting: Financial, Human, Social & Relationship, Intellectual, Manufactured, and Natural. This capitals-based lens helps us understand what each stakeholder group contributes to, depends on, and influences across our value creation model. The sections below map each stakeholder group to the capital(s) they most significantly affect or are affected by, along with how and why Tanla engages with them.

Financial Capital

Stakeholder Group & Role	Why They Matter	How We Engage	Key Topics & Concerns
Investors & Shareholders Primary stewards of financial capital	Investors provide and oversee the financial resources that fund Tanla's growth. Their expectations around returns, governance, and risk management directly shape our capital allocation strategy.	Quarterly earnings calls, annual reports, AGMs, stock exchange disclosures, press releases.	- Financial performance & returns - Capital allocation strategy - Corporate governance standards - ESG performance and disclosures - Growth strategy and outlook
Banks & Financial Institutions	Lending institutions influence Tanla's financial flexibility and cost of capital. We earn better return on surplus/deposits.	Regular reporting, structured dialogues, credit reviews, compliance submissions.	- Creditworthiness and ratings - Financial covenants - ESG risk assessments

Human Capital

Stakeholder Group & Role	Why They Matter	How We Engage	Key Topics & Concerns
Employees	Tanla's employees drive innovation, execute strategy, and embody the company's values. Engaged, skilled employees are foundational to sustainable competitive advantage.	Performance appraisals, employee surveys, townhalls, learning platforms, grievance redressal, newsletters.	- Occupational health, safety & well-being - Career development & growth - Learning and upskilling - Diversity, equity & inclusion - Compensation and benefits - Code of Conduct

Social & Relationship Capital

Stakeholder Group & Role	Why They Matter	How We Engage	Key Topics & Concerns
Customers	Customers' evolving needs drive Tanla's product and service roadmap. Deep customer relationships create competitive moats and long-term value.	Project reviews, executive briefings, NPS surveys, customer sum-mits, helpdesk & support, RFI/RFP engagements, sponsored events, website and social media.	- Platform reliability & uptime - Data privacy and security - Product innovation and roadmap - Complaint resolution - Regulatory compliance - Service quality
Government & Regulatory Bodies	Regulators set the rules within which Tanla operates. Pro-active engagement supports policy advocacy and ensures timely compliance.	Statutory filings, official correspondence, industry body representations, newspaper and website disclosures.	- Regulatory compliance - Telecom and data policy - Timely statutory disclosures - Tax and charges - Policy advocacy
NGOs & Local Communities	Communities where Tanla operates are key stakeholders. CSR and community engagement build social licence and contribute to inclusive growth.	Community outreach programs, NGO partnerships, in-person meetings, site visits, email and SMS.	- Education and digital inclusion - Healthcare and well-being - Local infrastructure - Employment and livelihood - Environmental stewardship
Academia & Industry Bodies	Academic institutions and industry bodies help Tanla stay at the frontier of knowledge, access talent, and influence standards.	MoUs, campus engagement, seminars, research collaborations, committee participation.	- Talent development - Emerging tech research - Industry standards and policy - Digital skilling

Intellectual Capital

Tanla's organisational, knowledge-based intangibles – proprietary platforms, patents, processes, and institutional know-how.

Stakeholder Group & Role	Why They Matter	How We Engage	Key Topics & Concerns
Customers	Customer problems drive Tanla's R&D. Feedback loops from customer deployments deepen the intellectual depth of our platforms.	Co-development sessions, product advisory councils, feature feedback loops, beta testing programs.	- Platform capability and AI roadmap - Use-case co-creation - Data insights and analytics - Security and privacy architecture
Employees	Employee innovation, patents, and process improvements are the bedrock of Tanla's competitive intellectual assets.	Innovation challenges, R&D forums, IP training, knowledge management platforms.	- Innovation culture - IP awareness and protection - R&D investment - Knowledge sharing

Manufactured Capital

Stakeholder Group & Role	Why They Matter	How We Engage	Key Topics & Concerns
Suppliers & Technology Partners	Vendors and technology partners supply the hardware, software, and services that underpin Tanla's infrastructure. Supply chain resilience is critical.	Vendor qualification, ERP systems, performance reviews, contract negotiations, supplier meets.	• Vendor onboarding and compliance • Service levels and reliability • Responsible sourcing • Technology upgrades • ESG requirements in supply chain

Natural Capital

Stakeholder Group & Role	Why They Matter	How We Engage	Key Topics & Concerns
Government & Regulatory Bodies	Environmental regulations govern Tanla's energy use, emissions, and waste. Compliance protects Tanla's licence to operate and builds ESG credibility.	Statutory compliance submissions, environmental audits, regulatory filings.	• Carbon footprint and emissions • Energy efficiency • E-waste management • Water and resource use • Climate-related disclosures
Investors & Shareholders	Investors increasingly integrate ESG and climate risk into their capital allocation decisions, making Tanla's environmental performance a financial issue.	ESG/BRSR disclosures, sustainability reports, investor ESG questionnaires.	• Net zero commitments • Climate risk reporting • Renewable energy adoption • TCFD alignment

Stakeholder Engagement Process

Building a symbiotic relationship with our stakeholders leads us to better outcomes. The table below maps each identified stakeholder group to the modes and frequency of engagement, the key topics and concerns raised through those engagements, and the outcomes achieved. There is a primary internal custodian for each stakeholder group. Periodic Board reviews, held at least once a quarter, integrate stakeholder feedback from relevant functional heads, ensuring that stakeholder insights directly inform governance and strategic decisions.

Stakeholder Group	Modes & Frequency of Engagement	Topics of Engagement	Outcomes
Customers	• Project-related calls and management reviews – Ongoing • Relationship and executive meetings – Periodic • Customer visits and briefings – As required • RFI / RFP engagements – Event-driven • NPS and customer satisfaction surveys – Half-yearly • Customer summits and advisory councils – Annual • Website and social media – Continuous • Help desk and support ticketing – Ongoing	• Platform reliability, uptime and performance • Product innovation and AI/CPaaS roadmap • Data privacy, security and compliance requirements • Quality of service and SLA adherence • Regulatory compliance (TRAI / DoT directives) • Complaint and grievance resolution • Pricing and commercial terms	• Stronger and longer-term customer relationships • Improved NPS and customer satisfaction scores • Product enhancements driven by customer feedback • Better alignment on compliance and data security needs • Higher customer retention and wallet share

Employees	• Performance appraisals and career reviews – Annually • Pulse surveys and engagement surveys – Periodically • Town halls and all-hands meetings – Quarterly • Employee portals, intranet and newsletters – Ongoing • Learning and development platforms – Continuous • One-to-one counselling and mentoring – As required • Grievance redressal (Ombuds process) – As required • 360-degree feedback – Annually	• Occupational health, safety and well-being • Career development, growth and succession planning • Rewards, recognition and market-aligned compensation • Diversity, equity and inclusion • Training, upskilling and capacity building • Empowering and collaborative work environment • Code of Conduct and corporate policies • Employee welfare programs and benefits	• Enhanced employee engagement and morale • Improved talent retention and lower attrition • Stronger employer brand and talent attraction • Culture of innovation, learning and accountability • Higher workforce diversity and inclusion metrics
Investors & Shareholders	• Quarterly earnings calls and financial results – Quarterly • Annual General Meeting (AGM) – Annual • Annual Report and BRSR – Annual • Stock exchange disclosures and filings – Continuous • One-on-one investor and analyst meetings – Periodic • Press releases and public announcements – Event-driven • Investor relations page on website – Continuous	• Financial performance and operational results • Capital allocation, dividends and shareholder returns • Corporate governance standards and board composition • ESG performance and sustainability disclosures • Business strategy, growth outlook and M&A • Risk management and regulatory compliance • Ethics, transparency and anti-corruption	• Strengthened investor confidence and trust • Improved ESG ratings and rankings • Consistent analyst and institutional coverage • Enhanced shareholder value and long-term returns • Broader and more diversified investor base
Suppliers & Technology Partners	• Vendor qualification and onboarding – As required • ERP and procurement platform interactions – Ongoing • Supplier performance review meetings – Periodic • Contract negotiations and renewals – Event-driven • Supplier meets and capability workshops – Annual • Environmental and compliance audits – Periodic	• Vendor onboarding, qualification and code of conduct • Service levels, reliability and quality of supply • Technology upgrades and innovation roadmap • Responsible and sustainable sourcing • ESG compliance and environmental standards • Timely payment and ease of doing business	• Resilient and diversified supply chain • Improved vendor performance and service quality • Reduced procurement and supply disruption risks • ESG-aligned sourcing and responsible supply chain • Stronger long-term technology partnerships

Government & Regulatory Authorities	• Statutory filings and regulatory disclosures – Ongoing • Official correspondence and submissions – As required • Industry association representations – Periodic • Website and press publications – Event-driven • Environmental compliance audits – Periodic • Policy consultation workshops – As required	• Regulatory compliance (TRAI, DoT, SEBI, MCA) • Telecom and digital communications policy advocacy • Data privacy and cybersecurity regulations • Tax obligations and statutory returns • Environmental regulations and reporting • Anti-spam, DLT and consent management frameworks	• Zero material regulatory violations • Proactive compliance and reduced regulatory risk • Meaningful participation in policy shaping • Enhanced regulatory trust and credibility • Timely and transparent statutory disclosures
NGOs & Local Communities	• CSR programs and community outreach – Ongoing • NGO partnership engagements – Ongoing • In-person meetings and community visits – Periodic • Monitoring and impact assessment visits – Annual • Email, SMS and telephonic communication – As required	• Digital inclusion and access to education • Healthcare and community well-being • Local infrastructure and livelihood development • Environmental stewardship and sustainability • Employment and skill development for youth • Disaster relief and rehabilitation	• Measurable positive community impact • Strengthened social licence to operate • Improved CSR program effectiveness and reach • Stronger community trust and Tanla brand equity • Contribution to Sustainable Development Goals (SDGs)
Academia & Industry Bodies	• MoUs and research collaborations – Periodic • Campus recruitment and engagement programs – Annual • Seminars, webinars and conferences – Periodic • Industry committee and standards body participation – Ongoing • Fellowships, grants and sponsored research – As required	• Emerging technology research (AI, CPaaS, 5G) • Talent pipeline development and hiring • Digital skilling and industry-aligned curricula • Industry standards, best practices and benchmarks • Regulatory and policy discussions	• Stronger talent pipeline and campus hiring outcomes • Co-created R&D and applied research outputs • Influence on industry standards and policy positions • Enhanced institutional knowledge and innovation base • Recognition as an industry thought leader

Conversations That Move Business Forward

Inputs



Financial

INR 2,488 Cr capital employed



Intellectual

- INR 48 Cr invested in innovation
- 79% of new hires from STEM disciplines



Human

- 1,114 employees across operations
- 23,429 training hours delivered during the year



Natural

- LEED Gold certified campus (Hyderabad SEZ) and green data centre-certified infrastructure
- Single-use plastic-free operations across all offices



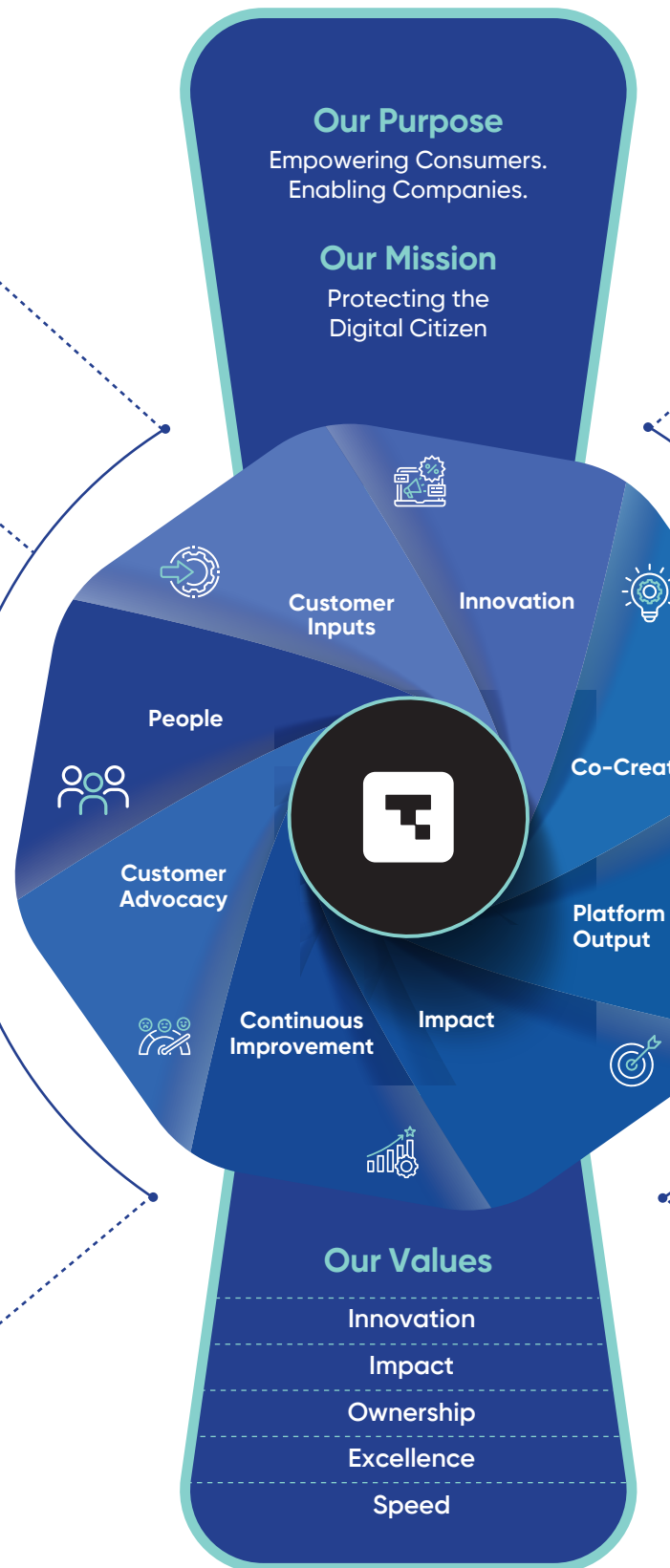
Manufactured

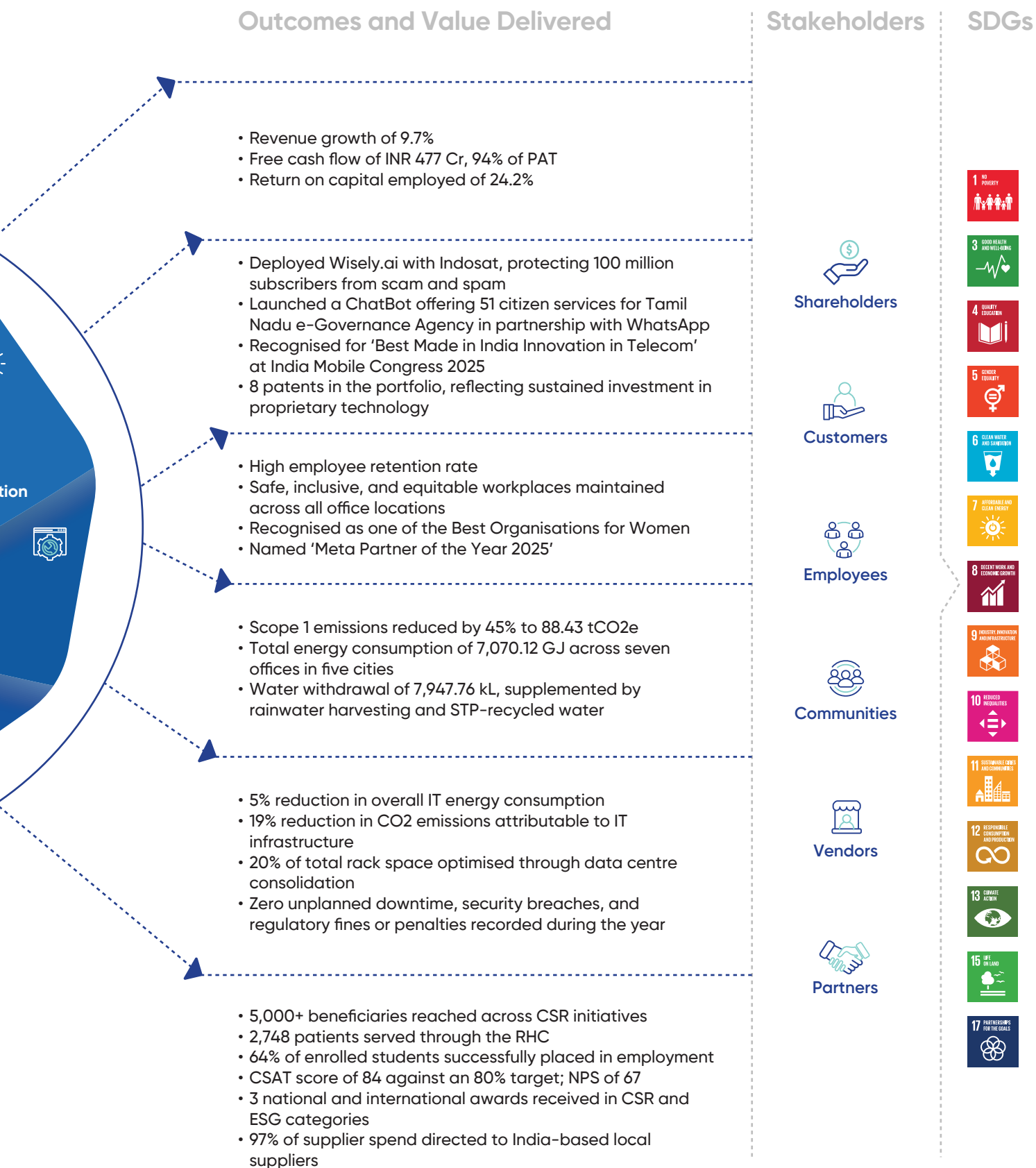
- 90% of legacy physical servers migrated to virtualised environments
- 12.97 MT of e-waste disposed of through a certified recycler under Form 6 manifests



Social and Relationship

- Established the Tanla Rural Health Centre (RHC) at Sattupally mandal, Khammam, Telangana, equipped with a pharmacy providing free medicines to the community
- 75% of CSR initiatives focused on education and employment programmes
- Dedicated Customer Success team with 24x7 support coverage





Financial Capital

Managing, growing, and returning value responsibly

45%

45% of free cash flow returned to shareholders over FY24-FY26 through Dividends and Buybacks

Performance Highlights · FY26



Revenue Growth

9.7% ▲



Gross Profit Growth

11.8% ▲



EBITDA Growth

4.8% ▲



PAT Growth

0.4% ▲



EPS

INR 38.36



Free Cash Flow

INR 477 Cr



Return on Capital Employed

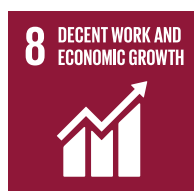
24.2%



Our value creation is anchored in the prudent management of financial capital. We generate capital through core business operations and deploy it to drive long-term growth and enhance shareholder value. Over the years, disciplined execution of our strategy has resulted in consistent growth and robust profitability, reflected in a debt-free and strong balance sheet. We remain committed to maintaining a financially sound position to support long-term value creation.

We recognise stakeholder expectations for sustained growth through a well-defined strategy and judicious business decisions. In line with the dividend distribution policy, capital allocation for the year includes dividend payments, ensuring reliable and consistent returns for shareholders.

Contribution to UN SDGs



“ ”

Anubhav Batra
Chief Financial Officer



We measure success not merely by the profits we generate, but by our ability to allocate capital effectively and create sustainable long-term value. Our focus remains on strong cash generation, capital efficiency, and shareholder returns.



Rajesh Nadigadda
Director - Finance &
Accounts

Strong corporate governance is the foundation of sustainable value creation. Our focus remains on disciplined capital allocation, ensuring that every investment decision strengthens cash flow generation, enhances capital efficiency, and supports long-term shareholder returns.

“ ”



Focus Areas

- Growth
- Margins and Efficiency
- Financial Stability
- Innovation



Stakeholder Impacted

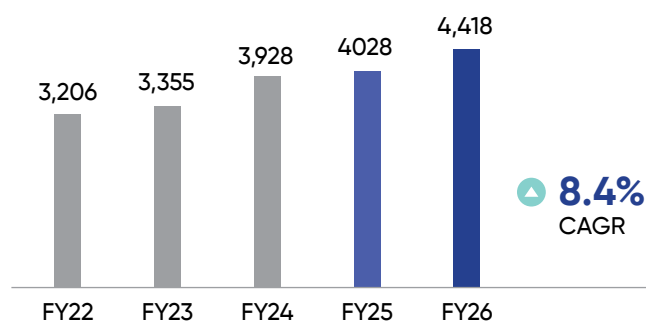
- Investors and Shareholders
- Employees
- Vendors and Suppliers

Economic Value Retained

Particulars (in INR Crore)	FY22	FY23	FY24	FY25	FY26
Total income (Economic Value Generated)	3,222	3,381	3,971	4,068	4,455
Operating Costs	2,417	2,676	3,108	3,212	3,540
Employee Wages and Benefits	127	134	169	216	267
Payments to Shareholders	97	321	134	161	340
Payments to Governments	135	119	135	120	125
Community Investments	4	4	10	13	13
Economic Value Retained	443	127	415	346	170

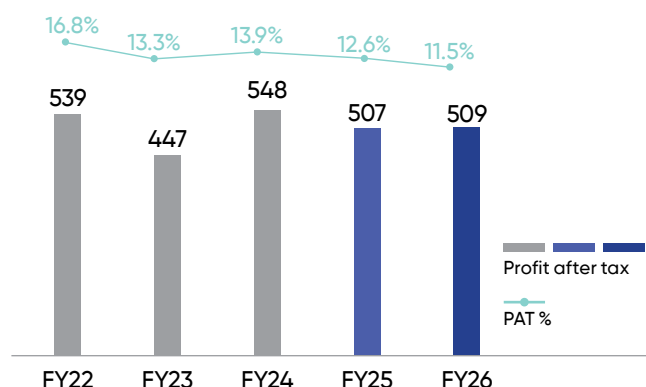
Value Creation and Distribution (FY22 to FY26)

Revenue Trend (In INR Cr)



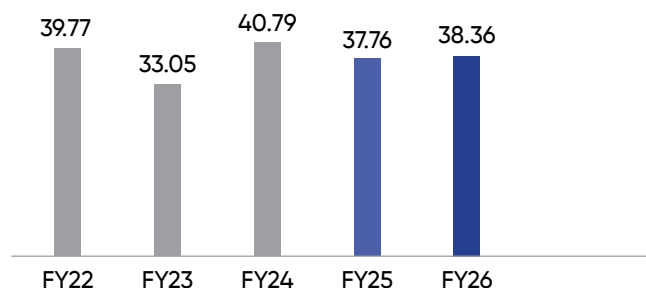
Revenue grew by 9.7% YoY to INR 4,418 Cr in FY26, driven by organic growth in existing customers and net new customer additions. Over the past five financial years, it recorded a compound annual growth rate (CAGR) of 8.4%.

Profit after Tax (In INR Cr)



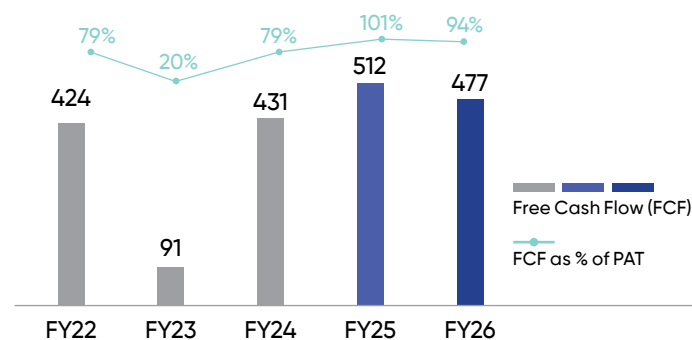
Profit after tax grew by 0.4% YoY to INR 509 Cr in FY26, with a PAT margin of 11.5%. Over the last five years, profit after tax has remained above INR 440 Cr, demonstrating its ability to generate consistent earnings across business cycles.

EPS (In INR Cr)



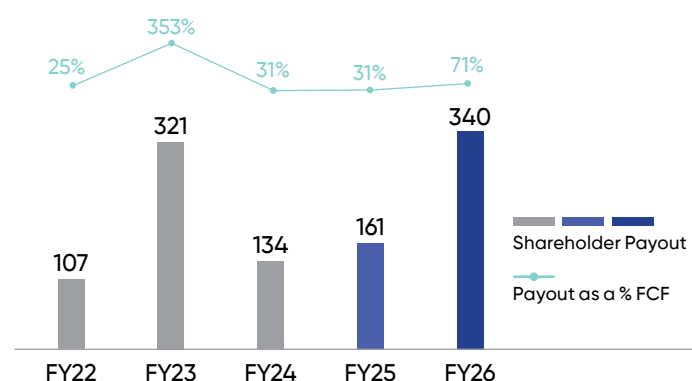
Earnings per share grew by 1.6% YoY to INR 38.36 in FY26. EPS has remained consistent over the last five years, demonstrating the disciplined capital allocation and ability to generate sustainable returns for shareholders.

Free Cash Flow (In INR Cr)



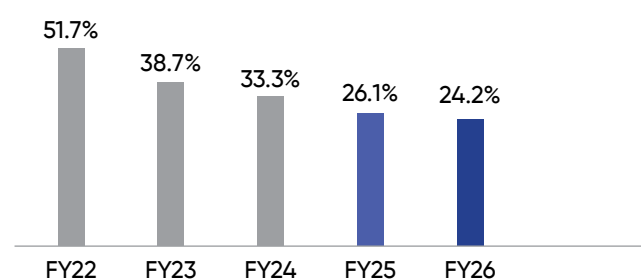
Free cash flow generated during FY26 was INR 477 Cr, representing 94% of profit after tax. Over the last three years, free cash flow conversion has consistently remained above 75% of profit after tax, reflecting disciplined working capital management, efficient capital allocation and the cash-generative nature of the business.

Shareholder Payouts (In INR Cr)



During the three-year period FY24 to FY26, 45% of free cash flow generated was returned to shareholders through a combination of dividends and buybacks. In FY26, an interim dividend of INR 6 per share and a second interim dividend of INR 6 per share were declared, totalling INR 12 per share for the year, in line with the 30% dividend payout policy. The fourth buyback in five years was completed during the year, with 2 million shares repurchased at INR 875 per share for a total consideration of INR 175 Cr.

Return on Capital Employed (%)



Return on Capital Employed (ROCE) stood at 24.2% in FY26. We will continue to invest in platform capabilities, AI-led solutions and growth initiatives to strengthen trusted digital experiences and create long-term value for all stakeholders.

Human Capital

High performance is the culture



Focus Areas



High Performing Teams



Continuous Innovation



Growth Opportunities



Capability Building



Talent Retention



Employee Health & Well-being

Stakeholders Impacted



Employees



Academia



Communities

Contribution to UN SDGs



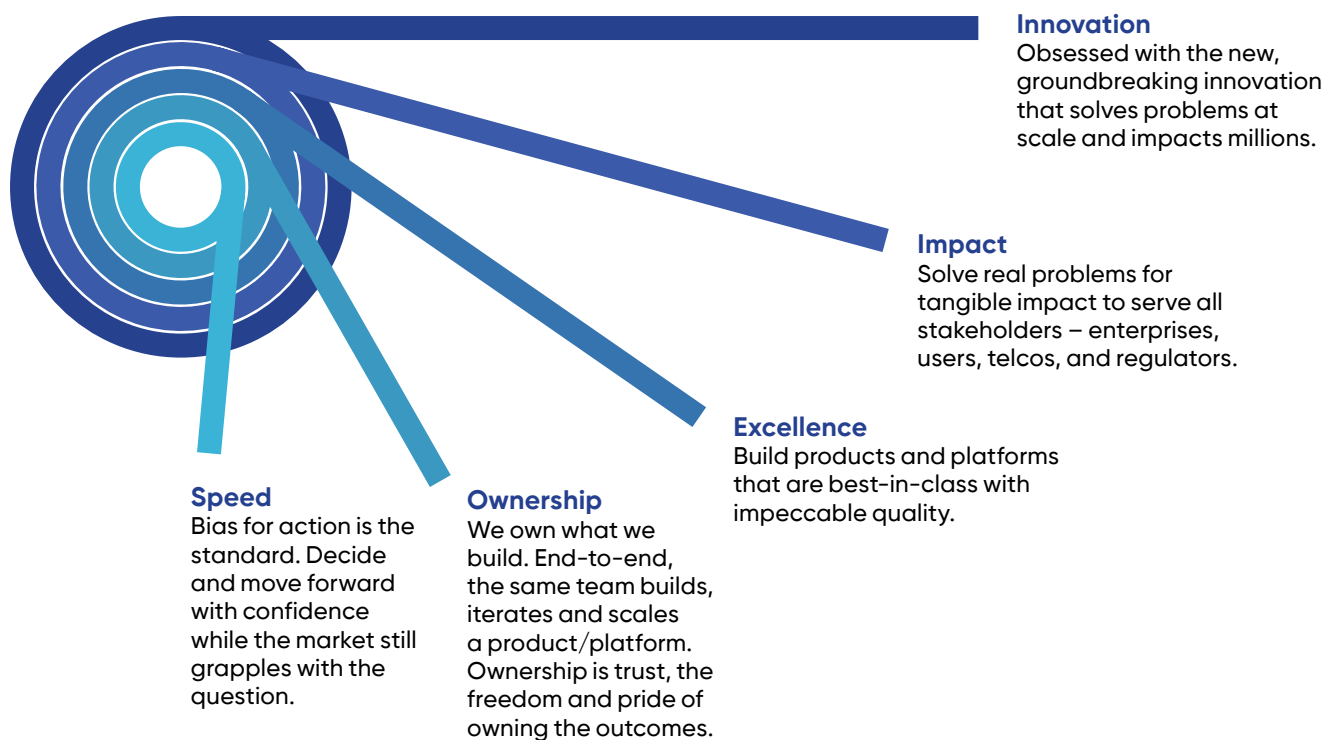
The organisations that thrive in the digital economy are built on people and the capabilities they develop over time. Sustainable growth depends on deliberate decisions about who is hired, how they are developed, engaged, and retained. At Tanla, that conviction has shaped every 'people decision' made in the past three years, and in FY26 the conviction has become a record that speaks for itself.

In FY24, the 3Cs Framework (Capability, Competency, and Culture) unified Tanla, Karix and ValueFirst into a single people architecture, building the cultural and operational foundation on which everything since has been constructed. In FY25, GROW (Grit, Reimage, Onwards Growth, Win with Customer) oriented every 'people decision' towards business outcomes, giving the organisation a shared language for what performance means and reinforcing a culture of ownership, customer-centricity, and continuous growth. In FY26, Tanla Foundry introduced five core operating values: Innovation, Impact, Excellence, Ownership, and Speed. Each value carries a stated principle and an observable behaviour, the standard against which every hiring decision, every development investment, and every promotion is measured.

Together, these frameworks represent the evolution of our people philosophy. The 3Cs established the foundation for the employee life-cycle, GROW established our ways of working, and the Tanla Foundry drives innovation with impact across the organization.

At the core of Tanla's innovation capability is Tanla Foundry, a cross-functional model that brings together engineers, architects, product specialists, and subject matter experts, who are held to a single operating standard, platforms that are gigantic in scale, unique in approach, and best-in-class in quality. The Foundry is the highest expression of Tanla's innovation philosophy. The standard it represents, of relentless technical rigour and outcome accountability, is the bar applied across every hiring and capability development decision in the organisation.

The Five Core Values



FY26 at a Glance

1,114

Total Workforce

406

Total New Hires

17.1%

Voluntary Turnover

23,429

training hours

1,043

permanent

71

contractual

79%

in STEM functions

Lowest

in four years

17.6

hours per employee

214

Rewards & Recognitions
Conferred

94

New Women Hires

Zero

Safety Incidents

100%

Grievance
Resolution

20.5%

of workforce recognised

12.4%

increase in new
women hires

3

consecutive years

2 of 2

cases resolved

01 | Innovation

The platforms Tanla builds do not emerge from ambition alone. Combating spam at a billion-message scale, enabling conversational commerce across OTT channels, and securing enterprise communications through AI-powered verification each required something more robust than a product vision. They required the right people, built to the right depth, working with tools embedded into how they operate every day. Innovation at Tanla is built through the quality of people, capabilities, and systems that support how work gets done.

Innovation starts with Talent: The Architecture of Our Innovation Capability

Our core Innovation function, comprising platform engineers, AI/ML teams, and technical architects, grew to 321 of Tanla's 1,043 permanent employees, representing 30% of employee strength. Every addition to this function is evaluated against the same technical and cultural bar that governs Tanla Foundry membership, because the quality of our platforms is closely linked to the quality of talent. More broadly, 833 of Tanla's 1,043 permanent employees, 79.9% of the total workforce, sit within

“ ”

Piyush Kaushik
Senior Product Manager



I have had the privilege of building systems that matter at scale, the Anti-Spam Android and iOS Apps are protecting millions of customers every day, and that throughput has been holding from month one. A first-principles culture made the path from discovery to delivery genuinely fast, and the same mindset is what allowed us to deliver Wisely.ai in three months with a team that was nearly 60% new. Thankful to all senior leaders who backed us without flinching, a buddy system and induction culture that helped new joiners contribute from week one, and the quiet confidence at the Garage that great engineering wins, those were the real differentiators that moved the mountain for us.

At Tanla, engineers are empowered to move beyond building technology and become creators of business impact at scale. From product vision and platform architecture to mission-critical production systems, the ownership entrusted to engineering teams is extraordinary. In my journey here, I have had the opportunity to lead multiple products, build new AI-powered communication platforms, solve complex reliability challenges, and mentor high-performing teams, all while delivering solutions that power millions of digital interactions. This combination of trust, innovation, and end-to-end ownership makes Tanla a place where engineers can accelerate their growth, expand their leadership, and help define the future of digital communications.



Koushik Das
Senior Engineering Manager

“ ”

STEM functions.

Of the 324 permanent employees onboarded across the organisation in FY26, 79% joined STEM functions, a ratio sustained across three consecutive years that reflects our architectural commitment to innovation. Every significant hiring decision reinforces the technical DNA of the organisation, and the capacity to innovate is built through the sustained, systematic injection of technical builders into the organisation's deepest structures. Our commitment to building a world-class team is clear from the quality of people joining us. Out of all our new hires this year, about 12%, or 38 people, came from top-ranked universities. By placing nearly 90% (33) of these Tier one hires into technical positions, we are directly investing in the expertise needed to drive our future innovation.

324

New hires
in FY26

79%

STEM New
Hires

Greenfield Hiring: Building a Team from Zero in Indonesia

In FY26, Tanla deployed its platform in Indonesia, laying the groundwork for the Wisely.ai launch with Indosat. Establishing a local presence required building a workforce from the ground up within compressed timelines, leaving little room for a conventional hiring funnel. Demonstrating an innovation-first approach, the team deployed an internally developed chatbot that screened candidates and routed them through the process faster. Time from sourcing to onboarding dropped significantly leverages its own technology capabilities to solve operational challenges and accelerate business expansion.

Building Capability at Scale

Innovation depends on the continuous development of technical capability. During FY26, Tanla invested in targeted programmes designed to strengthen engineering depth and operational readiness in critical technology domains. The rigour of Tanla's technical capability investment is measured through outcome validation rather than completion rates. Two named technical cohorts anchor this discipline, each measured against the specific gap it was built to close, and their FY26 results set a benchmark.

Table 1.1: Key Development Programs in FY26

Technical Cohort	Participants	Impact Score	Effectiveness	Business Outcome
GoLang Engineering (Engineering and QA teams)	34 (Men:25 Women: 9)	111%	4.33/5	Backend readiness for scalable system development; independent handling of real-world engineering challenges
MySQL Database Management (Technical Support, Mumbai)	19 (Men:13 Women:6)	113%	4.68/5	Faster query handling, improved ticket resolution efficiency, enhanced support responsiveness
Nagios Training (Technical Training)	Men: 8	44%	4.10/5	Reduced incident response time, enhanced system monitoring effectiveness, improved infrastructure reliability and service availability

Impact scores above 100% indicate that participants demonstrated application beyond the scope of the programme itself.

AI-assisted workflows have transformed how I work, helping me rapidly convert ideas into specifications and working solutions. Projects that once took weeks can now be delivered in days. Through Cache Refresh sessions, I have helped colleagues adopt AI effectively by sharing real-world engineering use cases and best practices, and we are applying AI-driven PDLC practices to build a full-scale project that showcases the potential of AI to accelerate delivery and innovation across the organisation.



Pranith Kampelly
Lead Software Development Engineer

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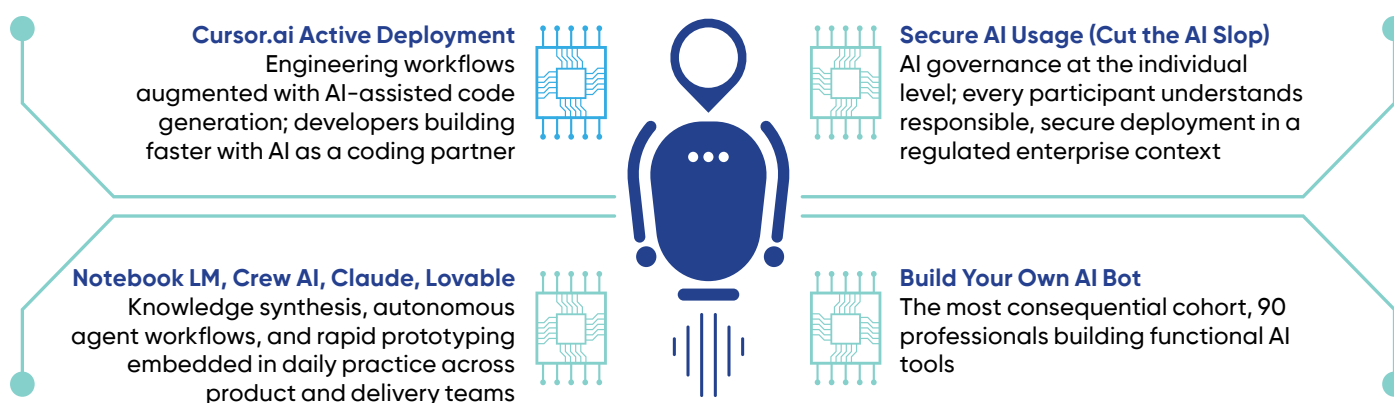
A 113% impact score on the MySQL programme and 111% on GoLang indicate that both cohorts delivered outcomes beyond what the programmes were designed to achieve. When technical investments consistently outperform their own targets, the organisation is not simply training its people but, through them, compounding capability and strengthening the platforms they build. Training participation within STEM functions specifically accounted for 34.0% of women's total training participation and 46.3% of men's in FY26 (refer to Table 3.6 & 3.7 for full breakdown), confirming that capability investment continues in a concentrated manner.

AI-Native Ways of Working

Tanla's AI strategy is focused on adoption. The objective is to embed AI into daily workflows and enable employees to solve problems faster, improve productivity, and accelerate innovation. Access to AI tools is no longer a differentiator. What separates organisations now is depth of adoption: whether AI is genuinely embedded in how people think and work, or just another tool they open occasionally.

In FY26, Tanla activated 225 professionals across four Cache Refresh, Tanla's internal learning and knowledge-sharing initiative focused on emerging technologies, AI tools, and evolving ways of working. Through expert-led sessions, practical demonstrations, and peer learning, the programme helps employees rapidly build new skills, adopt innovative technologies, and apply them effectively in their day-to-day work. These sessions aided cohorts who attended training sessions, changed their workflows, and use AI to do real work differently.

AI Deployment Cohort



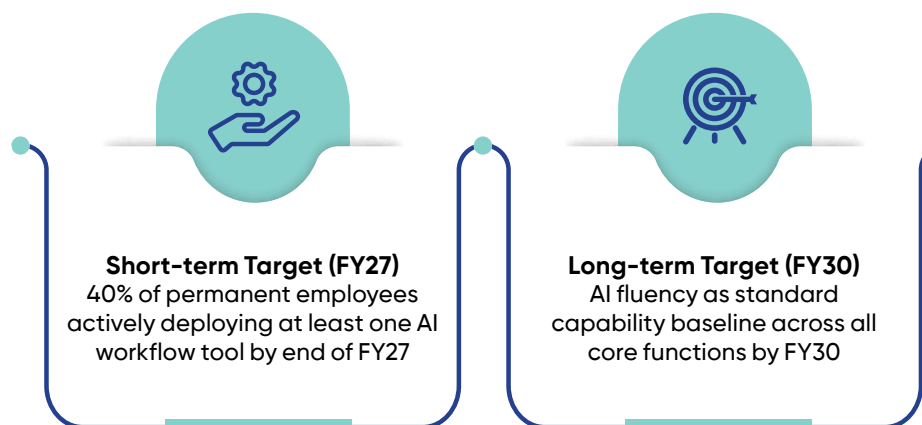
The 90 professionals who built their own AI tools in FY26 represent a structural shift in organisational capability. When people move from AI users to AI builders, the productivity ceiling of the organisation changes, the distance between a problem and its solution shortens, and the speed at which Tanla can respond to market and customer needs accelerates.

Tanla's commitment to AI-driven innovation and a collaborative culture empowers us to deliver solutions with meaningful impact. As a woman in AI, I am proud to have played a key role in the design and rapid deployment of Wisely.ai with Indosat, taking the solution from concept to production in less than three months. Supported by an exceptional team, we successfully operationalized an AI framework that now helps protect millions of users every day. It is deeply rewarding to see our work creating tangible value, while Tanla continues to foster an environment where AI innovation can thrive at scale.



Divya Tejeswini Nimmala
Data Science Engineer

“ ”



Employee Initiatives: Building the Culture the Values Demand

Values take hold through consistent experience. The people who build boldly are those who feel trusted and connected. We advanced a sustained programme of employee-focused initiatives, as detailed below, making its values tangible in everyday work and carefully cultivating the engaged culture that drives continuous innovation.

1. HR Business Partner (HRBP) Connect: Bringing HR Closer to Employees

Tanla strengthened its HR Business Partner (HRBP) model through the addition of 5 HR Business Partners, reinforcing the organisation's commitment to creating a more connected, responsive, and people-centric workplace in FY26. With a ratio of approximately 1 HRBP for every 208 employees, the expanded team enabled closer engagement with employees while ensuring that people support remained aligned with business priorities.

HRBPs are embedded within business functions and work alongside leaders and employees throughout the employee lifecycle, helping translate organisational objectives into individual performance while ensuring employees receive the support needed to succeed. Their role extends beyond performance management and goal setting to include career development, employee wellbeing, workplace concerns, and employee engagement. By maintaining a close understanding of both business realities and employee sentiment, HRBPs serve as a critical bridge between organisational priorities and individual experiences.

To sustain meaningful engagement across a geographically distributed workforce, HRBPs committed to connecting with at least 80% of employees within their assigned population every month. These interactions took place through one-on-one discussions, team connects, skip-level conversations, and regular visits to offices across locations. The resulting insights enabled early identification of concerns, timely interventions, and more informed people decisions, contributing to a workplace where employees feel supported, valued, and empowered to perform at their best.

2. Launchpad Programme: Enabling Early Success for New Joiners

The ability to innovate at scale depends on helping new employees become productive quickly and confidently. Every employee joining Tanla begins their journey through the Launchpad Programme, a structured onboarding framework designed to accelerate integration, capability building, and early contribution.

The programme combines induction, role-specific orientation, buddy support, and a personalised learning path. During their first 30 -45 days, employees gain access to curated learning content through Udemy, helping them develop the technical, functional, and behavioural capabilities required for success.

Launchpad is designed to help employees understand Tanla's culture, values, operating principles, and ways of working. By creating clarity, building confidence, and fostering early connections across teams, the programme shortens the time required for new employees to contribute meaningfully and strengthens the organisation's ability to scale talent effectively.

3. Building Connection and Belonging

People build better when they feel connected, supported, and free to speak up. Throughout FY26, Tanla initiated to invest in initiatives that strengthened employee engagement, fostered collaboration, and reinforced a sense of belonging across teams and locations.

HR Open House continued as a monthly forum, offering employees direct access to the HR team in an open and informal setting. Through a 30-minute session held each month, employees can raise questions, seek clarifications, share feedback, and discuss workplace concerns without hierarchy or barriers. The programme serves as an important listening mechanism, helping the organisation remain responsive to employee needs while promoting transparency around policies, processes, and organisational initiatives.

To encourage collaboration beyond formal reporting structures, Tanla continued Brew and Bond, a weekly employee engagement initiative that creates opportunities for informal conversations and relationship building across functions. By bringing together employees who may not ordinarily interact through their day-to-day responsibilities, the initiative promotes knowledge sharing, cross-functional understanding, and stronger interpersonal connections.

Employee wellbeing and team cohesion were further supported through quarterly sports events conducted across office locations. Activities including cricket tournaments and table tennis championships encouraged healthy competition, teamwork, and participation while creating opportunities for employees to engage with colleagues in a different setting.

The organisation also celebrated major festivals and cultural occasions throughout the year, recognising the diversity of backgrounds, traditions, and experiences represented across the workforce. These celebrations provided opportunities for employees to share traditions, learn from one another, and strengthen relationships across teams, reinforcing an inclusive culture where employees feel respected, valued, and connected to a larger community.

Together, these initiatives contribute to a workplace where employees feel engaged, supported, and connected to both their colleagues and the organisation's purpose. By strengthening trust and collaboration, they create a cultural environment in which innovation, performance, and long-term organisational success can flourish.

At Tanla, we believe that business success is enabled by engaged and empowered people. During my first quarter, the focus has been on strengthening organisational alignment, enhancing employee accessibility, and fostering a more people-centric culture. Through initiatives such as goal cascading, HR Open Houses, and holistic wellbeing interventions, we have continued to create an environment where employees are empowered to perform at their best, grow meaningfully, and contribute to the organisation's long-term success.

“ ”



Ankita Arora
Manager, Business HR

Innovation at Tanla is the product of isolated breakthroughs it is a system consciously built to produce them. A workforce weighted decisively toward STEM and technical builders, capability programmes that consistently exceed their own targets, an AI-native culture that turns employees from tool users into tool builders, and engagement initiatives that keep teams trusted, connected, and energised all reinforce one another. This is how Tanla sustains its capacity to innovate, by continuously deepening the quality of its people, capabilities, and systems. As the organisation scales into new markets and embeds AI ever more deeply into how work gets done, this architecture positions Tanla to keep building platforms that matter at scale, year after year.

02 | Impact

A business is only as resilient as its people, and at Tanla, that resilience ripples far beyond our walls to drive true impact. We focus on solving real problems to serve all our stakeholders, including enterprises, users, telcos, and regulators. When the teams designing, selling, and supporting our platforms reflect the diverse markets we serve, our decisions sharpen and our solutions work for a wider world. This alignment builds deep confidence in our ability to execute at an incredible scale by safeguarding data and flawlessly processing over 850+ billion communications annually. Ultimately, our workforce is the engine that transforms operational strength into sustainable, real-world impact for everyone who trusts us.

My journey with Tanla has been defined by opportunities to work on some of the most technically ambitious projects of my career, from cryptographically complex mobile solutions to AI-powered platforms. Tanla's culture of innovation gives engineers the freedom and trust to think big and deliver bigger. Delivering Wisely.ai in Indonesia within three months, with nearly 60% of the team being new, stands out as a defining achievement. What made it possible was a strong sense of ownership, a delivery culture we had intentionally built, and a team that embraced challenges with remarkable resilience. Today, we are proud to have touched a quarter of Indonesia's population, protecting them from spam and scam, turning an ambitious idea into real-world impact at scale.

“ ”



Abhishek Vedula
Engineering Leader

Workforce: The Quality of What We Have Built

Tanla's total permanent workforce reached 1,043 employees across 7 offices in India and internationally as of 31 March, 2026, up 5.1% from 992 in FY25, with growth concentrated precisely where the business needed it most. Go To Market (GTM) grew 17.7%, adding 31 net employees to customer-facing teams that expanded customer acquisition capacity, strengthened market execution, and accelerated revenue momentum. Innovation grew 3.5%, adding quality to an already high-density technical function where rigour matters more than scale. Customer Success grew 2.2%, deepening the organisation's ability to translate platform capability into measurable enterprise outcomes. This growth was delivered through 324 permanent new hires and 82 contractual additions, with GTM serving as the primary driver of commercial scale-up, while Innovation and Customer Success together accounted for 196 of the 324 permanent hires.

Table 2.1: New Hires by Function

Function	FY24 Men	FY24 Women	FY24 Total	FY25 Men	FY25 Women	FY25 Total	FY26 Men	FY26 Women	FY26 Total
Innovation	56	18	74	108	18	126	70	30	100
Customer Success	46	11	57	66	15	81	75	21	96
GTM	29	10	39	48	34	82	36	23	59
Improvement	15	5	20	26	0	26	17	3	20
Corporate	24	14	38	25	12	37	30	15	45
Marketing	4	2	6	2	4	6	2	2	4
Total	174	60	234	275	83	358	230	94	324

Figure 2.1: New Hires Across Three Years

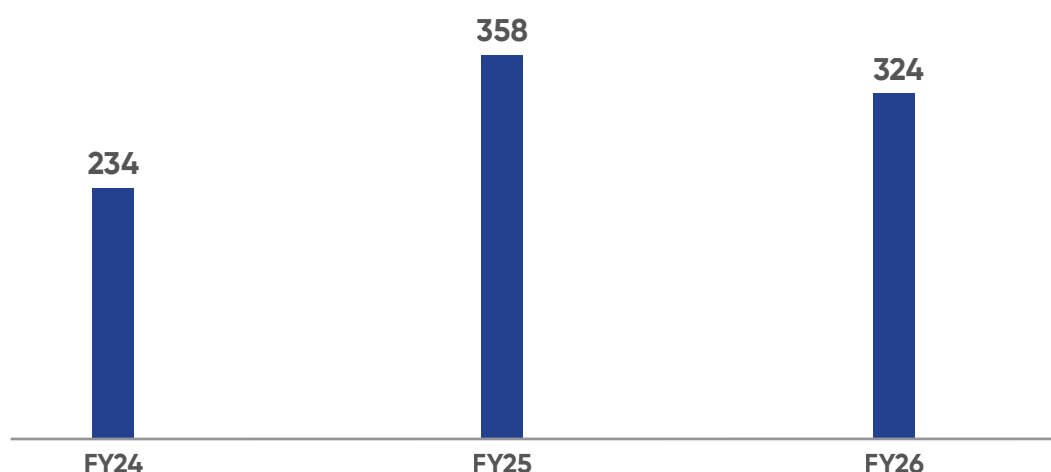


Table 2.2: Headcount by Age, Gender, and Level

Level	<30 Men	<30 Women	30-50 Men	30-50 Women	>50 Men	>50 Women	Total
Top and Senior Management	0	0	16	2	15	2	35
Middle Management	6	8	260	57	19	0	350
Junior Management	68	34	163	42	0	0	307
Associates	177	66	92	14	1	1	351
Total	251	108	531	115	35	3	1,043

The age profile reveals whether Tanla is replenishing talent, retaining expertise, and preserving leadership continuity. A balanced age distribution ensures that the organisation can simultaneously cultivate future capabilities, sustain operational excellence, and protect institutional memory, creating a workforce that is equipped to grow and adapt over time.

The 30-to-50 age group of 646 employees, representing 62% of the permanent workforce, forms the execution engine of the organisation, bringing together institutional depth, sustained client relationships, and the technical judgement required to lead complex programmes and build platforms that scale. Their continued presence enables knowledge to compound over time rather than being recreated with every transition.

The under 30 age group of 359 employees represents the future talent pipeline, entering in junior and associate roles and progressing through a performance system that has consistently demonstrated advancement based on merit rather than tenure over the past three years.

The above 50 age group, though small at 38 employees, provides leadership continuity and carries institutional memory that cannot be replicated through external hiring alone.

Over the last 25 years, I have had the privilege of growing with Tanla as it transformed from a startup into a global technology leader. As one of the early team members, I have contributed to building innovative platforms that power billions of interactions while embracing the future of AI. This journey continues to inspire me to solve complex, real-world challenges and build world-class solutions at scale.



Ravichandra Reddy Kanuparthi,
Senior Director, Engineering

“ ”

Long tenure is one of the strongest indicators of organisational trust and cultural continuity. Representing a notable achievement in the technology sector where talent mobility is typically high, the over-20-year tenure group makes up 8% of our workforce. This group represents a valuable reservoir of institutional knowledge and organisational memory, providing continuity through periods of transformation while strengthening succession, mentorship, and cultural resilience. These individuals have not only witnessed key milestones but have actively shaped them, helping preserve the values and capabilities that underpin Tanla's long-term success.

Over the past 23 years, I have had the privilege of growing alongside Tanla, witnessing its transformation from a fast-growing technology company into a global leader in digital communications. From contributing as an engineer to leading teams that build and operate large-scale CPaaS and RCS platforms serving billions of interactions every month, every phase of this journey has been defined by continuous learning, innovation, and collaboration. What makes me most proud is not just the products we have built, but the culture of trust, ownership, and resilience that has empowered us to reinvent ourselves and create meaningful impact year after year.



Amar Reddy Chilukuri
Senior Director of Engineering

“ ”



We celebrate these long-standing contributions through dedicated recognition initiatives that honour both professional achievements and personal journeys. More than a commemoration of years of service, these moments create an opportunity to reflect on the collective memories, challenges, and successes that have shaped the organisation's story.

The 20 years celebration felt like a journey through time. It brought back memories of the early days, the milestones we achieved together, the teams we built, and the many changes we embraced along the way. What made it truly special was realising that every chapter of my career has also been a chapter in the organisation's growth story.



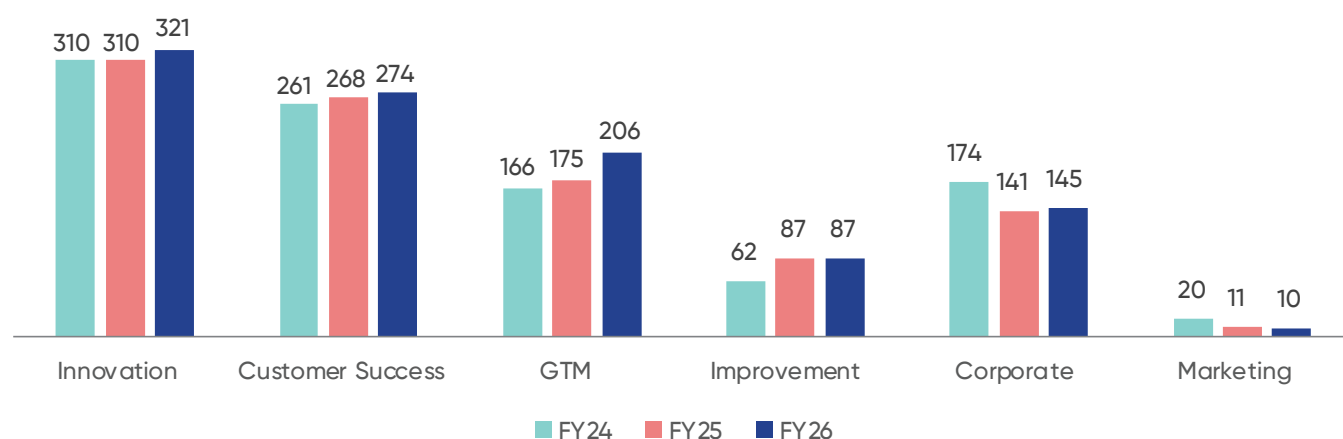
Seshanuradha Chava
*General Counsel &
Company Secretary*

“ ”

Table 2.3: Headcount and Gender Representation by Function

Function	FY24	FY24 Women%	FY25	FY25 Women%	FY26	FY26 Women%	YoY Change
Innovation	310	19.4%	310	16.8%	321	18.1%	+3.5%
Customer Success	261	20.7%	268	16.4%	274	19.0%	+2.2%
GTM	166	21.1%	175	28.6%	206	31.1%	+17.7%
Improvement	62	16.1%	87	10.3%	87	12.6%	0.0%
Corporate	174	24.7%	141	27.7%	145	24.8%	+2.8%
Marketing	20	55.0%	11	63.6%	10	50.0%	-9.1%
Total	993	21.5%	992	20.3%	1,043	21.7%	+5.1%

(The Innovation function row, 321 employees, +3.5%, is cross-referenced under the Innovation Chapter above.)

Figure 2.2: Headcount by Function


GTM's 17.7% growth, from 175 to 206 employees, represents the most significant shift in workforce composition this year, reflecting a strategic investment in strengthening customer-facing capabilities. At the same time, GTM recorded the largest improvement in women's representation among all functions, increasing from 21.1% in FY24 to 31.1% in FY26.

Today, 85% of Tanla's workforce is concentrated across Innovation, GTM, and Customer Success, underscoring where the organisation's core capabilities reside. This functional view should be interpreted as an indication of how talent and expertise are distributed across the business rather than as a measure of inclusion performance, as workforce size and the maturity of gender representation vary significantly across functions.

Table 2.4: Headcount by Revenue and STEM Functions

Category	FY24 Headcount	FY24 Women%	FY25 Headcount	FY25 Women%	FY26 Headcount	FY26 Women%
Revenue Generation	134	23.1%	145	30.3%	161	34.8%
STEM	794	21.0%	802	17.7%	833	18.7%
Others	65	23.1%	45	33.3%	49	28.6%
Total	993	21.5%	992	20.3%	1,043	21.7%

(The STEM row, 833 employees, 79.9% of workforce, is cross-referenced under Innovation above.)

Women representation in Revenue Generation has increased from 23.1% in FY24 to 34.8% in FY26, marking a 50% improvement over three years and representing one of the organisation's most significant gains in gender diversity. The increase is especially noteworthy as it broadens representation within a strategically important function that is responsible for driving market engagement and business growth. Women representation in STEM roles stands at 18.7%, recovering from the FY25 decline of 17.7%. This reflects sustained investment in encouraging women to STEM careers through campus outreach and targeted recruitment initiatives, with the overall trajectory demonstrating steady progress toward a more balanced talent pipeline.

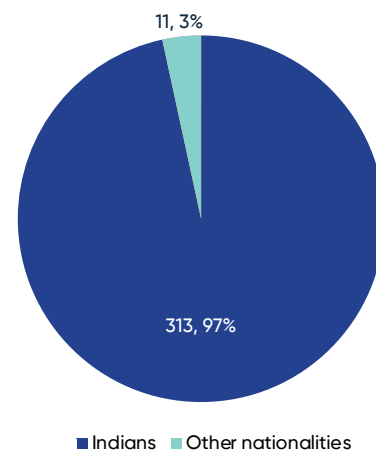
Table 2.5: Workforce Composition by Nationality

Category	FY24 Headcount	FY24 Headcount%	FY25 Headcount	FY25 Headcount%	FY26 Headcount	FY26 Headcount%
Indian	982	98.9%	978	98.6%	1,028	98.6%
Others	11	1.1%	14	1.4%	15	1.4%
Total	993	100%	992	100%	1,043	100%

98.6% of Tanla's permanent workforce is of Indian nationality, reflecting the organisation's strong roots in a talent market that has consistently produced world-class technology talent and continues to be a key source of capability. International representation has grown steadily by 36% increase from FY24 to FY26. This growth is significant as Tanla expands its platform presence in Southeast Asia and the UAE. As these markets continue to grow, the international composition of the workforce is expected to evolve alongside them, bringing valuable local market insights, cultural understanding, and regional expertise that are essential for building trusted and scalable global platforms.

New hires by Geography

The FY26 hiring cohort reflects a predominantly domestic talent intake, with Indian nationals accounting for 97% of all new hires. This indicates that expansion in workforce capacity continues to be driven primarily through the local talent ecosystem. The presence of 3% international hires, though limited, highlights targeted cross-border recruitment aligned to specific role requirements and early-stage market expansion needs rather than broad-based global hiring.



Diversity and Inclusion: A Target Met, A Journey Continued

Building an organisation that reflects a broad range of human perspectives is a strategic capability. Diverse teams strengthen decision-making, improve customer relevance, and enable platforms that perform effectively across varied real-world contexts.

Table 2.6: Headcount By Gender

Category	FY24 Headcount	FY24 Headcount%	FY25 Headcount	FY25 Headcount%	FY26 Headcount	FY26 Headcount%
Men	780	78.5%	791	79.7%	817	78.3%
Women	213	21.5%	201	20.3%	226	21.7%
Total	993	100%	992	100%	1,043	100%

12.4% growth in women representation in FY26, against a committed target of 12% YoY growth, delivered precisely.

In FY26, Tanla achieved its target of 12% year-on-year growth in women representation, delivering 12.4% growth. This outcome reflects a set of deliberate and embedded interventions across the talent lifecycle, including diversity-linked hiring goals in role definitions, focused campus recruitment programmes with dedicated women talent pipelines, and sustained employer brand strength reinforced by recognition as an ET Best Organisation for Women in FY25 and FY26. The increasing visibility of women in revenue-generating and leadership roles has further strengthened the perception of Tanla as an organisation where women build long-term careers.

Women representation in the Indian IT sector averages 32–36%, according to the NASSCOM Strategic Review 2025. Tanla's current 21.7% reflects consistent improvement over time while also highlighting the distance yet to be covered. Bridging this gap will require sustained, multi-year commitment across hiring, development, and progression pathways.

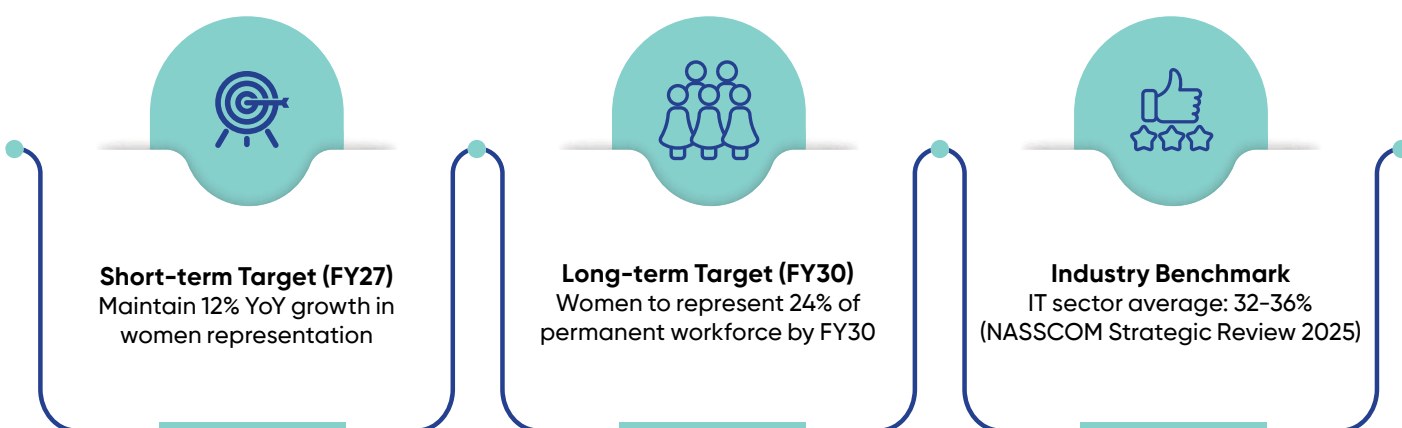


Table 2.7: Headcount by Age

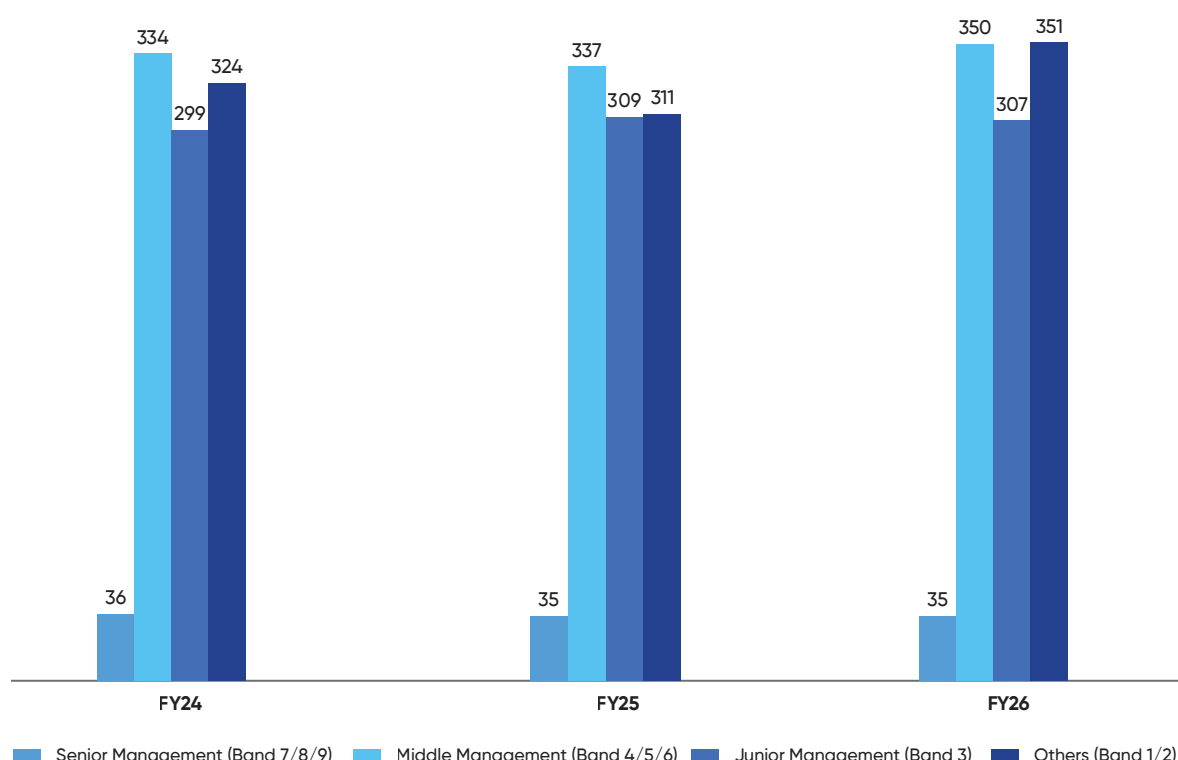
Age Group	FY24 Men	FY24 Women	FY24 Women%	FY25 Men	FY25 Women	FY25 Women%	FY26 Men	FY26 Women	FY26 Women%
Under 30	257	107	29.4%	246	96	28.1%	251	108	30.1%
30 to 50	493	101	17.0%	515	102	16.5%	531	115	17.8%
Above 50	30	5	14.3%	30	3	9.1%	35	3	7.9%
Total	780	213	21.5%	791	201	20.3%	817	226	21.7%

The increase in women representation among employees under 30, from 28.1% in FY25 to 30.1% in FY26, is a key indicator of future workforce composition. This cohort represents the organisation's emerging talent base, which will progress into future roles across middle management, technical leadership, and senior leadership over time. Strengthening gender diversity at this stage is therefore critical, as it directly shapes the diversity profile of leadership pipelines over a five- to ten-year horizon.

Table 2.8: Headcount by Band

Band	FY24 Men	FY24 Women	FY24 Women%	FY25 Men	FY25 Women	FY25 Women%	FY26 Men	FY26 Women	FY26 Women%
Senior Management (Band 7/8/9)	32	4	11.1%	31	4	11.4%	31	4	11.4%
Middle Management (Band 4/5/6)	284	50	15.0%	278	59	17.5%	285	65	18.6%
Junior Management (Band 3)	225	74	24.7%	240	69	22.3%	231	76	24.8%
Others (Band 1/2)	239	85	26.2%	242	69	22.2%	270	81	23.1%
Total	780	213	21.5%	791	201	20.3%	817	226	21.7%

Figure 2.3: Headcount Distribution by Year (FY24 - FY26)



Women represented 21.7% of the workforce in FY26, up from 20.3% in FY25. The improvement in Middle Management, where women's representation increased from 17.5% to 18.6%, is particularly important because it forms the pipeline for future senior leaders. As more women move into manager, senior manager, and director roles, the organisation strengthens its ability to build a more balanced leadership team over time. Women's representation in Junior Management remained strong at 24.8%, providing a diverse talent pool that can support continued progress in leadership representation in the years ahead. While representation at Senior Management remained stable at 11.4%, the growth in Middle Management indicates positive momentum in the leadership pipeline.

Talent Acquisition: Building the Workforce with Intent

In FY26, Tanla onboarded 324 permanent new hires with every new joiner moving through a structured onboarding process covering global and HR induction, buddy assignment, and introduction to the Code of Conduct, Human Rights Policy, POSH framework, and other corporate policies from day one. Women representation in permanent new hires reached 29% in FY26 against 23% in FY25, a 26% improvement that reflects the compounding effect of an inclusive hiring strategy.

Talent acquisition in FY26 was concentrated on Innovation and Customer Success (see Table 2.1), which together accounted for 196 of the organization's 324 new hires. Innovation added 100 employees while Customer Success hired 96, reflecting continued investment in building new products and strengthening customer delivery capability as the business scales. GTM recorded the highest proportion of women hires among all functions, with women accounting for 39.0% of new recruits. Innovation also recorded the largest percentage increase in women hires, rising by 66.7% in FY26 compared to FY25, strengthening diversity within technical and product-focused roles.

A pivotal advancement in FY26 was the deployment of AI-enabled talent acquisition architecture, designed to elevate recruitment precision and institutional consistency. Role parameters, candidate profiles, and interview diagnostics were automatically codified into specialized evaluation frameworks. This structured approach enabled hiring managers to calibrate candidates against explicit competencies while systematically aligning assessments with preliminary recruitment insights. Furthermore, interview dialogues were synthesized using large language models (LLMs) to generate objective, high-fidelity summaries. This AI integration significantly enhanced document traceability and evaluation integrity across assessment panels, particularly during foundational screening phases.

This AI-supported approach standardised candidate assessment and strengthened decision-making rigor, resulting in a 50% improvement in the conversion of qualified candidates. Furthermore, it compressed the end-to-end timeline to an average of 38 days from requisition to offer, comfortably outperforming the SHRM global industry benchmark of 42 days for complex corporate functions. This structural acceleration of hiring velocity was achieved without compromising quality. By embedding intelligence into each stage of the hiring funnel, from screening to interview synthesis, Tanla has fundamentally enhanced both the efficiency and precision of its talent acquisition architecture.

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Sudhakar Reddy Mekela
Manager, Quality Assurance

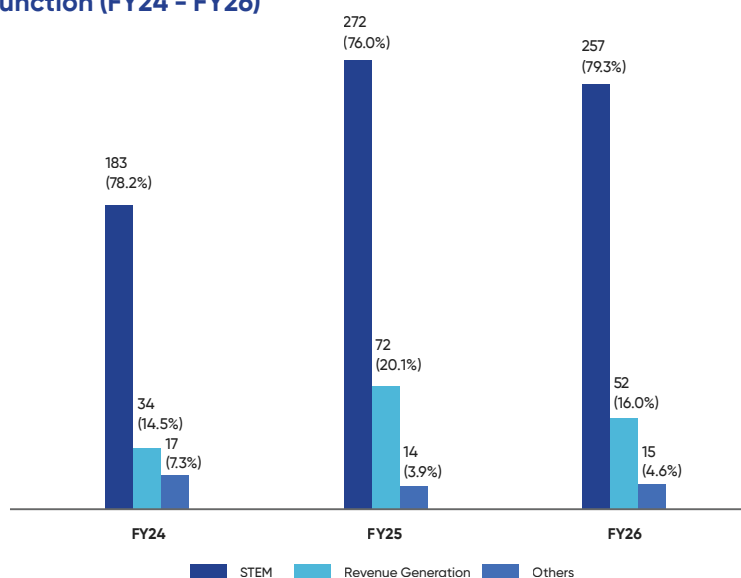


My journey at Tanla has given me the opportunity to help transform ambitious ideas into trusted products through a relentless focus on reliability, scalability, and quality at every stage of delivery. Wisely.ai is a testament to Tanla's commitment to solving real-world problems through innovation, speed, and flawless delivery. Bringing the platform to market within three months reflected our team's synchronized execution and shared purpose of protecting millions of consumers from scam and spam communications.

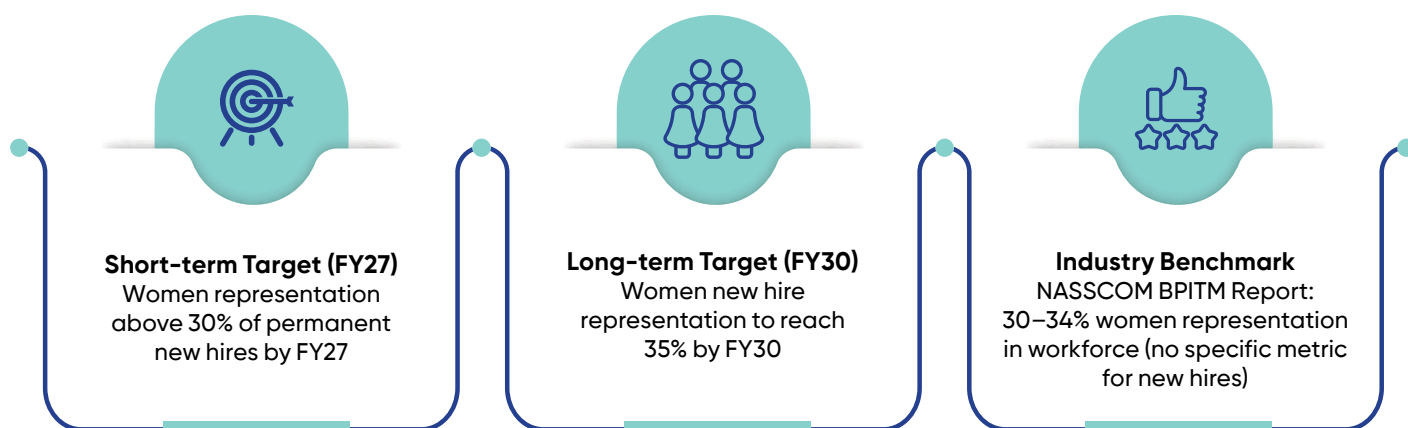
Table 2.9: New Hires by Revenue and STEM Functions

Age Category	FY24 New Hire	FY24 New Hire%	FY25 New Hire	FY25 New Hire%	FY26 New Hire	FY26 New Hire%
STEM	183	78.2%	272	76.0%	257	79.3%
Revenue Generation	34	14.5%	72	20.1%	52	16.0%
Others	17	7.3%	14	3.9%	15	4.6%
Total	234	100%	358	100%	324	100%

Figure 2.4: New Hires by Function (FY24 - FY26)



Nearly four out of every five permanent employees hired in FY26 joined STEM functions, continuing a pattern that has remained consistent over the past three years. This sustained focus on technical hiring reflects the central role that engineering and product development play in the organisation's success. As more technical talent joins the workforce, Tanla strengthens its ability to innovate, scale its platforms, and meet the evolving needs of customers.



Human Capital Return on Investment (HCROI)

HCROI measures the return generated per unit of human capital expenditure, calculated as (Revenue – Operating Expenses – Employee Costs) divided by Employee Costs.

In FY25, the organization's Human Capital Return on Investment (HCROI) stood at 3.74, indicating that every rupee invested in employees generated INR 3.74 of adjusted operating value. In FY26, this metric moderated to 3.23, a shift primarily driven by targeted structural investments in our talent architecture.

During the fiscal year, heightened market competition for senior technical and commercial talent accelerated mobility across industry-critical roles. In response, Tanla proactively reinforced its leadership and capability base through strategic, senior-level talent acquisition, including key CXO appointments. While onboarding these high-caliber leaders deliberately increased employee costs relative to immediate operating value, this conscious investment fundamentally secures long-term institutional continuity, strengthens capability resilience, and accelerates execution across our primary strategic growth vectors.

This moderation in HCROI therefore reflects a deliberate trade-off between short-term efficiency and long-term capability building, with investments directed toward strengthening leadership depth, platform engineering capability, and customer-facing functions to support sustained growth.

Table 2.10: HCROI

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2026
Revenue	4,028	4,418
Opex	3,441	3,821
Employee Cost	216	267
HCROI (a-(b-c))/c	3.72	3.23

Employee Wellness

Wellbeing Ecosystem: Designed for the Whole Person

Our wellbeing philosophy is anchored in a simple principle: sustained operational performance is only possible when our people are physically healthy, mentally resilient, and financially secure. Wellbeing is therefore treated as enabling infrastructure for consistent delivery and service reliability.

This approach harmonises the dimensions of mind, body, and spirit into the everyday employee experience. The goal is relevance in daily work life, ensuring that health, mental resilience, and financial peace of mind are experienced as integral to daily operations rather than as external interventions.

This holistic approach directly reinforces operational resilience. The structural reliability of our platforms is intrinsically linked to the cognitive stability and personal wellbeing of our workforce. By proactively mitigating stressors across these physical, psychological, and foundational life dimensions, the organisation protects continuity in execution and systematically reduces the disruptions that typically arise from unmanaged personal and professional strain.

Integrated Wellbeing Offerings

Accessible Medical and Preventive Care

The Plum Health Platform provides teleconsultation, counselling, and structured stress management support for all permanent employees.

This is complemented by an in-house Chief Health Officer (CHO) who manages primary and preventive care across the organization, having directly consulted 400 employees during FY26 while actively promoting healthy living and balanced nutrition among the younger workforce. Beyond providing general medical care, the CHO prioritizes women's health by offering specialized support through every life stage, including PMS, maternity, perimenopause, and menopause. Separately, the CHO extended medical advisory services to provide commercial-free support to approximately 40 parents and relatives. This dedicated framework also proved critical during instances of hospitalization of an employee or their family, with the CHO providing hands-on navigation and advisory support for the few admissions recorded by our employees and their families.

Annual health check-ups further support early detection and proactive health management, enabling potential issues to be addressed before they escalate into longer-term constraints.

Together, these medical interventions shift the organization from reactive healthcare support to continuous preventive care, reducing health risks and strengthening employee well-being, with all services provided by the Chief Health Officer (CHO) at zero cost to employees.

Mental health and psychological safety

Through the Mind Over Matter programme, employees have access to counselling and structured mental health support. In FY26, this was strengthened by training people managers, led by certified psychologists, to identify early signs of distress and respond appropriately within teams.

This expands mental health ownership beyond individual employees to the managerial layer, embedding psychological awareness into day-to-day leadership behaviour and reinforcing a culture where early intervention is normalised.

Safety and security assurance

The Women's Safety Net provides WhatsApp-based monitoring for women employees working late or travelling, supported by escort services between 8 pm and 8 am. The system ensures that late-hour mobility is supported through structured safeguards rather than ad hoc responses.

This reflects an approach where safety is designed into operating conditions, particularly for scenarios where work extends beyond standard hours.

Nutrition and Daily Wellbeing Habits

Designed in collaboration with our Chief Health Officer and nutrition experts, the '**You Are What You Eat**' programme integrates precision nutrition directly into our workplace food ecosystem. This ongoing initiative features calibrated 700-calorie 'Balanced Bowls' for lunch (50% veggies, 25% protein, 25% whole grains) and gut-health-optimized snacks for the evening, complemented by complimentary body age assessments to provide employees with clear baseline metabolic insights. Backed by interactive medical sessions and a feedback system at the cafeteria exits to track daily meal satisfaction, the programme educates our workforce on critical dietary benchmarks, including the requirement of 1 gram of protein per kilogram of body weight and optimal daily caloric ranges. By shifting from occasional wellness events to structural changes in daily consumption, the initiative normalizes healthier habits that directly support sustained operational energy, cognitive focus, and long-term productivity.

Life-stage and Family Support

Support for employees during key life transitions is built into workplace design. This year, 23 employees received flexible working arrangements during their pregnancy, while 40 additional employees were supported for personal or health-related requirements. Specialized maternal infrastructure and phased return-to-work options enable smoother reintegration after maternity leave, while young parents are supported through flexible arrangements based on mutual agreement.

This approach recognises that performance stability is closely linked to life-stage stability. By accommodating transitions rather than treating them as interruptions, the organisation preserves continuity in careers and reduces employee turnover during high-impact life phases.

Financial resilience support

Emergency financial assistance is available for medical, personal, and education-related needs, including salary advances for eligible employees with sufficient tenure. This creates a buffer against financial shocks that could otherwise translate into sustained distraction or stress, reinforcing stability during periods of uncertainty.

The wellbeing framework is designed around small, consistent interventions that reduce friction in daily life. Whether through accessible healthcare, safe mobility, or nutrition, the objective is to ensure that employees can focus on meaningful work without being constrained by avoidable personal impediments.

Employee Benefits: The Safety Net

The group medical insurance programme extends structured protection beyond employees to their families, covering 1,144 employees and 4,175 dependents, including spouses, children, parents, and parents-in-law. In FY26, the programme supported 213 settled claims amounting to INR 2.07 crore.

A defining characteristic of the programme is that more than half of total claim value relates to parents. This reflects a deliberate design choice to recognise that employee wellbeing is strongly influenced by family health, particularly parental care responsibilities that often represent the most significant source of emotional and logistical concern for employees.



Snigdha Ghoshal
Director, Legal

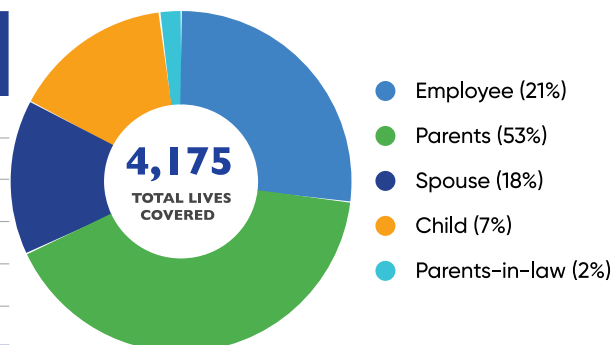
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That small act of bringing nourishing food to someone's desk speaks louder than any memo: we care about you, closely and personally. What we eat shapes not only our own health but also the vitality of our teams and the resilience of our organisation. With balanced bowls at Tanla, we made healthy eating a daily rhythm at work and turned individual wellbeing into our collective strength.

By extending coverage to parents and extended family, the benefits framework reduces one of the most persistent sources of cognitive load, enabling employees to maintain focus and stability at work even during periods of family health challenges.

Table 2.11: Group Medical Insurance Breakdown by Beneficiary Category (FY26)

Category	Lives Covered	Settled Claims	Claim Value	Share
Employee	1,123	44	INR 0.42 Cr	21%
Parents	1,718	113	INR 1.02 Cr	53%
Spouse	617	38	INR 0.23 Cr	18%
Child	640	14	INR 0.09 Cr	7%
Parents-in-law	77	4	INR 0.05 Cr	2%
Total	4,175	213	INR 1.82 Cr	100%



Parental Leave

Supporting Continuity Through Life Transitions

The organisation provides 184 days of maternity leave for all employees and 5 days of paternity leave for permanent employees. Beyond statutory compliance, a phased return-to-work model enables employees returning from extended maternity leave to gradually rebuild work rhythm while maintaining flexibility in hours and responsibilities.

In FY26, 65 employees availed parental leave, comprising 48 men and 17 women. The programme recorded a 98% overall return-to-work rate, with 94% of women employees returning after maternity leave. These outcomes indicate that employees are able to transition back into the organisation without losing continuity in role or contribution.

Table 2.12: Parental Leave Utilization Trends by Gender (FY24–FY26)

Gender	FY24	FY25	FY26
Men	46	33	48
Women	11	10	17

Tracking post-return outcomes further strengthens this view. For the FY25 cohort, 12-month retention stood at 95%, reflecting that employees who return from parental leave largely remain embedded in the organisation beyond the immediate transition phase. While women's cohort sizes remain small and therefore more sensitive to individual movements, the overall pattern highlights consistent stability through life-stage transitions.

Table 2.13: Return-to-Work and 12-Month Retention Rates by Gender (FY24–FY26)

Gender	FY24 Return to Work Rate	FY24 Retention Rate	FY 25 Return to Work Rate	FY25 Retention Rate	FY26 Return to Work Rate
Men	100%	100%	100%	100%	100%
Women	100%	80%	100%	80%	94%
Total	100%	96%	100%	95%	98%

Note: The 12-month retention rate for the FY26 cohort will be disclosed in the next reporting cycle, as several employees who availed parental leave during the year have not yet completed a full 12-month period post-return as of March 31, 2026.

Rather than treating parental leave as a pause in career progression, the framework is designed to maintain connection and continuity, ensuring that institutional knowledge, client familiarity, and role expertise are retained through the transition period.

Across wellbeing, benefits, and life-stage support, the underlying design principle is integration rather than isolation. Health, safety, nutrition, family support, and financial assistance are treated as interconnected enablers of work rather than standalone programmes. This creates continuity across different stages of an employee's life, ensuring that personal transitions do not translate into professional disruption. The outcome is a more stable and resilient workforce environment where sustained performance is supported through sustained wellbeing.

The support and flexibility provided by Tanla throughout my maternity leave was invaluable. Returning to work was a positive and empowering experience, enabling me to seamlessly reintegrate into my role, contribute effectively, and maintain a healthy balance between my professional and personal responsibilities.

“ ”



**Srujana
Mangalagiri**



Surbhi Garg,
Director,

Business Strategy & Intelligence

Returning from maternity leave was a very positive experience. I felt welcomed, supported, and trusted from day one. What made it even more meaningful was that I was entrusted with impactful projects that helped me quickly regain confidence and continue my professional growth. I was also deeply appreciative that my hard work and contributions prior to my maternity break were recognized. While many organizations may overlook achievements during such transitions, Karix valued my contributions and promoted me after my return. That recognition reinforced my belief in the organization's commitment to merit, inclusion, and employee growth. I am grateful for the opportunities, support, and trust I received, which made my transition back to work both smooth and rewarding.

“ ”

03 | Excellence

Excellence, in a technology company, is a discipline of continuous construction. It is a standard that must hold at every layer of the organisation, long before a line of code is written and long after a product is deployed. Sustaining that standard requires deliberate choices: attracting the right talent, continuously developing their capabilities, creating transparent pathways for growth, and building a workforce that reflects the breadth of perspectives required to serve an increasingly diverse, dynamic, and demanding global market.

Excellence is an individual attribute that contributes to the organisational capability that is systematically built, reinforced, and renewed over time. It is embedded into the systems that shape how people learn, perform, grow, and lead. Learning builds capability, performance systems translate capability into contribution, engagement mechanisms provide the feedback required for continuous improvement, and recognition reinforces the behaviours that create long-term value. Together, these interconnected systems create an environment where people are equipped to anticipate it, adapt to it, and shape it, strengthening the organisation's ability to deliver sustained value in an increasingly complex and fast-evolving business environment.

Learning and Development: Building Excellence Every Day

Excellence is not inherited. It is engineered, programme by programme and cohort by cohort, through investments that are precise enough to close specific capability gaps and outcome-focused to measure what changes in how people work. In an industry where technology cycles are shortening and customer expectations continue to evolve; learning can no longer be episodic. It must become a continuous capability-building system that equips people to adapt at the same pace as the business itself.

This year we adapted this shift by complementing its digital learning ecosystem of online onboarding and self-directed development with structured, blended interventions built around capability gaps identified through hiring manager inputs and the annual appraisal cycle. The objective was to ensure that every intervention addressed a clearly defined business need and deliver positive outcomes.

Training Snapshot

Total training hours increased by 19% over a two-year period, rising from 19,759 hours in FY24 to 23,429 hours in FY26. The initial sharp increase in FY25 reflected a phase of accelerated capability building as the organisation invested heavily in scaling technical expertise, leadership readiness, and business-critical skills.



Uma Singh
Director,

Business HR & L&D

In FY26, we made a conscious shift, from learning as a scheduled activity to learning as a capability-building system. We deepened technical expertise in high-demand areas like GoLang, MySQL, Nagios, and Aerospike, launched RAISE to build the leadership muscle our managers needed, and began building our customer excellence capability in partnership with the Santosh Nair Academy. Each of these was designed to close a specific gap. What I am proud of is not the hours delivered. It is the problems our people solved differently because of the training.

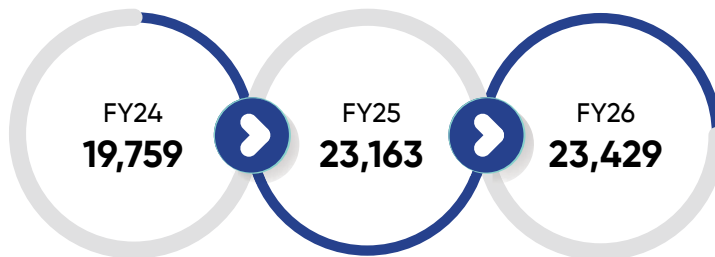
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Training hours by Year

Growth stabilized in FY26 with a modest 1.1% increase, reflecting a deliberate shift in the maturity of the learning ecosystem. Having established a robust foundational baseline, the focus has evolved from expanding training volumes toward maximizing the precision, quality, and impact of learning interventions.

This transition marks an evolution from a volume-driven model to a targeted system designed to solve specific business challenges. Maintaining a high baseline of over 23,000 learning hours translates to an average of 17.63 training hours per employee annually.

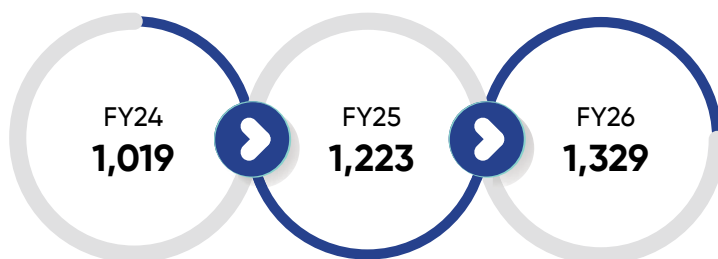
The reach of learning initiatives has expanded steadily over a three-year period, growing from 1,019 participants in FY24 to 1,329 in FY26. This trajectory reflects an intentional effort to democratise access to development opportunities across the entire workforce.



Expanding Learning Coverage

The reach of learning initiatives has expanded steadily over a three-year period, growing from 1,019 participants in FY24 to 1,329 in FY26. This trajectory reflects an intentional effort to democratise access to development opportunities across the entire workforce.

Unique Employees Trained by Year



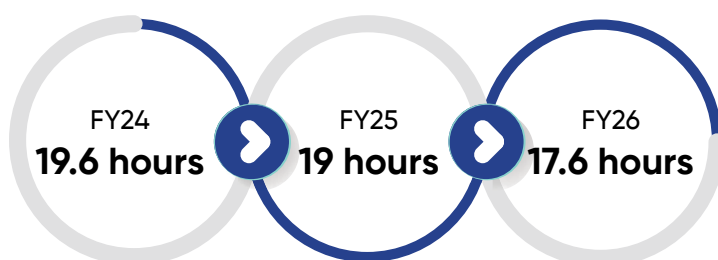
While growth continued through FY25 and FY26, it moved at a more measured pace. This stabilization indicates that learning has successfully scaled across the organisation, shifting the focus from onboarding new cohorts to deepening continuous engagement within an already well-covered talent base.

Note: Learning participation reflect all individuals (including contractual team members) who undertook one or more training modules during FY26 and are therefore not directly comparable to the year-end permanent headcount of 1,043.

Balancing Learning Intensity and Reach

Average learning hours per participant have gradually reduced over the past three years, declining from 19.6 hours in FY24 to 17.6 hours in FY26. Vertical analysis shows that while this trajectory, viewed in isolation, could suggest reduced investment, the reality is quite the opposite when paired with expanding participation. By combining these metrics, it is evident that the organisation is intentionally broadening access to learning while being more selective about where deeper interventions are required.

Average Training Hours per Trained employee



While FY26 sits marginally below this NASSCOM benchmark, the gap presents a clear operational opportunity. Our partnership with Udemy to provide learning opportunities for our employees will continue to create deeper, highly practical engagements, progressively closing the benchmark gap while fuelling a continuous culture of growth and excellence.

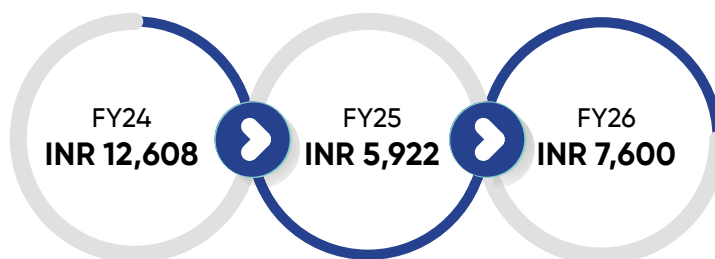
Training Spend Analysis

Following a sharp recalibration in FY25 driven by a push for greater cost-efficiency, training spend per employee recovered by 28% in FY26. This rebound signals a deliberate reinvestment strategy rather than a return to legacy spending baselines. Capital is now being precisely directed toward specialist interventions that strengthen technical depth, leadership capability, and customer-facing excellence.

This shift mirrors broader technology industry trends, where forward-thinking enterprises are pivoting away from generic, high-volume training delivery toward focused capability assets that yield measurable business outcomes.

Training Spend per Employee per Year

Crucially, the increased spend in FY26 was achieved without a proportional expansion in training hours, proving enhanced financial efficiency. Tanla is now executing a highly targeted allocation model, funding initiatives that offer a direct, clear line of sight to organizational performance and long-term market competitiveness.



Inclusive Capability Building

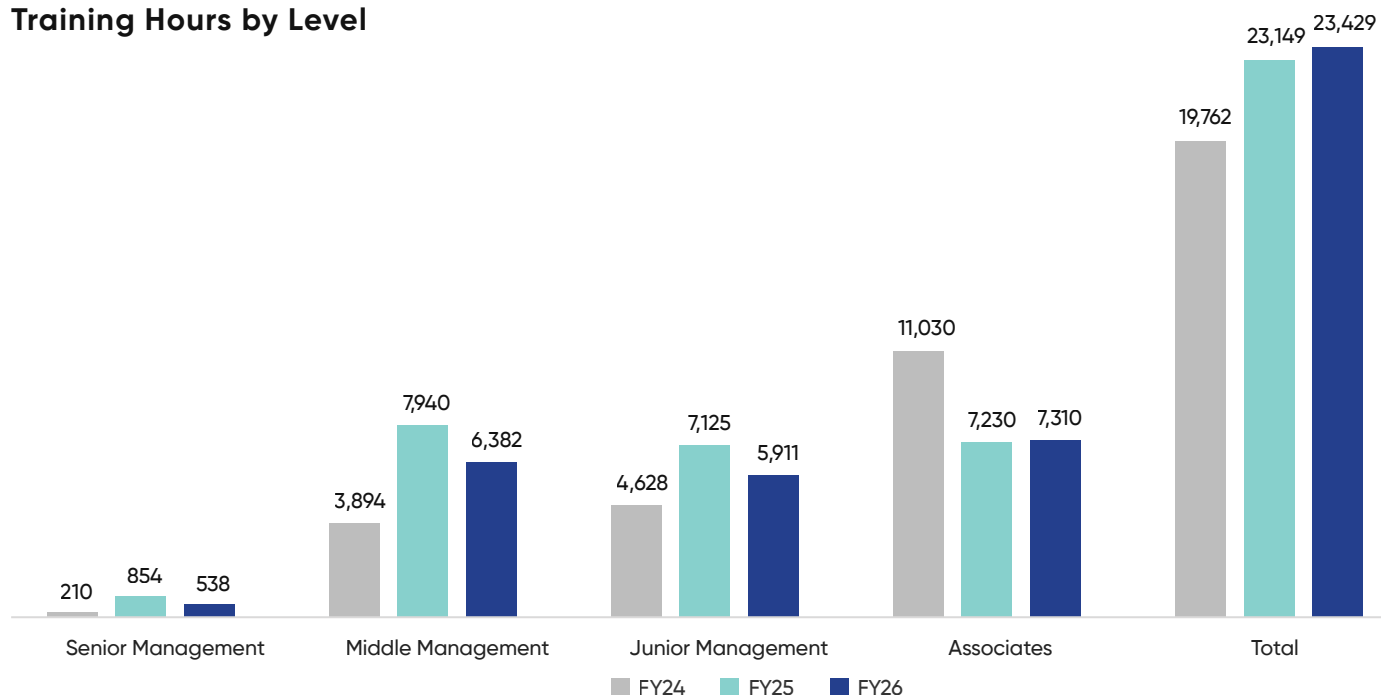
Training distribution across organisational levels reflects both continuity in leadership development and a structural broadening of learning coverage in FY26. Associates received the highest allocation at 7,310 hours, reinforcing investment in foundational capability at scale and building the future talent pipeline. Middle Management followed with 6,382 hours, reflecting its role as the critical link between strategy and execution. Investment at this level creates a multiplier effect by strengthening leadership capability, coaching effectiveness, and team performance.

Table 3.1: Training Hours by Level and Gender

Level	FY24			FY25			FY26		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Senior Management	136	74	210	778	76	854	478	60	538
Middle Management	3,393	501	3,894	6,424	1,516	7,940	5,060	1,322	6,382
Junior Management	3,032	1,596	4,628	5,154	1,971	7,125	4,540	1,371	5,911
Associates	8,892	2,138	11,030	5,602	1,628	7,230	5,746	1,564	7,310
Contract	-	-	-	-	-	-	2,453	834	3,287
Grand Total	15,453	4,309	19,762	17,958	5,191	23,149	18,277	5,152	23,429

Note: FY26 marks the inaugural baseline year for the structured integration of contractual employees into the corporate learning and governance ecosystem.

Training Hours by Level



A major structural milestone in FY26 is the formal inclusion of Contract employees within the learning ecosystem, contributing 3,287 training hours. This new baseline represents a progressive transformation in governance definitions and a positive leap in organizational maturity. By formally integrating this segment, Tanla has expanded its capability framework beyond permanent employees, transitioning learning from a traditional corporate function into a comprehensive workforce enablement system.

Contract Employees:



When viewed holistically, FY26 reflects a dual movement: the consolidation of leadership capability within core managerial bands, and the simultaneous expansion of learning access to broader workforce segments. Together, these shifts demonstrate that development is operating as a unified, inclusive organizational system.

Training Participation by Gender and Function

Training participation across functions reflects an expansion of access to learning alongside a clear rebalancing of development investment toward business-facing roles. Overall participation expanded to 1,329 unique employees in FY26, driven by systematic penetration across all business units and demographics.

Table 3.2: Unique Trained Employees by Function and Gender

Function	FY26 Women	FY26 Men
Corporate	56	116
Revenue Generation	142	437
STEM	102	476
Total	300	1,029

Functionally, the data indicates a structural pivot in where learning resources are being targeted. Revenue Generation has been established as the primary focal point of the training ecosystem, now accounting for nearly half of all women learning tracks (47.3%) and the single largest concentration of men learning tracks (42.5%) in FY26. This systematic deployment concentrates customer-facing capability development where it directly supports commercial and revenue-linked outcomes, shifting away from legacy baselines where training was primarily centered in technical tracks.

Table 3.3: Training Programs - By Function and Gender by Percentage

Function	FY24		FY25		FY26	
	Women%	Men%	Women%	Men%	Women%	Men%
Corporate	7.0%	6.4%	7.3%	2.9%	18.7%	11.3%
Revenue Generation	14.5%	13.2%	21.9%	12.9%	47.3%	42.5%
STEM	78.4%	80.4%	70.8%	84.3%	34.0%	46.3%
Grand Total	100%	100%	100%	100%	100%	100%

Corporate participation expanded proportionally to 18.7% for women and 11.3% for men in FY26, deepening compliance and operational discipline across critical governance layers. Conversely, STEM participation experienced a relative decline in share to 34.0% for women and 46.3% for men, reflecting a deliberate diversification of learning across commercial domains rather than a reduction in technical depth. Together, these structural shifts indicate a maturing learning architecture transitioning from function-specific training to an integrated, enterprise-wide capability framework.

Training Programs - By Level

Participation in learning programs expanded steadily over the reporting period, increasing from 1,019 unique employees in FY24 to 1,329 in FY26. This trajectory reflects a 30% expansion in organizational reach as learning transitions into a highly structured, system-wide capability.

Table 3.4: Training by Level

Level	FY24	FY25	FY26
Senior Management	50	45	71
Middle Management	300	419	354
Junior Management	218	376	376
Associates	451	382	427
Total	1,019	1,222	1,329

The distribution across levels indicates a structural recalibration of learning resources. Senior Management participation rose to 71 leaders in FY26, driven by the intentional rollout of planned executive development tracks to anchor leadership accountability and strengthen succession depth directly from the top. Conversely, Middle Management participation moderated from 419 to 354, reflecting a planned transition away from broad-based cohorts toward precision-led, role-

specific capability building. Concurrently, consistent participation across Associates and Junior Management ensures that early- and mid-career talent remains a stable foundation for operational execution. Together, these shifts demonstrate a transition from expansion-led growth to a calibrated delivery model where learning allocations are actively matched to role criticality and organizational leverage points.

Training Programs - By Age

Participation in learning programs expanded steadily over the reporting period, increasing from 1,019 unique employees in FY24 to 1,329 in FY26. This 30% growth reflects a sustained broadening of access to capability-building across all segments of the organization.

The 30–50 age group remains the largest training base, growing from 598 participants in FY24 to 770 in FY26. This focus ensures continuous upskilling for mid-career professionals who manage core operational execution and delivery quality. Concurrently, steady growth in the under-30 age group (moving from 390 to 508 participants) indicates structured, consistent onboarding and foundational development paths.

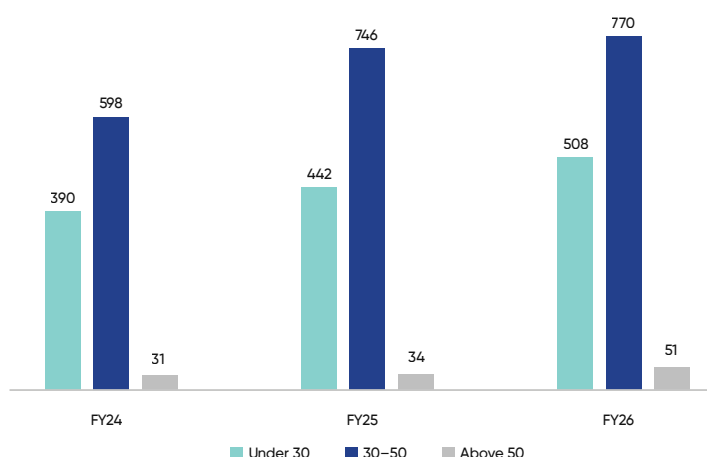
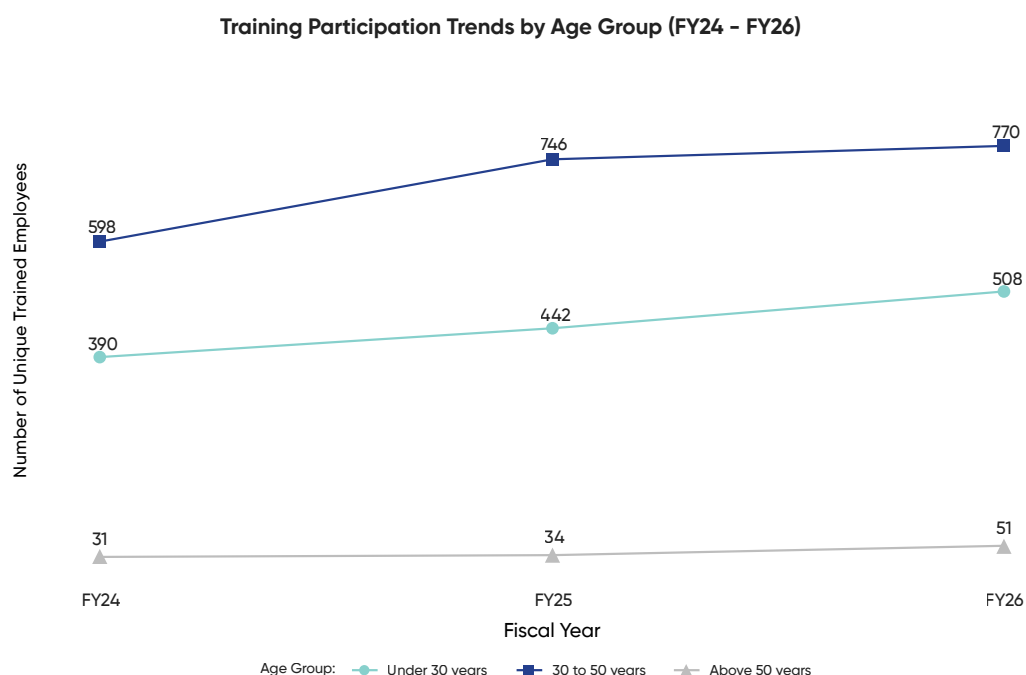


Figure 3.1: Training Program by Age

The sharpest growth rate occurred in the above-50 age group, where participation increased from 31 to 51 leaders. This planned trajectory reflects targeted continuous learning for senior professionals navigating emerging technology paradigms and operational shifts. Taken together, the balanced distribution shows that capability-building is aligned with role relevance across all career stages.



Training - By Category

Learning allocation in FY26 reflects a structured capability portfolio anchored in technical training at 8,966 hours (38% of total), reaffirming engineering depth as the organisation's primary production lever. While the number of training sessions reduced during the year, total learning hours increased, reflecting a deliberate shift towards longer, more immersive programmes designed to build deeper capability and deliver stronger business outcomes. The remaining distribution across behavioural (6,066 hours), process and operations (2,917 hours), policy and compliance (2,385 hours), induction (2,105 hours), leadership development (867 hours), and wellness (123 hours) demonstrates a balanced system that integrates execution capability, governance discipline, onboarding continuity, leadership pipeline development, and employee wellbeing within a unified framework.

Table 3.5: Training Hours by Category and Gender (FY26)

Training Category	Men	Women	Total
Technical	7,306	1,660	8,966
Behavioural	4,576	1,490	6,066
Process and Operations	2,306	611	2,917
Policy and Compliance	1,756	629	2,385
Induction	1,477	628	2,105
Leadership Development	727	140	867
Wellness	3	120	123
Total	18,151	5,278	23,429

Total FY26:



The wellness category reflects distinct engagement paths: women’s participation is driven by structured, organisation-led sessions on health and wellbeing, while men’s hours represent voluntary engagement through digital learning platforms. Across the broader portfolio, men accounted for 18,151 hours and women for 5,278 hours, reflecting underlying workforce composition and functional role distribution. While technical and process-intensive learning tracks have higher absolute volumes, consistent with engineering and delivery headcounts, participation spans all categories for both groups. This distribution demonstrates that capability development is structurally integrated into role requirements rather than differentiated by access, supporting sustainable organisational performance.

Key Development Programs

While numerous learning initiatives were executed across the organization throughout the year, the following snapshot highlights a few high-impact training programs that exemplify Tanla’s shift from volume-led training to high-precision interventions designed to close defined capability gaps with measurable business outcomes.

1. **GoLang & MySQL Technical Depth Programs:** The GoLang and MySQL interventions represent the organization’s benchmark for technical capability building. Documented in detail in the Innovation section, these programs delivered exceptional results, achieving impact scores exceeding 100% and effectiveness ratings above 4.33/5. These outcomes are now being institutionalized as the baseline expectation for all future learning initiatives, successfully shifting the organization from activity-based learning to outcome-defined capability building.
2. **RAISE Leadership Intervention (Reflect, Align, Inspire, Strengthen, Empower):** Delivered over two phases across three months, the RAISE program targeted 19 managers (16 men, 3 women) spanning Technical Account Management, Project Management Operations, and Provisioning across managerial to senior leadership grades. Phase 1 recorded an effectiveness score of 4.57/5, followed by 4.35/5 in Phase 2. The program drove critical business readiness by ensuring participants demonstrated sustained improvement in conflict resolution, end-to-end accountability, decision-making under pressure, and proactive problem-solving to match the escalating pace and complexity of our business environment.

The session was highly insightful and practical, focusing on real-world customer management challenges and the importance of taking ownership with accountability. It provided valuable perspectives on balancing efficiency and effectiveness, while also emphasizing proactive thinking, risk mitigation, strong communication, and ownership as key behavioral traits for faster growth and better decision-making. Participants found the learnings extremely relevant and impactful, with clear takeaways that can be applied in day-to-day work.

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Ankur Singh
Vice President, Technical Account Management and Project Management



3. **Responsible AI Programmes:** Through our ‘Cache Refresh’ intervention, employees were equipped to integrate AI into everyday workflows while ensuring secure and responsible deployment. The initiative covered AI-assisted software development, knowledge synthesis, autonomous AI agents, Cut the AI Slop, which focused on individual AI governance and responsible AI deployment in a regulated enterprise environment, and AI bot development. Together, these interventions enabled employees to move beyond AI usage to practical AI creation. In FY26, 225 employees participated, including 90 who built functional AI-powered tools, strengthening organisational productivity, accelerating innovation, and embedding responsible AI as a core organisational capability.

The Lead 360 programme reinforced that effective leadership today requires adaptability, empathy, and the ability to engage a multigenerational workforce. Understanding the perspectives and aspirations of younger generations highlighted the importance of building trust, providing meaningful feedback, and fostering an inclusive culture. As part of Tanla's leadership development journey, these insights will help strengthen connections, enhance collaboration, and drive sustained team performance in an increasingly diverse workplace.



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Prudvi Krishna Poranki
Vice President, AI

Performance: Translating Capability into Business Outcomes

Learning builds capability, but excellence is determined by how consistently that capability translates into measurable business outcomes. Sustaining excellence therefore requires systems that recognise performance, accelerate growth, and create clear pathways for future leadership. For excellence to become an organisational attribute rather than an individual aspiration, organisations must create systems that reward impact, accelerate growth, and provide clear visibility into future potential.

To execute this across our permanent workforce, Tanla utilizes a streamlined **9-Box Grid Model**. This talent management framework evaluates employees across two independent axes: Performance on the Y-axis (current delivery against objective KRA and KPI metrics) and Potential on the X-axis (behavioral skills and future growth readiness). Managers assess performance monthly and evaluate potential quarterly, automatically plotting team members into a nine-box matrix that rolls up into distinct talent management paths.

Figure 3.2: The 3*3 Matrix of the 9 Box Model

Potential	High	Newbie	Key Player	HiPO's - High Performing Employees
	Med	Shapeup or Shipout	Important Player	Star Player
	Low	Bottom Performers	Shapeup or Shipout	Achievers
		Low	Med	High
		Performance		

Promotion and Advancement Outcomes

The 9-Box grid serves as our primary framework for aligning talent capability with organizational growth. By mapping individual performance against long-term potential, leadership can objectively determine vertical movement, cross-functional readiness, and targeted compensation paths. Individuals fall into one of three distinct advancement tracks based on their matrix placement:

- **High-Potential / Fast-Track:** Clear candidates for immediate promotion and critical succession roles. They receive top-tier development and aggressive equity allocations.
- **Steady Core / Lateral Growth:** Strong performers tracking well in their current bands. Focus is on depth of expertise, retention bonuses, and expanding horizontal responsibilities.
- **Re-alignment / Performance Watch:** Placed on structured development or optimization tracks to address capability gaps or role mismatches.

To eliminate subjectivity and recency bias, managers also utilize Stack Ranking of senior roles. This process requires ranking team members relative to one another based on a full year of objective data, ensuring no two individuals share the same spot.

Tanla's performance management system covers all permanent employees through Self Appraisal (skillset mapping and business impact assessment), Manager Appraisal (skills, impact, potential, and overall feedback), and SLT, CXO, and CEO review and sign-off. Reviews operate across four complementary mechanisms: Management by Objectives, Multidimensional Appraisal including 360-degree feedback, Team-based Appraisal, and Agile Conversations. Quarterly reviews are mandatory and the formal appraisal is annual. In FY25, 100 percent of eligible permanent employees participated in the appraisal cycle.

The following data reflects the most recently completed appraisal cycle (FY25), which is standard practice as the annual cycle concludes after the reporting period closes at Tanla.

Promotion Rates by Gender

Data over the reported period demonstrates a notable shift from FY23, where the promotion rate for women stood at 5.1% compared to 13.6% for men. In the subsequent periods, women registered a higher proportional rate of promotion relative to total gender headcount than men. In FY25, the promotion rate for women stood at 19.4% compared to 15.6% for men, maintaining a trend from FY24 where the women promotion rate was 22.9% compared to 18.2% for men. This represents a consistent percentage rate differential over the last two reporting cycles (+4.7% in FY24 and +3.8% in FY25), reflecting an internal talent pipeline where structured capability development steadily translates into career advancement. Following the accelerated advancement peak across both demographics in FY24, the FY25 distribution reflects a stabilized, merit-based advancement framework aligned with organizational headcount normalization.

Table 3.6: Headcount and Promotion Trends by Gender

Gender	FY23			FY24			FY25		
	HC	Promotion	Rate	HC	Promotion	Rate	HC	Promotion	Rate
Men	478	65	13.6%	654	119	18.2%	636	99	15.6%
Women	137	7	5.1%	153	35	22.9%	160	31	19.4%
Total	615	72	11.7%	807	154	19.1%	796	130	16.3%

Promotion Rates by Management Level

The distribution of promotions across management levels demonstrates a targeted focus on leadership depth, highlighted by a significant shift from the FY23 baseline in Senior Management where the promotion rate rose from 5.3% to a sharp 24.0% in FY25. This movement was driven by six internal successions in FY25, reflecting a deliberate strategy to build executive capability and preserve institutional continuity from within the organization.

3.7: Promotion Rate by Management Level

Level	FY23		FY24		FY25	
	Promotions	Rate	Promotions	Rate	Promotions	Rate
Senior Management	1	5.3%	1	3.0%	6	24.0%
Middle Management	21	10.4%	56	19.7%	54	19.4%
Junior Management	22	14.4%	44	17.9%	37	14.7%
Associates / Non-management	28	11.6%	53	21.8%	33	13.6%
Total	72	11.7%	154	19.1%	130	16.3%

Senior Management promotions increased to 24.0% in FY25, reflecting the targeted advancement of long-tenured leaders whose careers have grown alongside the organisation over more than 15 years. Rather than indicating structural expansion, these promotions recognise sustained leadership contribution, deep institutional knowledge, and readiness to lead the next phase of business growth.

Middle Management experienced a substantial increase from its FY23 baseline of 10.4% and maintained a stable progression trajectory over the subsequent cycles, tracking closely at 19.7% in FY24 and 19.4% in FY25 to establish this layer as a consistent engine for strategy execution. Concurrently, the Junior Management and Associate layers stabilized at 14.7% and 13.6% in FY25, returning to values that closely align with their respective FY23 baselines (14.4% and 11.6%) following an accelerated advancement peak across all operational segments in FY24. This stabilization across foundational execution layers after temporary expansion indicates a calibrated, merit-based advancement framework where progression remains tightly linked to capability and role requirements.

Tanla's growth journey is powered by a culture of meritocracy, continuous development, and accountability. Our people remain the cornerstone of Tanla's success. We are committed to creating meaningful growth opportunities through continuous learning, career mobility, and leadership development. Our performance appraisal process not only recognises achievements but also provides an opportunity to step back, reflect on accomplishments and areas for improvement, and identify pathways for future growth, ensuring our employees continue to evolve alongside the organisation and contribute at their highest potential.



Gyanendra Dubey
Vice President, Sales



Promotion Rates by Age

The distribution of advancement across age cohorts highlights consistent upward progression trends from the FY23 baseline, particularly within the 30 to 50 years cohort. This demographic accounted for 95 promotions in FY25, representing a steady increase in its promotion rate from 12.6% in FY23 to 17.2% in FY24, and reaching 18.6% in FY25 to anchor the organization's core execution layer.

Table 3.8: Promotion Rate by Age

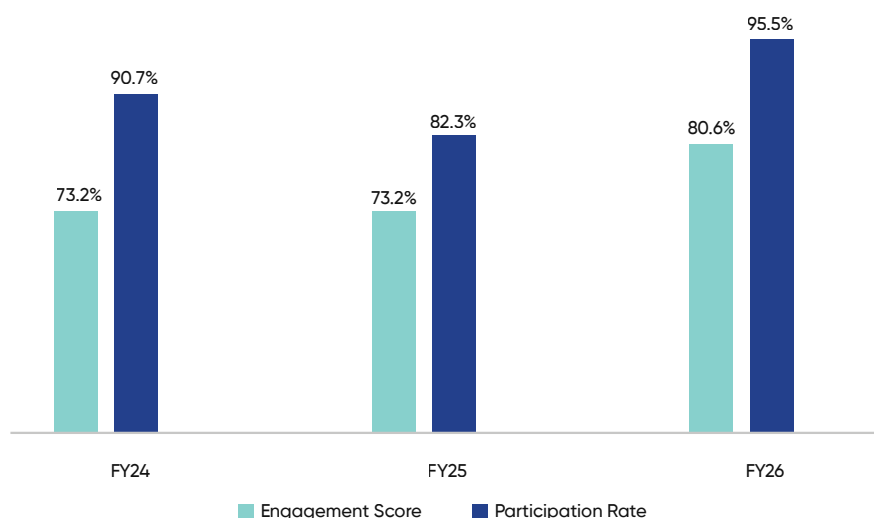
Age Group	FY23		FY24		FY25	
	Promotions	Rate	Promotions	Rate	Promotions	Rate
<30	26	10.5%	63	24.0%	29	11.4%
30-50	44	12.6%	88	17.2%	95	18.6%
>50	1	5.9%	3	9.7%	6	20.7%
Total	71	11.5%	154	19.1%	130	16.3%

Significant proportional upward movement occurred within the cohort above 50 years of age, where the promotion rate rose from a baseline of 5.9% in FY23 to 20.7% in FY25, indicating that career progression remains linked to institutional expertise and broader responsibilities at senior levels. Concurrently, the under 30 years cohort stabilized at an 11.4% promotion rate in FY25, returning close to its FY23 baseline of 10.5% following an accelerated advancement peak of 24.0% in FY24. Taken together, these outcomes demonstrate a talent architecture where advancement opportunities are active across all demographic segments.

Employee Engagement Survey

Building upon our structured performance management frameworks, we conducted a comprehensive Employee Engagement Survey to better understand the employee experience and identify opportunities to strengthen our culture, leadership effectiveness, and workplace environment. The survey captured feedback across organization, team, and department levels, generating actionable insights that informed targeted action plans. It achieved an exceptional 95.5% participation rate, the highest in the past three years, reflecting strong employee trust in the process and providing a robust, representative view of the workforce. Complementing this broad participation, the overall engagement score rose to 80.6%, up from 73.2% in the previous two years, indicating a more engaged workforce and reinforcing the positive impact of our continued investments in people, culture, and leadership.

Figure 3.3: Employee Engagement Survey (FY24-FY26)



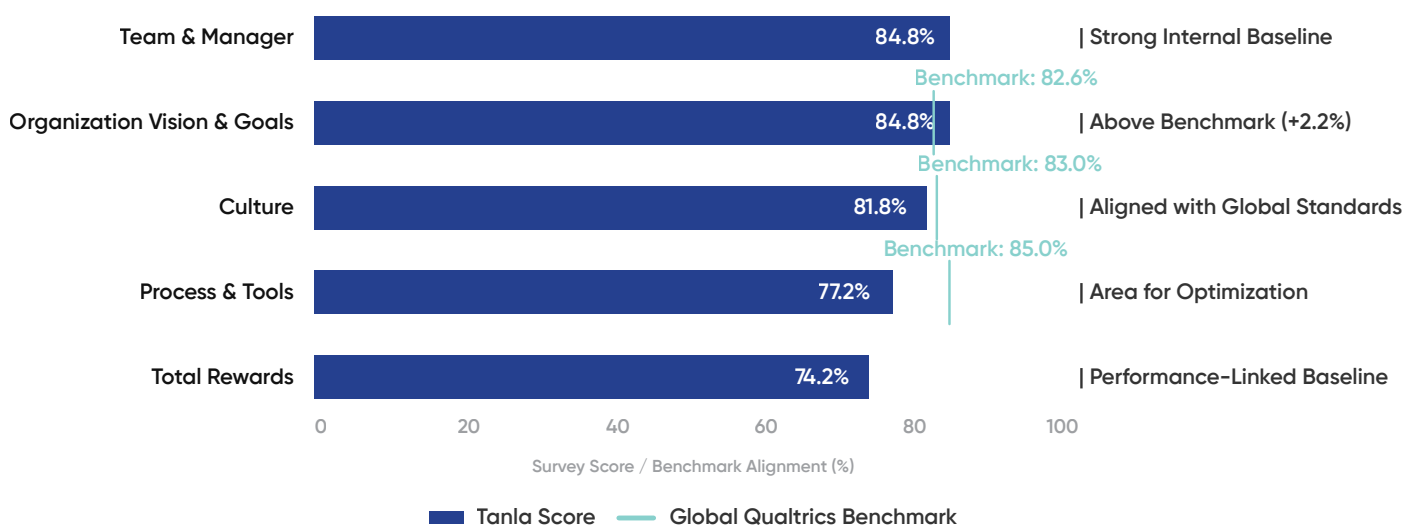
Evaluating our performance across the primary assessment areas against established global benchmarks provides an objective look at our progress, highlighting areas of healthy alignment alongside distinct focus areas for upcoming operational enhancements:

Table 3.9: Employee Engagement Survey: Key Metrics & Benchmarks

Assessment Area	Tanla Score	Global Qualtrics Benchmark	Excellence & Market Context
Organization Vision & Goals	84.8%	82.6%	Positioned above the global benchmark by +2.2%
Team & Manager	84.8%	*	Strong internal baseline for leadership excellence
Culture	81.8%	83.0%	Closely aligned with global industry standards
Process & Tools	77.2%	85.0%	Target area for procedural and operational optimization
Total Rewards	74.2%	*	Baseline for refined, performance-linked retention strategies

**Note: The sections introduced by Tanla extend beyond the current scope of the Qualtrics benchmarking.*

Figure 3.4: Strategic Alignment: Engagement Scores & Operational Focus



Every category assessed within this framework serves as a critical lever for driving systemic excellence, performance, and execution. Looking at the five key assessment areas, Organization Vision & Goals represents our leadership and strategy, driving vital trust, clear alignment, and organizational direction. Culture & Collaboration directly influences the daily employee experience and collective productivity, while Total Rewards impacts long-term talent retention and motivation. At the team level, Team & Manager metrics are critical because manager effectiveness stands as one of the strongest individual drivers of employee satisfaction, impacting growth and capability building. Finally, Process & Tools highlights our operational environment, showing where we can optimize workflows. To make these insights highly actionable, we look at department-specific insights to help identify localized issues and deploy targeted interventions, alongside comprehensive well-being and recognition measures that strengthen overall engagement.

Crucially, sustainable corporate excellence cannot exist without a culture that actively fosters continuous improvement and value creation. For a technology leader, innovation measures are a fundamental component of organizational excellence, assessing whether our teams feel genuinely empowered to improve processes, challenge the status quo, and build new things. We intentionally evaluated innovation across multiple dimensions, examining whether employees feel actively encouraged to experiment, whether they have access to tangible opportunities to work on emerging technologies and new ideas, and if they possess the creative freedom to contribute value beyond their routine responsibilities.



By measuring these specific indicators, leadership can evaluate how effectively managers support individual autonomy, ownership, and proactive problem-solving. This directly impacts operational excellence by enabling our engineering and operational teams to directly shape product vision, advance system reliability, scale automation, and drive process enhancements. Understanding these integrated engagement and innovation dynamics ensures that our subsequent initiatives around rewards and recognition are perfectly attuned to rewarding the behaviors that drive our business forward.

Recognition: Making Excellence Visible

In organizations where innovation compounds over time, recognition is a cultural signal that tells every person in the organization what performance looks like and what it earns. In FY26, Tanla conferred 214 rewards and recognition to employees across the Tanla Group, recognizing 20.5% of our workforce across seven categories spanning individual performance, managerial excellence, team achievement, and on-the-spot contribution, ensuring that every form of value delivered has a corresponding and visible expression of appreciation.

Table 3.10: Rewards and Recognition (FY25 vs. FY26)

Recognition Category	FY25 Recipients	FY26 Recipients
Star Performer - Individual	82	92
Pat on the Back	New Category	72
Star Performer - Team	57	15
Managerial Excellence Award	50	9
SPOT Award	25	11
Special Achievement Awards	New Category	7
Star of the Quarter	New Category	8
Total	214	214

Note: FY25 and FY26 rewards and recognition totals are identical at 214. The composition evolved because Pat on the Back was introduced in FY26 as a manager-to-employee recognition category. FY24 data is not available for a three-year comparison.

The volume trends reveal an intentional, strategic realignment of Tanla's recognition framework rather than a simple expansion of rewards. While the absolute baseline remained constant at 214 instances, the architecture evolved to introduce fresh, targeted avenues for appreciation. The introduction of three new frameworks (Pat on the Back, Star of the Quarter, and Special Achievement Awards) collectively absorbed a significant share of the recognition volume, allowing the organization to diversify how it defines and celebrates success. Alongside this modernization, foundational programs like high-tier individual recognition under the Star Performer category grew by 12 percent, moving from 82 to 92 recipients. This transition demonstrates a healthy high-performance culture in motion: the structural introduction of new categories allowed for more precise tracking of everyday excellence, while the flagship individual benchmark remained stringent as more individuals successfully earned the right to clear it.

Table 3.11: Rewards and Recognition FY26

Recognition Category	FY26 Recipients	% of Recipients
Star Performer - Individual	92	8.8%
Pat on the Back	72	6.9%
Star Performer - Team	15	1.4%
Managerial Excellence Award	9	0.9%
SPOT Award	11	1.1%
Special Achievement Awards	7	0.7%
Star of the Quarter	8	0.8%
Total	214	20.5%

The Rewards and Recognition distribution this year highlights a structural shift toward direct, on-the-ground validation and highly specific impact tracking, collectively touching 20.5% of the total workforce. A key driver of this evolution was ensuring that excellence is celebrated immediately as it happens, rather than waiting to celebrate everyday milestones for traditional quarterly or annual cycles. The introduction of the Pat on the Back category as a manager-to-employee recognition mechanism served as the primary engine for this real-time appreciation, accounting for 72 instances and covering 6.9% of the organization. By leaning into these specialized, agile frameworks alongside targeted additions like Star of the Quarter and Special Achievement Awards, the program successfully shifted volume away from historical team and management categories to deliver precise, timely, and personalized recognition at every operational layer.

Long-term Incentive Plan (LTIP)

Performance and recognition become most powerful when individual success is directly linked to organizational success. Tanla's Long-Term Incentive Plan (LTIP) is designed to strengthen this connection by transforming employees into true co-owners of the business. Through performance-based RSU grants, the plan shifts the employee mindset from managing short-term responsibilities to creating long-term enterprise value, reinforcing accountability, retention, and long-term alignment.

LTIP coverage expanded from 5% of the workforce in FY25 to 7% in FY26 as the organization broadened participation to include a larger pool of key employees responsible for delivering Tanla's long-term growth ambitions. The expansion reflects a deliberate strategy to align high-impact talent with enterprise-level goals that extend beyond individual KRAs. By linking rewards to the achievement of ambitious organizational targets, LTIP encourages employees to think beyond their immediate responsibilities, collaborate across functions, and contribute to outcomes that accelerate the company's next phase of growth. In doing so, the program strengthens a culture of ownership, where employees are motivated not only by incentives, but by the opportunity to directly shape and participate in Tanla's long-term success.

Excellence as a Way of Working

Recognition at Tanla extends beyond titles, designations, and compensation. Through initiatives such as CEO Connect sessions with high performers across the Group, employees receive direct visibility to leadership and an opportunity to engage in meaningful conversations about their aspirations, contributions, and future potential. These moments of personal acknowledgement complement formal rewards by reinforcing a simple but powerful message: exceptional performance is it is seen, valued, and celebrated.

Ultimately, excellence is sustained by an ecosystem that continuously develops people, recognises contribution, and reinforces ownership at every stage of the employee journey. By integrating capability building, performance, engagement, and recognition into a single system, Tanla is creating an organisation where excellence is a discipline that compounds over time.

04 | Ownership

Ownership is most powerful when it comes from within. It cannot be imposed through policies or processes; it is cultivated through trust, empowerment, and a shared sense of purpose. When people feel connected to the organisation's success and confident that they will be supported along the way, they take greater responsibility for outcomes and contribute beyond the boundaries of their roles.

This sense of ownership is rooted in a reciprocal relationship. Employees bring their skills, commitment, and ambition to work every day; in return, the organisation provides opportunities for growth, equitable treatment, safe working conditions, and mechanisms that safeguard wellbeing and employee rights. Together, these create the trust that enables individuals and teams to perform at their best while building the confidence to innovate, collaborate, and create long-term value.

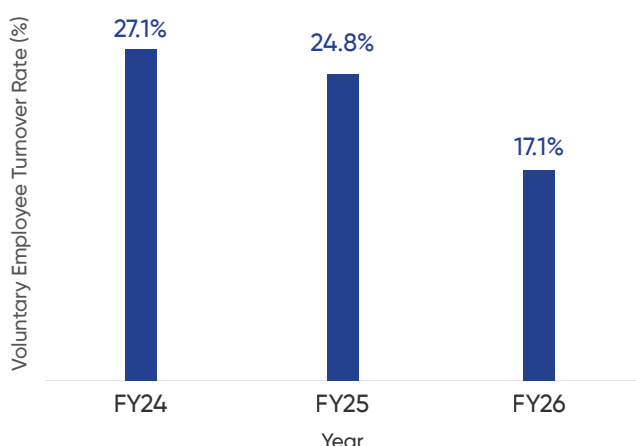
Talent Retention: The Compound Return on People Investment

Voluntary turnover at Tanla declined to 17.1% in FY26, the lowest level recorded in four years. The improvement reflects the cumulative impact of sustained investments in employee experience, career development, workplace flexibility, and leadership engagement.

Over the past three years, the organisation has focused on understanding and addressing the underlying drivers of employee turnover rather than simply managing its outcomes. As a result, retention improved across age groups, management levels, and gender cohorts, strengthening organisational stability and preserving critical institutional knowledge.

For a technology organisation where expertise compounds over time, retaining experienced talent is as important as attracting new capability. Lower turnover helps preserve customer relationships, sustain technical depth, accelerate execution, and strengthen leadership continuity across the business.

Figure 4.1: Employee Turnover Rate in FY26



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Gaddam Yalla Reddy
Office Assistant



For the past 11 years, Tanla has been an important part of my life. The support I received during difficult times gave me confidence and peace of mind, knowing that I was not facing those challenges alone. The support Tanla gave my family during difficult times is something I can never forget. It is this culture of care and respect that makes me proud to be a part of the organisation.

Table 4.1: Employee Turnover Rate by Gender in FY26

Gender	Opening Head Count	Voluntary Turnover	Involuntary Turnover	Total Turnover	Turnover Rate
Men	791	133	64	197	24.5%
Women	201	41	28	69	32.3%
Total	992	174	92	266	26.1%

19.2% women voluntary Turnover in FY26, down from 32.9% in FY25, a 41.6% reduction.

Supporting Employees Through Life Stages

Retention is ultimately a reflection of how employees experience the organisation during moments that matter most.

During FY26, Tanla continued to strengthen support mechanisms for employees navigating significant personal and professional transitions, including maternity, medical situations, caregiving responsibilities, and extended leave requirements. Flexible work arrangements, personalised support, and manager engagement helped employees remain connected to the organisation while balancing personal commitments.

Deliberate focus was placed on supporting women employees returning from maternity leave and employees transitioning back from extended absences for special reasons, ensuring they could re-engage confidently with meaningful work, career progression opportunities, and leadership support.

The result was a significant reduction in women's voluntary Turnover, which declined from 32.9% in FY25 to 19.2% in FY26, reflecting the positive impact of targeted interventions and greater workplace flexibility. In response to the FY25 turnover rate, we strengthened our employee support framework through greater workplace flexibility for employees facing medical, maternity, and personal challenges, and supported through work-from-home arrangements during the year.

Over the last five years at Tanla, I have experienced a culture that genuinely invests in its people. When I decided to take a sabbatical, I was met with understanding, flexibility, and unwavering support from both my colleagues and leadership team. What stayed with me most was a message shared during a townhall, that I was too valuable to let go. Knowing that the organisation wanted me to return reinforced my sense of belonging and made my decision to come back an easy one. Today, I continue to contribute with renewed energy and confidence, supported by a culture that values people not just for what they do, but for who they are.



Saloni Sardana
AGM, Business Strategy

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Workforce Stability and Engagement

Early-career professionals under 30 record the highest voluntary turnover rate at 23.9% based on the Aon Annual Survey 2025, a pattern consistent across the Indian technology sector that reflects the natural exploration of options that characterises the early stages of a career rather than dissatisfaction with Tanla specifically. The significant improvement from FY25's peak of 34.3% confirms that structured onboarding, visible career pathways, and early HRBP engagement are having measurable effect on a cohort that is inherently more mobile. The 30-to-50 aged cohort, which represents the core execution engine of the organisation, recorded its best voluntary retention in three years at a 13.9% rate, and when these experienced professionals choose to stay, their institutional knowledge compounds, the quality of the platforms they support improves, and the competitive advantage that retained capability represents deepens year by year

Table 4.2: Voluntary Turnover by Age

Age Group	FY24 Voluntary Rate	FY25 Voluntary Rate	FY26 Voluntary Rate	FY25 to FY26 Change
<30	23.9%	34.3%	23.9%	-10.4 pp
30-50	19.5%	20.3%	13.9%	-6.4 pp
>50	11.1%	5.9%	5.6%	-0.3PP
Total	27.1%	24.8%	17.1%	-7.7 pp

Table 4.3: Voluntary Turnover by Management Level

Level	FY24			FY25			FY26		
	Voluntary%	Involuntary%	Total%	Voluntary%	Involuntary%	Total%	Voluntary%	Involuntary%	Total%
Senior Management	10.9%	10.9%	21.8%	22.5%	2.8%	25.4%	11.4%	2.9%	14.3%
Middle Management	19.8%	1.9%	21.7%	21.8%	6.6%	28.3%	11.9%	7.0%	18.9%
Junior Management	28.3%	2.2%	30.5%	27.0%	7.9%	34.9%	18.8%	9.1%	27.9%
Associates and Others	34.6%	8.5%	43.1%	26.1%	12.9%	39.1%	21.5%	11.8%	33.2%
Total	27.1%	4.6%	31.7%	24.8%	8.9%	33.6%	17.1%	9.0%	26.1%

FY26 saw voluntary turnover decline across all management levels. Senior Management fell from 22.5% to 11.4%, Middle Management from 21.8% to 11.9%, with similar improvements recorded among Junior Management and Associates.

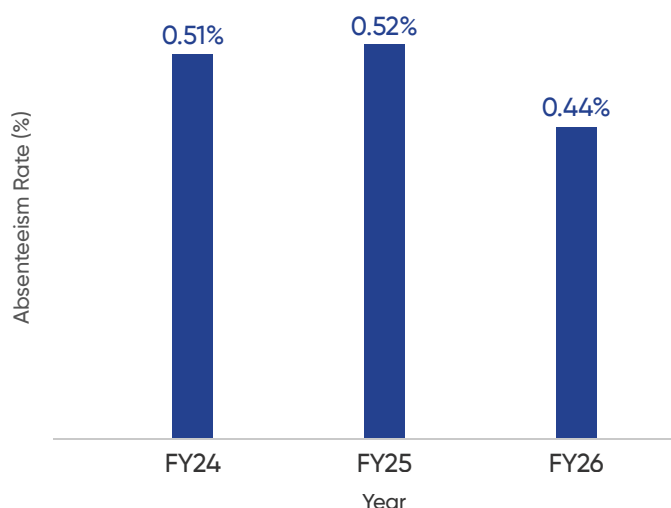


Employee Absenteeism

Tanla's absenteeism rate, measured on a Loss of Pay basis, has remained well below the IT sector average of 1 to 2 percent across all three reported years. In FY26, Tanla adopted the LOP-only methodology aligned with S&P Global CSA criterion 3.5.3 for the first time; prior year figures have been restated on the same basis to enable comparability, though direct year-on-year trend conclusions should be read with this methodology transition in mind.

On this basis, the FY26 rate of 0.44% compares with 0.52% in FY25 and 0.51% in FY24. What the three-year picture confirms is consistency of performance well below sector norms, with FY26 representing the lowest recorded rate across the period. Whether this reflects the cumulative effect of wellbeing investment, workplace flexibility, and proactive health monitoring, including tailored pregnancy accommodations and flexible return-to-work arrangements or the impact of the methodology refinement itself, cannot be disaggregated from available data alone.

Figure 4.2: Employee Absenteeism in FY26



Methodology Note: Absenteeism is measured as Loss of Pay days as a proportion of total scheduled working days, in line with S&P Global CSA criterion 3.5.3. FY24 and FY25 figures have been restated on this basis for comparability. Prior disclosures used a broader absence definition and are not directly comparable.



Gender Pay Equity

Tanla's compensation decisions are based on role complexity, performance, experience, and market benchmarking, applied consistently and without regard to gender. Guided by an NRC-approved Total Rewards philosophy and structured compensation framework, regular reviews are conducted to identify and address pay gaps as they emerge. The commitment to gender pay equity is not a policy statement but a practice embedded in every compensation cycle, with results disclosed transparently and interpreted honestly rather than presented selectively.

Table 4.4: Pay Parity by Function and Band (FY26)

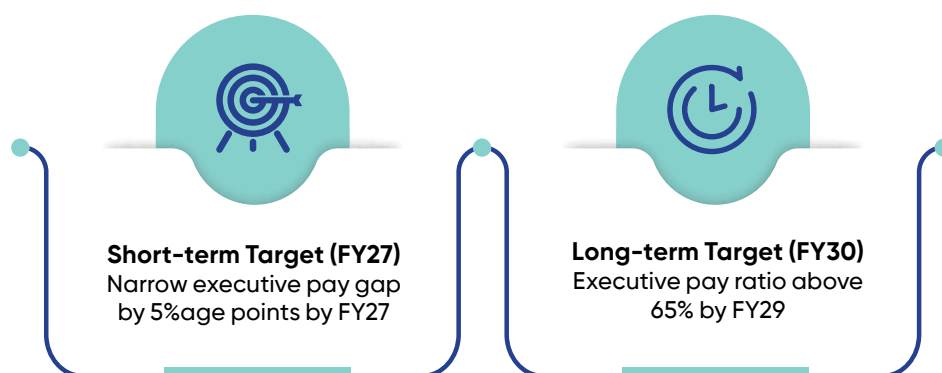
Function	Band	Median Men CTC (in INR)	Median Women CTC (in INR)	Women-to-Men Pay Ratio
Innovation	3	16,50,000	14,10,000	85%
Customer Success	2	6,50,000	6,00,000	92%
Customer Success	3	11,00,000	12,70,000	115%
GTM	3	14,20,000	14,30,000	100%
GTM	4	22,90,000	23,00,000	100%
Corporate	2	6,90,000	7,20,000	105%
Corporate	4	17,80,000	15,60,000	87%

Methodology Note: Pay parity has been assessed using median compensation data for employee cohorts where the representation of both men and women is evaluated to enable a meaningful comparison. Employees have been grouped by function and band to ensure comparability of role complexity, responsibilities, and organisational level. Median compensation has been used as the primary measure as it reduces the influence of outliers and provides a more representative view of remuneration outcomes within a cohort. Differences observed may reflect variations in tenure, experience, specialised skills, leadership responsibilities, and workforce composition within individual employee groups.

Tanla's FY26 pay parity assessment demonstrates strong compensation equity across several comparable employee cohorts. Perfect or positive parity was achieved across GTM Bands 3 and 4, Customer Success Band 3, and Corporate Band 2, where women-to-men median pay ratios ranged from 100% to 115%. Customer Success Band 2 also recorded a ratio of 92%, indicating moderate parity.

Overall, five of the seven comparable cohorts assessed recorded women-to-men pay ratios of 92% or higher, reflecting broadly equitable compensation outcomes across customer-facing and corporate functions. In certain cohorts, median compensation for women exceeded that of men, demonstrating that remuneration outcomes are driven by role, capability, experience, and performance rather than gender.

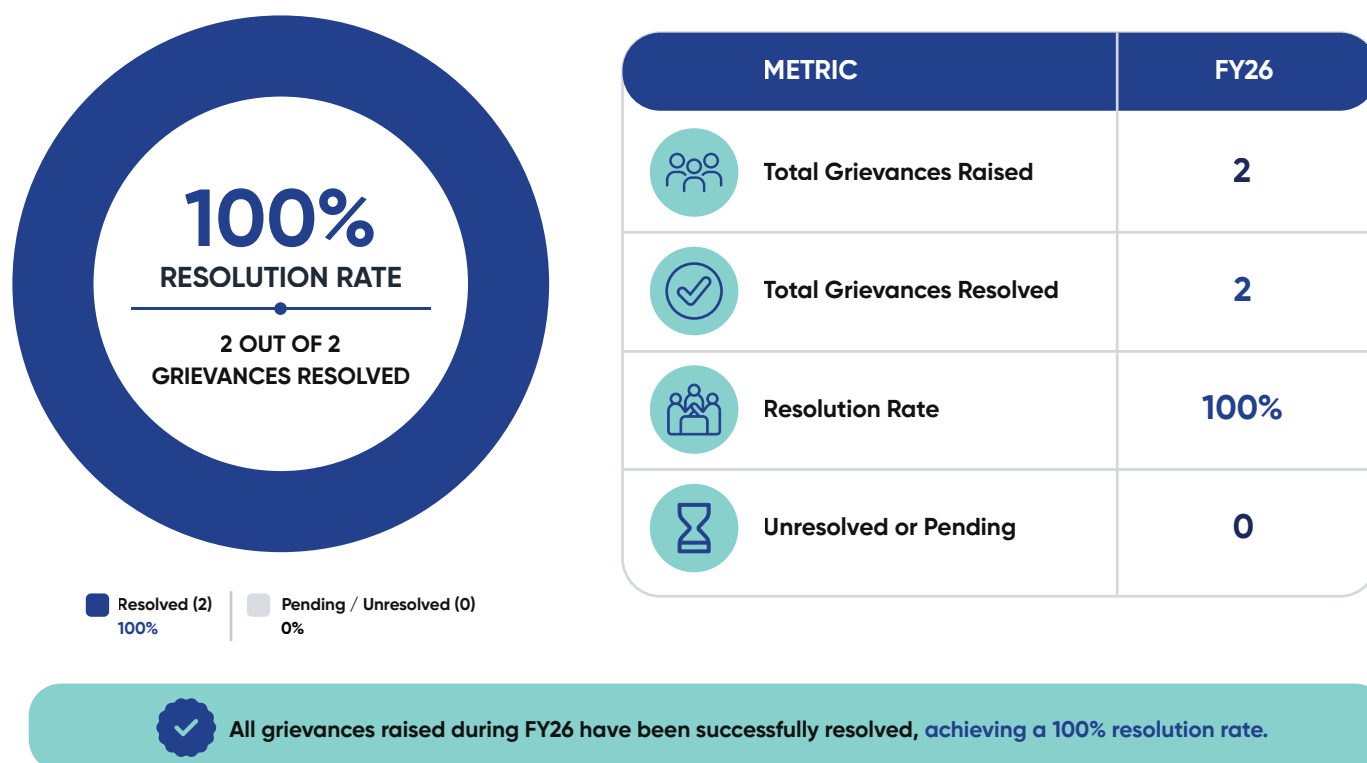
Variations observed within specific cohorts, particularly in Innovation Band 3 and Corporate Band 4, reflect differences in tenure, experience mix, role specialisation, and workforce composition within those employee groups. These cohorts remain areas of continued monitoring as part of the organisation's commitment to equitable compensation practices.



Employee Grievances and POSH

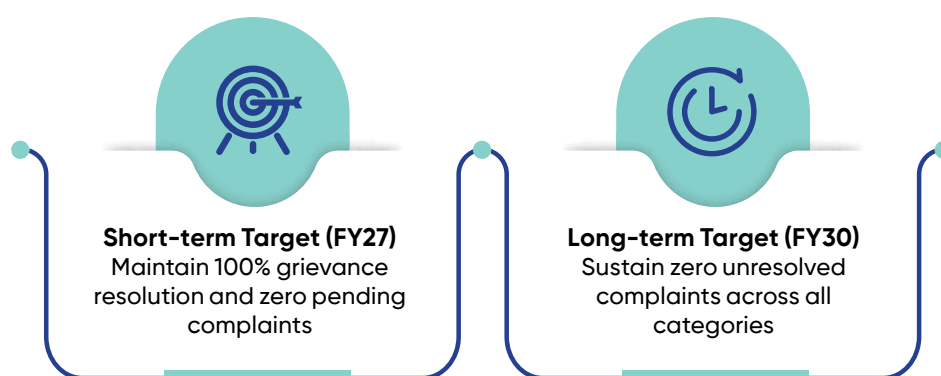
The effectiveness of a grievance mechanism is reflected not only in employees' willingness to raise concerns, but also in the organization's ability to resolve them. In FY26, 2 employee support and grievance cases were raised across the Tanla Group, and both were resolved within the reporting period, resulting in a 100% resolution rate and no pending cases at year end.

Figure 4.3: Employee Grievances in FY26



Tanla maintains active Internal Complaints Committees (ICCs) across all office locations, constituted in accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, with each committee including an external member. All ICC members received specialized training during FY26 covering the legal framework, procedural responsibilities, and empathetic complaint handling each including an external member. During FY26, one POSH complaint was reported and resolved, with no cases pending at year end.

POSH awareness training continued to be an important component of employee engagement and workplace culture. During FY26, 542 men and 202 women participated in POSH training (66.3% and 89.3% of respective workforces).



Human Rights Due Diligence

Human Rights Due Diligence (HRDD) remains a key mechanism through which Tanla identifies, assesses, and mitigates potential human rights risks across its workforce. Building on the findings from FY25, the FY26 assessment focused on employee experiences relating to workplace safety, equal opportunity, employment practices, accessibility, and employee rights. The assessment expanded its scope to include enhanced risk identification for all permanent and contractual employees. Findings from the assessment continue to inform mitigation actions and strengthen the organisation's approach to protecting employee rights and fostering an inclusive workplace.

Table 4.5: Human Rights Due Diligence Survey (Permanent Employees)

No.	Question	Yes%	No%	Not Known%
1	Do employees have the ability to access areas such as the canteen or restroom without restrictions?	93.1%	5.6%	1.3%
2	Does Tanla provide safe working conditions to all its employees, including women?	96.7%	2.0%	1.3%
3	Does Tanla provide health and safety-related training?	78.9%	10.6%	10.6%
4	Does Tanla provide separate basic hygiene and sanitation facilities for its women employees?	64.0%	1.7%	34.0%
5	Do employees understand their pay and compensation terms?	89.4%	6.6%	3.3%
6	Does Tanla provide a written employment contract and do employees understand its terms?	86.5%	2.3%	10.6%
7	Are employees paid for over-time or given compensatory payment?	25.4%	51.5%	21.8%
8	Does Tanla provide equal opportunities regardless of gender and other factors?	90.1%	4.6%	5.0%
9	Does Tanla have a non-discrimination policy covering race, language, gender, marital status, disability, religion, and personal opinions?	86.1%	5.0%	7.9%
10	Does Tanla encourage the recruitment of differently abled people and provide adequate facilities?	45.5%	6.9%	46.9%
11	Does Tanla have a transparent appraisal procedure ensuring no discrimination?	65.3%	11.9%	21.8%
12	Does Tanla provide equal opportunities regardless of nationality or ethnicity?	92.1%	1.0%	6.3%

Note: In Question 7, the term 'compensatory payment' was inadvertently included instead of 'compensatory off.' We believe this may have led to a different interpretation of the question and, consequently, impacted the final score.

The FY26 HRDD survey demonstrated strong employee confidence across core human rights and workplace practices. Nearly all respondents confirmed unrestricted access to workplace facilities (93.1%) and safe working conditions, including for women (96.7%). Awareness of equal opportunity practices remained high, with 90.1% of employees confirming equal opportunities regardless of gender and 92.1% regardless of nationality or ethnicity.

Progress was also evident in employee awareness of key employment practices. Awareness of employment contracts increased from 81.0% in FY25 to 86.5% in FY26, while awareness of compensation terms improved from 87.0% to 89.4%. Awareness of non-discrimination policies increased significantly from 73.0% to 86.1%, reflecting the impact of targeted communication and awareness initiatives undertaken during the year.

Building on FY25 findings, the organisation strengthened onboarding programmes, employee communications, HR Open House sessions, manager engagement, and SPEAKUP awareness initiatives to improve understanding of employee rights, performance management processes, and grievance redressal mechanisms.

The survey also highlighted areas requiring continued focus. Awareness of accessibility provisions and support for differently abled employees remains limited, with 46.9% of respondents indicating they were unsure whether such measures existed. Similarly, uncertainty regarding overtime eligibility and compensatory-off provisions continues to persist. These findings will guide FY27 actions, with a focus on strengthening awareness of accessibility initiatives, improving policy communication, and enhancing transparency around performance management and employee support mechanisms.

Table 4.6: Human Rights Due Diligence Survey (Contractual Employees)

No.	Question	Yes%	No%	Not Known%
1	Does Tanla provide safe working conditions to all its employees?	95.8%	0%	4.2%
2	Do employees have the ability to access areas such as the canteen or restroom without restrictions?	95.8%	4.2%	0%
3	Does Tanla provide health and safety-related training to temporary employees?	66.7%	8.3%	25.0%
4	Are you aware of the health and safety policies applicable to your role?	75.0%	8.3%	16.7%
5	Does Tanla provide separate basic hygiene and sanitation facilities for its women employees?	66.7%	4.2%	29.2%
6	Do employees understand their pay and compensation terms?	87.5%	4.2%	8.3%
7	Does Tanla provide a written employment contract and do employees understand its terms?	79.2%	8.3%	12.5%
8	Are employees paid for overtime or given compensatory payment?	37.5%	20.8%	41.7%
9	Do employees get any benefits covered by the company?	70.8%	4.2%	25.0%
10	Do temporary employees receive the same basic benefits as permanent employees?	58.3%	20.8%	20.8%
11	Were your employment terms and entitlements clearly explained before you started?	79.2%	12.5%	4.2%
12	Does Tanla treat all its employees fairly and equally without any discrimination?	91.7%	4.2%	0%
13	Does Tanla provide equal opportunities regardless of nationality or ethnicity?	95.8%	0%	0%
14	Do you feel temporary employees are treated with the same dignity and respect as permanent employees?	70.8%	12.5%	12.5%
15	Does Tanla have a non-discrimination policy covering race, language, gender, marital status, disability, religion, and personal opinions?	70.8%	0%	25.0%
16	Does Tanla have a grievance mechanism to report and re-mediate workplace violations, harassment, or discrimination?	75.0%	0%	16.7%
17	Are you aware of how to access the grievance mechanism as a temporary employee?	54.2%	20.8%	25.0%
18	Does Tanla have a strict non-retaliation policy for employees who report concerns?	62.5%	4.2%	29.2%
19	Does Tanla have a confidential or anonymous whistleblowing channel?	62.5%	0%	33.3%
20	Are you aware of Tanla's human rights policy or commitment?	87.5%	0%	12.5%
21	Does Tanla have a no child labour policy?	83.3%	0%	16.7%
22	Are you aware of Tanla's policies against forced labour and modern slavery?	54.2%	4.2%	41.7%
23	Did you pay any fees to a recruiter or third party to secure this role?	0%	91.7%	0%
24	Are your identity documents held by you and not retained by the company or recruiter?	58.3%	37.5%	4.2%
25	Are you aware that you have the right to join or form a workers' association or union?	37.5%	16.7%	41.7%
26	Do you feel you can raise collective concerns without fear of retaliation?	70.8%	16.7%	8.3%
27	Has Tanla provided you with any training on human rights or the code of conduct?	75.0%	8.3%	12.5%
28	Do you feel Tanla actively monitors and supports the over-all wellbeing of its temporary employees?	66.7%	25.0%	4.2%
29	Does Tanla have proper policies to ensure the protection of your personal data?	91.7%	0%	4.2%

The FY26 Human Rights Due Diligence assessment provided deeper insights into the experiences of contractual employees across workplace safety, employment practices, equal opportunity, and employee rights. The findings indicate strong confidence in several foundational areas, with 95.8% of respondents confirming safe working conditions and unrestricted access to workplace facilities. Awareness of fair treatment and inclusion also remained high, with 91.7% confirming that employees are treated fairly without discrimination and 95.8% affirming equal opportunities regardless of nationality or ethnicity.

Awareness of key employment practices remained strong, with 87.5% of respondents confirming an understanding of their pay and compensation terms, 79.2% acknowledging receipt and understanding of employment contracts, and 87.5% indicating awareness of the organisation’s human rights commitments. Confidence in personal data protection practices was also high at 91.7%. Building on commitments made in FY25, the organisation continued to expand human rights awareness through onboarding programmes, employee communications, and workplace engagement initiatives. These findings will inform FY27 actions focused on strengthening contractual employee awareness of workplace rights, reporting channels, accessibility provisions, and human rights safeguards to ensure that all contractual employees remain informed, protected, and empowered within the workplace.

Occupational Health and Safety

Providing a safe, healthy, and supportive workplace is a fundamental responsibility and an important aspect of how we care for our people. Our Employee Health and Safety (EHS) Policy guides occupational health and safety practices across all office locations and applies to employees, contractors, customers, and visitors. The policy is aligned with applicable regulatory requirements and industry best practices and is overseen by senior leadership.

EHS: https://tanlanewwebsite.blob.core.windows.net/assets/files/policy_on_employee_health_and_safety.pdf



Our approach focuses on proactively identifying and managing workplace risks through regular inspections, safety audits, and risk assessments. Potential hazards are evaluated using structured risk assessment methodologies, with corrective and preventive actions implemented wherever required. Safety performance is reviewed periodically to ensure that controls remain effective and responsive to changing workplace needs.

Emergency preparedness continued to be a key focus area during FY26. Fire drills were conducted across office locations to strengthen emergency response readiness, while CPR awareness sessions were delivered to employees to build basic life-saving capabilities. Security personnel also underwent periodic training covering workplace safety protocols, emergency response procedures, and employee engagement practices.

Employees are encouraged to report unsafe conditions, near-miss incidents, and workplace concerns through established reporting channels, including the SpeakUp platform. Reported incidents are reviewed and investigated, with corrective actions tracked to closure. Quarterly cross-functional safety reviews provide additional oversight and support continuous improvement in workplace safety practices.

Our commitment to health and safety extends beyond our workforce to contractors, suppliers, and business partners. Safety expectations are incorporated into vendor engagement and procurement processes, reinforcing a shared commitment to maintaining safe and responsible workplaces across our value chain.

The effectiveness of this approach is reflected in our performance. During FY26, no workplace injuries, work-related illnesses, fatalities, or health and safety complaints were recorded. This extends our record of zero health and safety incidents and zero complaints relating to workplace conditions across the last three reporting years.

Table 4.7: Occupational Health and Safety

CATEGORY	FY25	FY26
 Lost Time Injury Frequency Rate (LTIFR) per million person-hours worked	0	0
 Total Recordable Work-Related Injuries	0	0
 Fatalities	0	0
 High-Consequence Work-Related Injury or Ill Health (excluding fatalities)	0	0



Zero Harm. Zero Compromise.
We are committed to fostering a safe and healthy workplace.
Across all key safety metrics, we achieved zero incidents in both FY25 and FY26.

Labour Practices

Fair, transparent, and responsible labour practices are fundamental to creating a workplace where people can perform, grow, and contribute with confidence. Our approach is guided by applicable labour laws, human rights principles, and internal policies designed to ensure equitable treatment, safe working conditions, and respect for employee rights across both permanent and contractual workforces.

All employees (permanent and contractual) receive remuneration above the statutory minimum wage, and compensation practices are periodically reviewed against market benchmarks to support competitiveness and fairness. Employment terms, including compensation, benefits, working hours, and leave entitlements, are communicated through formal employment contracts and supporting policy frameworks. Employees are also provided access to grievance redressal mechanisms and reporting channels that enable concerns to be raised and addressed transparently.

As the organisation continues to evolve in an increasingly AI-enabled environment, we remain committed to supporting employees through changing skill requirements. Learning and development initiatives, technical enablement programmes, and AI-focused capability-building efforts help employees adapt to emerging technologies and prepare for the future of work.

The effectiveness of these practices is reflected in the findings of our Human Rights Due Diligence assessments. In FY26, employees reported strong awareness of compensation terms, employment contracts, workplace benefits, and equal opportunity practices, reinforcing the organisation's commitment to responsible employment and workforce wellbeing.

Whistleblower Policy and SPEAKUP Mechanism

A culture of ownership and accountability depends on employees feeling confident that concerns can be raised safely, confidentially, and without fear of retaliation. To support this, Tanla maintains its SPEAKUP mechanism, which enables employees, contractors, and other stakeholders to report concerns relating to unethical conduct, policy violations, discrimination, harassment, or other workplace issues. Reports may be submitted confidentially or anonymously, and all concerns are handled in accordance with established governance processes. The organisation maintains a zero-tolerance approach to retaliation against any individual who raises a concern in good faith, with protections embedded within both the Whistleblower Policy and broader employee governance framework.

Awareness of the SPEAKUP mechanism is reinforced through employee communications, onboarding programmes, and periodic sensitisation initiatives, helping ensure that employees understand both how to raise concerns and the protections available to them. All concerns reported through the mechanism are reviewed and investigated, with corrective actions implemented where required. During FY26, zero pending incidents of harassment, discriminatory conduct, or whistleblower retaliation were reported.

05 | Speed

Speed is enabled by a bias for action and a willingness to move forward with confidence. In a technology industry defined by constant change, the ability to anticipate market needs, innovate ahead of demand, and execute at pace is a critical source of competitive advantage. Whether it is building new capabilities, attracting specialised talent, accelerating career growth, or responding to employee feedback, speed is reflected in how quickly ideas become action and action creates impact.

This culture of action extends beyond products and platforms to people practices. By investing in high-quality talent, creating opportunities for growth through promotions and internal mobility, and acting swiftly on employee feedback and organisational insights, we enable individuals and teams to perform at their highest potential. Speed, therefore is about recognising opportunities early and responding decisively while maintaining the quality, trust, and accountability that underpin long-term success.

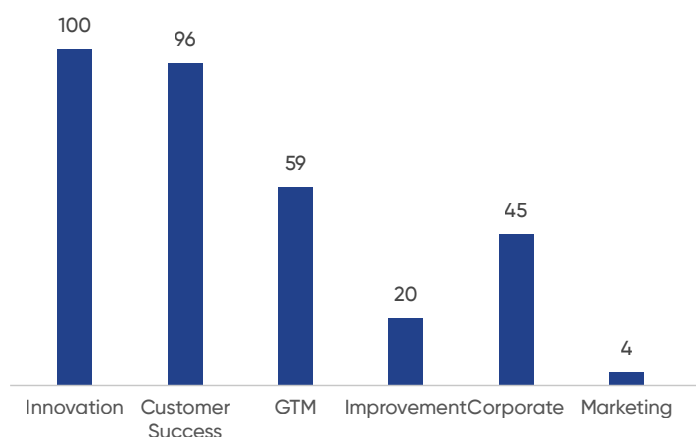
Hiring for the Future: Strengthening Capability at Speed

In a technology industry where customer needs, markets, and technologies evolve rapidly, speed depends on organisational readiness. The ability to act decisively is shaped by the strength of the workforce, the depth of capability available across critical functions, and the organisation's ability to build talent ahead of demand. During FY26, Tanla added 324 new employees across key business functions, strengthening technical expertise, customer-facing capabilities, and organisational support functions to sustain growth and scale.

Hiring continued to be concentrated in Innovation, Improvement, Customer Success, and Go-to-Market functions. Investments in Innovation and Improvement teams were made to support the growing demand for next-generation platforms, AI-driven solutions, and product enhancements while ensuring that technology infrastructure scaled in line with business requirements. Customer Success teams were expanded to support a growing customer base and maintain high standards of service delivery and engagement.

GTM hiring focused on accelerating commercialisation of new products and strengthening market presence across strategic geographies, including APAC, Southeast Asia, and EMEA. Corporate and Marketing functions were also strengthened to support organisational growth, employer branding, governance, and the increasing demands of a global business.

Figure 5.1 | New Hires by Function

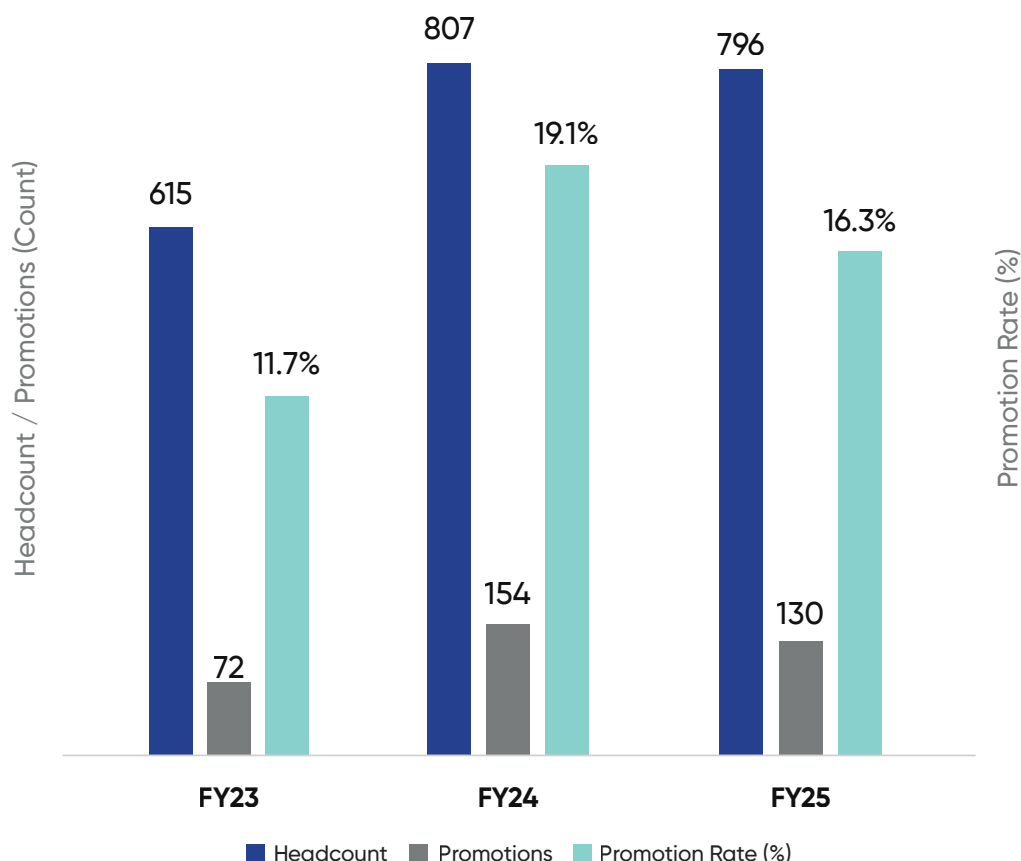


Innovation and Customer Success together accounted for 60.5% of all hires during FY26, reflecting the organisation's focus on scaling product capabilities and supporting a growing customer base. GTM hires represented 18.2% of total recruitment, reinforcing efforts to accelerate market expansion and drive adoption of new products across key geographies. The distribution of hiring across business functions demonstrates a balanced approach to growth, combining investments in technology, customer engagement, commercial execution, and organisational support capabilities.

Promotion: How Fast Merit Moves

In a high-performance culture, growth cannot be constrained by tenure or annual review cycles. Career progression is driven by contribution, capability, and impact, ensuring that employees who create value are recognised and rewarded when their achievements are realised. While promotions remain an important indicator of career growth, they represent only one aspect of how merit is recognised. Throughout the year, employees are also acknowledged through off-cycle promotions, role enhancements, expanded responsibilities, and recognition programmes that reinforce a culture where achievement is rewarded at the pace of impact.

Figure 5.2: Promotion Rates by Year



In FY25, 130 employees were promoted through the formal appraisal cycle, representing a promotion rate of 16.3%. Promotion outcomes are discussed in detail under Excellence; however, career progression at Tanla extends beyond formal promotions to include role enhancement, internal mobility, and expanded leadership opportunities that accelerate employee growth.



Recognition at Tanla also extends beyond titles and compensation to celebrate the people behind the organisation's success. Exceptional contributions are acknowledged through meaningful moments that make employees feel valued and visible. During FY26, employees demonstrating outstanding performance were elevated mid-year in recognition of their impact, with milestones celebrated alongside their families and colleagues. By involving spouses, children, and teams in these moments, Tanla reinforces that success is shared, appreciation is personal, and exceptional performance is recognised in ways that create lasting memories. This approach strengthens pride, belonging, and the culture of recognition that defines the employee experience.

Internal Mobility: Accelerating Growth from Within

Speed is reflected in how quickly organisations innovate, but also in how quickly opportunities reach the people best equipped to seize them. Internal mobility enables employees to expand their careers, develop new capabilities, and contribute in different ways without having to leave the organisation.

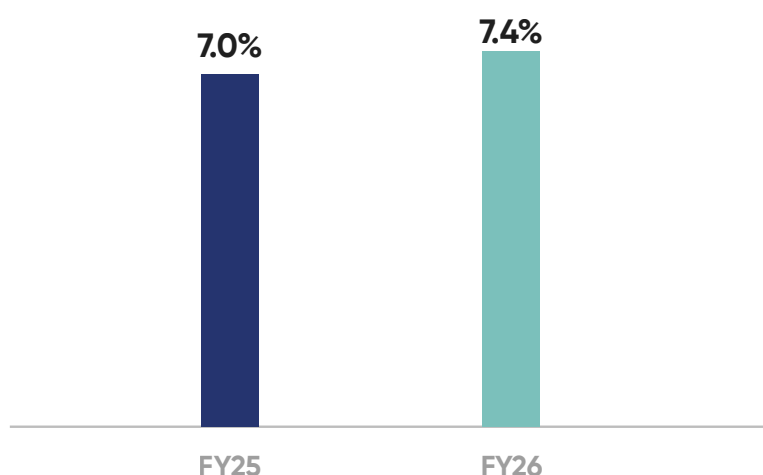
During FY26, 24 employees advanced through internal career mobility mechanisms, including 3 cross-functional transfers and 21 transitions from contractual to permanent employment. Contractual hiring plays an important role in enabling workforce agility, allowing the organisation to access specialised skills quickly and respond to emerging business requirements. As employees demonstrate performance, cultural alignment, and the ability to thrive in Tanla's high-performance environment, opportunities are created for transition into permanent roles. The conversion of 21 contractual employees during FY26 reflects the success of this model, enabling the organisation to accelerate hiring while retaining talent that has already proven its capability and fit within the business. This approach reduces time-to-productivity, strengthens workforce continuity, and ensures that opportunities are awarded on demonstrated contribution and potential.

Table 5.1: Internal Mobility

Internal Mobility Category	FY26
Cross-Functional Transfers	3
Contractual to Permanent Transitions	21
Total Internal Job Positions Filled	24
Internal Mobility as % of Permanent New Hires	7.4%

Figure 5.3: Internal Job Positions by Year

Internal mobility increased from 7.0% of permanent hires in FY25 to 7.4% in FY26, reflecting continued progress in creating opportunities for employees to grow within the organisation. While the increase was modest, it demonstrates sustained focus on leveraging internal talent through cross-functional movement and the transition of high-performing contractual employees into permanent roles. Strengthening internal career pathways remains a key priority as the organisation works towards its FY27 target of 8% internal mobility.





Action to Feedback: The Speed of Improvement

Speed is about how quickly our employee feedback is translated into action. Employee Engagement Surveys (EES) and Human Rights Due Diligence (HRDD) assessments provide structured mechanisms for understanding employee experiences, identifying areas for improvement, and prioritising actions that strengthen organisational effectiveness.

The FY25 HRDD assessment identified opportunities to improve awareness of non-discrimination policies, employee rights, performance management processes, and employee support mechanisms. During FY26, targeted interventions including enhanced onboarding, manager engagement, HR Open House sessions, policy communications, and SpeakUp awareness initiatives were implemented. These actions contributed to measurable improvements across several indicators, including awareness of employment contracts (81.0% to 86.5%), compensation terms (87.0% to 89.4%), non-discrimination policies (73.0% to 86.1%), and transparent appraisal processes (57.0% to 65.3%).

Similarly, employee engagement insights led to initiatives such as HR Open Houses, HRBP Connect programmes, Brew and Bond sessions, employee wellbeing interventions, leadership engagement forums continue to shape organisational priorities and employee experience initiatives. While FY25 recorded an overall engagement score of 73.2%, the FY26 Qualtrics assessment adopted a more detailed, multi-dimensional approach to better understand employee experiences across areas such as organisational alignment, culture, leadership effectiveness, rewards, and workplace processes.

The strongest result was Organisation Vision and Goals at 84.8%, exceeding the Qualtrics technology sector benchmark of 82.6% and demonstrating strong employee alignment with Tanla's strategic direction. Culture scored 81.8%, marginally below the technology sector benchmark of 83.0%, reflecting a year of embedding the organisation's five operating values into daily practice. Process and Tools emerged as the clearest opportunity area at 77.2%, compared to the technology sector benchmark of 85.0%, highlighting opportunities to simplify workflows, enhance employee experience, and improve operational efficiency. These findings continue to inform FY27 priorities, ensuring that employee feedback is translated into targeted actions that strengthen engagement, productivity, and organisational effectiveness.

These findings demonstrate a commitment to acting. By converting employee feedback into targeted interventions and measurable improvement plans, the organisation continues to strengthen a culture where insights lead to action and action leads to progress.

Across talent acquisition, career growth, internal mobility, and employee engagement, the common thread is responsiveness. By anticipating capability needs, creating opportunities for advancement, and acting on employee insights, Tanla is building an organisation that can adapt quickly without compromising quality, trust, or accountability. This ability to learn, respond, and execute at pace strengthens both employee experience and organisational performance, ensuring that speed remains a defining characteristic of how we create value.



Conclusion

The Tanla Human Capital is the engine that powers every product we build, every customer we serve, and every opportunity we pursue.

FY26 marks an important milestone in the evolution of our people philosophy. The foundations established through the 3Cs Framework and strengthened through GROW have matured into the Tanla Foundry's five core values, Innovation, Impact, Excellence, Ownership, and Speed. These values are no longer principles that guide behaviour; they are increasingly visible in the outcomes the organisation delivers.

- Innovation is reflected in a workforce where nearly 80% of employees operate in STEM roles and where AI is becoming embedded into the way work gets done.
- Impact is evident in the talent, expertise, and customer-centric capabilities that enable us to serve enterprises, regulators, telcos, and millions of end users at scale.
- Excellence is reinforced through continuous learning, strong internal leadership pipelines, and a performance culture that rewards contribution and growth.
- Ownership is demonstrated through high levels of employee trust, internal mobility, career progression, and long-term commitment to the organisation.
- Speed is visible in our ability to build capabilities ahead of demand, deploy talent where it is needed most, and convert feedback into action with urgency and intent.

The true measure of a high-performance culture is what it consistently delivers. A highly skilled workforce. Record-low voluntary turnover.. Strong leadership continuity. Expanding diversity. Sustained investment in learning. Safe and inclusive workplaces. These outcomes are not independent achievements. Together, they are evidence of a people system designed to compound capability, strengthen resilience, and create enduring competitive advantage.

As technology, AI, and customer expectations continue to reshape our industry, our greatest differentiator will not be just the platforms we build, but the people who build them. By continuing to invest in talent, leadership, and culture, Tanla is building a future-ready organisation equipped to define it.

High performance is the outcome of exceptional people united by a shared purpose, empowered by shared values, and committed to creating extraordinary impact.



Intellectual Capital

Innovation at the Intersection of Purpose and Scale



Focus Areas



Impact Inspired Innovation



AI and ML-Powered Automation



Patent Generation and IP protection



Real-time Platform Observability



Responsible and Ethical AI Adoption

Stakeholders Impacted



Enterprises



Telecom Operators



Regulators and Policymakers



End-Users and Communities

Innovation has always been intentional and purpose-led at Tanla. We build where the problem is hardest, stakes are highest, and gap between what exists and what is needed is widest. Over three decades, that conviction has shaped every platform we have built, patent we filed, and market we entered.

The world went digital faster than anyone anticipated. A billion Indians came online. Enterprises moved their most critical customer interactions to digital channels. Financial transactions, identity verification, healthcare access, and daily commerce all migrated to the connected world, bringing with them unprecedented convenience and risk. Every new digital touchpoint created a new surface for fraud. Every channel that enterprises adopted to reach their customers became a channel that bad actors sought to exploit. The digital citizen, connected but not always protected, became the target. Tanla exists to change that. We do not treat digital safety as a feature or a compliance requirement. It is a foundational design principle embedded into every platform we build, every deployment we scale, and every problem we choose to solve.

In FY26, that purpose found its fullest expression yet. We took trusted communications global, extended our compliance infrastructure into voice, deepened our enterprise engagement platforms, and accelerated the pace of our patent activity to its highest level in our history and in doing so, we took a defining step in our evolution from a communications platform business into an AI-native enterprise built around a single, unwavering purpose: **protecting the digital citizen.**

Contribution to UN SDGs

9

INDUSTRY, INNOVATION
AND INFRASTRUCTURE



12

RESPONSIBLE
CONSUMPTION
AND PRODUCTION



1) Wisely.ai Taking Trusted Communications Global

Digital fraud has become one of the most pervasive threats to consumer trust in the connected world. Global cybercrime costs reached USD 10.5 trillion annually in 2025 (Cybersecurity Ventures). A significant share of this threat is delivered through trusted channels such as SMS, voice, and OTT, where billions of malicious communications exploit the confidence users place in the networks they rely on every day. Across Southeast Asia and beyond, billions of malicious communications are delivered each year via SMS, voice, and OTT channels, exploiting the trust that users place in the networks they rely on daily. Wisely.ai was purpose-built to address this challenge. It operates at the network layer, assessing and acting on every communication before it reaches the user, at national scale, in real time. Cloud-agnostic and deployable via API into existing infrastructure, Wisely.ai requires no proprietary hardware and no disruption to legacy systems, making it available to any telco, in any geography, from day one.

Wisely.ai operates across three tightly integrated layers.

1. The Data Layer provides the foundation: ISO certified, GDPR compliant, and built on secured AI infrastructure that processes real-time traffic with full adherence to local data sovereignty requirements.
2. The AI Layer runs four capabilities in parallel: agentic decision-making, validation, self-learning, and autonomous operation. Together, they deliver a precise verdict on every communication event in under 10 milliseconds, without human intervention.
3. The Product Layer turns intelligence into action. A single API spans network protection, mobile app and SDK integration, user identity, and a unified experience panel, making deployment seamless across any telco environment. Underpinning it all is Wise Albert, our generative AI engine, which makes the platform more precise with every communication it analyses.
4. This year, we deployed Wisely.ai with Indosat Ooredoo Hutchison, Indonesia's leading telecom operator, and brought real-time spam and scam protection to nearly 100 million subscribers. It is a landmark moment for Tanla, and a powerful demonstration that the trust infrastructure we have built in India is ready for the world, structured as SaaS engagement with measurable outcomes at its core.

The platform delivers protection through five purpose-built solutions:

- **Anti-Spam** solves the noise problem at its root. We deploy sender reputation scoring, traffic profiling, and behavioural pattern detection to identify and neutralise unsolicited bulk communications across SMS, VoLTE, and VoIP before they reach the subscriber. Operating at both the network and application layer across Android and iOS, the solution requires no action from the user and no change to existing infrastructure, filtering at scale while ensuring every legitimate communication gets through.
- **Anti-Scam** goes further, understanding the intent behind every communication rather than matching it against known patterns. Built on our patented Wisely ATP heritage, it applies NLP and semantic analysis to detect urgency cues, misdirection tactics, and fraudulent calls-to-action. Every embedded URL is inspected through AI-driven sandboxing, and computer vision scans image-based messages for visual brand impersonation, catching attacks that text-only filters are simply not built to see. When a threat is confirmed, the response is immediate: calls are flagged with red-coded alerts and

malicious URLs are redirected to safe landing pages before the subscriber can interact with them. Across more than 500 billion messages scanned annually, Anti-Scam operates with efficacy exceeding 99% and false positive rates held below 0.5%.

- **Identity+ i.e., Verified Business**, addresses a different but equally consequential problem: the trust deficit that causes legitimate enterprise communications to go unanswered. When a verified business calls, the subscriber sees the authenticated brand name, logo, verified badge, and purpose of the call before deciding whether to pick up. No app download required. No ambiguity about who is calling or why. For enterprises, this means higher answer rates, reduced outbound waste, and protection from impersonation. For operators, it converts voice from a commodity channel into an identity-enabled service with measurable commercial value.
- **Threat Intelligence** operates as a two-way federated exchange, connecting telcos, banks, regulators, and enterprises into a single, continuously enriched defence network. Through secure APIs, every participant can query confirmed fraud intelligence, verify numbers against a live repository of over 1.2 million identified threats, and contribute signals back into the ecosystem in real time. A bank flagging a suspicious transaction can instantly validate the originating number against known fraud history. A telco detecting a new scam sender pushes that signature to every connected participant within minutes. No single organisation sees the full picture alone. Together, they do.

Wise Albert is the analytics and insight engine that sits across the entire platform, cutting through every layer and every solution. Designed specifically for CXO-level decision-making, it surfaces the intelligence that senior leaders need to act on, converting complex, high-volume operational data into clear strategic insight without requiring technical interpretation. It analyses patterns at scale, surfaces emerging risks before they materialise, identifies gaps in coverage, and translates the full breadth of platform activity into a coherent view of the threat landscape, ensuring that the decisions made at the top of an organisation are grounded in the most precise understanding of what is happening across their networks at any given moment. Where the other four solutions intercept and block, Wise Albert interprets and anticipates.

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KVP Reddy
SVP, Engineering

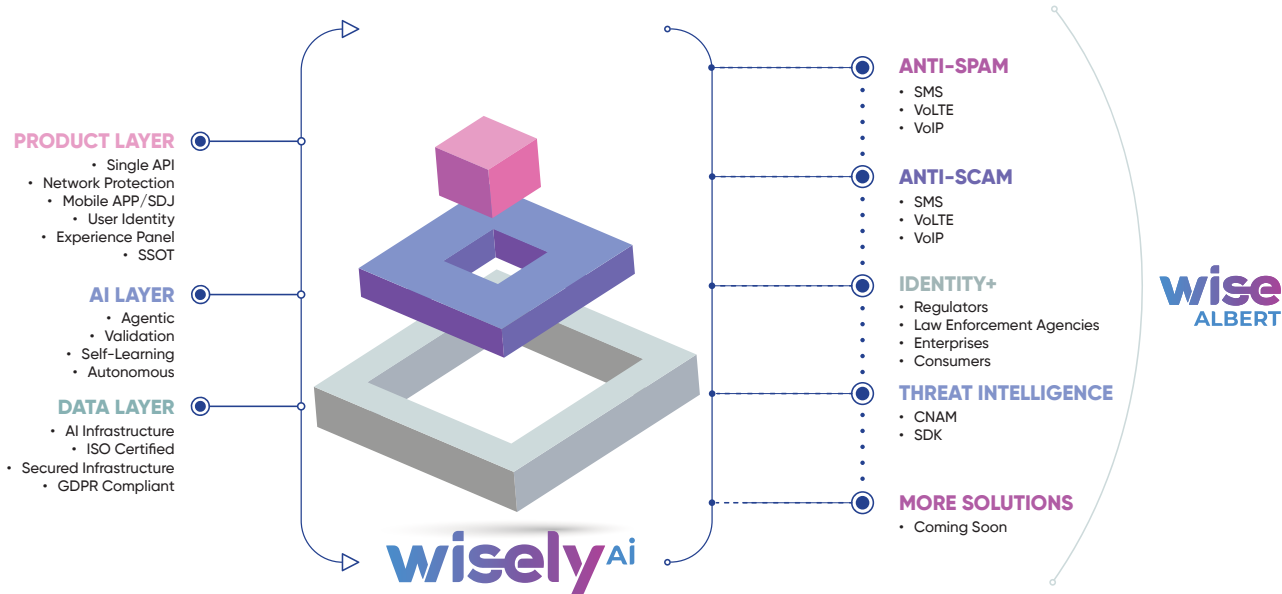


In FY26, our engineering and data strategy centered on unlocking the power of AI-driven analytics to manage high-throughput telecom traffic at an unprecedented scale. By integrating advanced analytics within the Wisely.ai platform, we have optimized our architecture to process immense volumes of signaling data with unparalleled speed and precision. Even as we aggressively scale these high-throughput capabilities, our foundational commitment to data-blind, zero-trust infrastructure ensures that subscriber privacy remains absolute. This synergy of high-performance processing and secure AI represents the cornerstone of our intellectual capital, delivering verifiable trust and operational excellence across the ecosystem.

Innovation | Wisely.ai Architecture

Purposeful AI Innovation

Designed from first principles — not AI applied to a legacy framework



Patents: 8 granted · 19 filed · 12 filed in FY26-27. Wisely Ai engines covered: subscriber threat profiling · reputation scoring via SMS & voice metadata · early scammer detection (2-24hr entry window) · cascaded SMS spam/scam classification · pre-access URL threat detection · cross-network trust scoring · fraud syndicate identification.

Impact Celebrations by Customer

The results from our Indosat deployment set a new benchmark for what AI-driven communications protection can deliver at

At India's first AI Impact Summit in February 2026, senior leaders from across telecom and banking acknowledged on the record the scale and precision of protection that Wisely.ai had delivered in their networks. The event marked a moment of collective recognition that purposeful AI, applied to a problem as universal as digital fraud, creates outcomes that matter far beyond the platform itself.



scale. Within six months of go-live (August 2025), we analysed over 11 billion communications, blocked more than 2 billion scam and spam interactions, and flagged over 2.3 million malicious senders. The commercial impact was equally significant: Indosat's ARPU grew 15% year-on-year, and subscriber churn declined by 57%, outcomes that Indosat attributed directly to Wisely.ai in their investor communications. These are live, verified results from a national-scale deployment.

The Indosat deployment is first proof point of Wisely.ai. A platform built to protect every connected user, in every market, through every telco willing to make trust a priority.

Wisely.ai is setting a new standard for what safe, intelligent communication infrastructure can deliver.

For users, it means tangible, measurable peace of mind, with billions of scam and spam interactions intercepted before reaching a single inbox. For telcos, it is the intelligence layer that makes every channel, from SMS to VoIP, a defended surface, operating with 99% model efficacy and decisions made in milliseconds. For enterprises, it guarantees the integrity of the last mile, ensuring their communications land in a clean, trusted environment. And for regulators, it is a global lighthouse for AI deployed responsibly at national scale, with over 14 billion communications analysed and an estimated USD 700 million in financial losses prevented. Wisely.ai doesn't just secure networks. It makes trust the default.



Vishal Katarla
Director,
Product Management

“ ”

Our Values



No Scam, No Spam



Data Privacy, Data Security



Purposeful Collaboration



100% Transparency



Ubiquitous Accessibility

Key Impact Numbers

100+ Mn | **11+ Bn**

users protected via
Indosat deployment

communications
analysed

4.3+ Bn | **3.5+ Mn**

scam and spam
interactions blocked

malicious senders
flagged

Protecting communications from fraud is one dimension of trust. Ensuring that the channels enterprises use to reach customers are themselves governed, verified, and built for scale is another, and that is the infrastructure challenge that Messaging as a Platform was designed to solve.

2) Wisely ATP: Protecting India's Most Vulnerable Networks

Wisely ATP, our patented anti-phishing technology platform, addresses the scam problem at its most consequential intersection: where financial institutions and large-scale public networks serve users who are least equipped to protect themselves. While Wisely.ai operates at the telco layer to protect subscribers in real time, Wisely ATP deploys within the networks of banks and enterprises, protecting their customers from phishing, impersonation, and social engineering attacks at the point of communication.

In FY26, we added one new telecom deployment and one new banking deployment, extending Wisely ATP's reach into networks that together serve hundreds of millions of users across India. BSNL's deployment brings this protection to government-operated mobile infrastructure serving rural and underserved communities across India. Within this network, Wisely.ai has achieved a 5x improvement in scam detection efficiency over the past year, with the scam identification rate rising from 1.37% to 5.27% and reaching an all-time high of 7.10%, directly suppressing the scammer footprint across one of India's largest messaging networks. Bandhan Bank's deployment protects 35 million users, with 3.5 million scams flagged within just two months of going live, reaching the communities most vulnerable to digital fraud and least equipped to defend

against it through consumer-side tools alone. Alongside these new deployments, Wisely ATP continues to protect the entirety of two leading private sector banks' subscriber bases, embedding scam detection and phishing protection into the communication infrastructure of institutions that together serve hundreds of millions of customers.

Taken together, these deployments represent something more significant than individual customer wins. They represent a systematic expansion of protection into the parts of India's digital economy where the consequences of fraud are most severe and where adequate protection previously did not exist. Every scam flagged, every phishing attempt intercepted, and every malicious sender suppressed is a direct intervention in the financial safety of real people, and that is the standard against which we measure the progress of Wisely ATP

3) Messaging as a Platform for Rich Business Messaging (RBM)

Rich Communication Services is more than just a better version of SMS. It is a structural shift in how enterprises communicate with customers, replacing one-way text notifications with verified, interactive, media-rich conversations that carry brand identity, enable transactions, and build trust. For that shift to happen at national and international scale, operators need infrastructure that can govern the entire ecosystem, onboarding enterprises, managing traffic, enforcing compliance, protecting consumers, and enabling monetisation, without friction and without failure. That is the problem our Messaging as a Platform addresses, and it is a harder problem than it appears.



In FY26, MaaP extended its reach significantly across two dimensions: scale within India and expansion into new geographies. A landmark partnership with one of India's largest telecom operators enabled MaaP to power Google RCS Business Messaging across a vast subscriber base, enabling enterprises to deliver rich media, interactive buttons, carousels, and real-time messaging experiences to millions of users across BFSI, e-commerce, travel, and retail. Structured as a subscription-based SaaS model, the partnership is designed to deliver measurable, recurring business outcomes and marks a defining milestone in our mission to power secure, AI-driven digital communications at scale. Internationally, MaaP deployments with leading

telecom operators demonstrated that the operator-grade infrastructure we built for the Indian market is architecturally ready for scale in new geographies, covering enterprise onboarding, agent lifecycle management, traffic governance, and channel operations, the full stack of what it takes to run RCS at national scale. Together, these deployments have contributed to over 2 billion RCS messages delivered through the platform, a tangible measure of the ecosystem we have built and the trust that operators and enterprises place in it.

The platform now gives enterprises and aggregators full self-service control over onboarding, campaign management, template governance, and channel operations. The result is less dependence on manual processes and faster time to value. Investments in real-time traffic visibility, intelligent routing, agent reputation scoring, encryption, and data protection deepened the governance and security layer that operators depend on when staking their brand on a communication channel. The quality of this ecosystem was recognised by Google, which named both Karix and ValueFirst as Google Growth Partners of the Year 2025, acknowledging the enterprise enablement, governance standards, and commercial contribution our subsidiaries have delivered across the RCS and WhatsApp Business messaging landscape.

RCS is still in its early chapters. The infrastructure decisions made now, about who governs the ecosystem, who sets the standards, and who has the platform depth to support operators at scale, will determine who leads the next decade of enterprise messaging. We are making those decisions count.

Where MaaP governs the richness and interactivity of enterprise messaging, Trubloq governs its integrity, ensuring that every communication sent through India's telecom ecosystem is compliant, traceable, and accountable to the consumer it reaches.

4) Trubloq

Trubloq, our blockchain-based DLT platform and the world's largest of its kind, continued to advance in FY26 with a defining focus on the Telecom Commercial Communications Customer Preference Regulations (TCCCPR), the regulatory framework governing enterprise-to-consumer voice communication in India. As TRAI intensified its mandate to eliminate fraud and restore consumer trust, Trubloq emerged as the platform of choice for enabling compliant, verified, and traceable communication at scale.

The most significant development this year was the launch of the dedicated 1600 number series for service and transactional communication in the financial sector, deployed via Trubloq. The 1600 series assigns verified, exclusive number ranges to regulated financial institutions including banks, NBFCs,

insurance companies, mutual fund houses, stock brokers, payment aggregators, and RBI-regulated entities, giving consumers a recognisable, trusted voice channel they can answer with confidence. By restricting access to authorised entities only, the series directly addresses identity theft, phishing, KYC fraud, and loan scams, while enabling authentic OTP delivery and eliminating fake bank and insurance calls. Every call is tracked and verified through Trubloq's DLT infrastructure, with blockchain-based immutable records delivering end-to-end traceability, real-time fraud detection, and consumer grievance redressal, backed by non-compliance penalties that ensure accountability across the ecosystem.

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Puneet Omprakash Gupta

Director, Products



TRAI launched dedicated 1600 number series for Service & Transactional communication purposes starting with BFSI sector with each enterprise owning a dedicated 1600 series. The 1600 series launch via Trubloq is a game-changer for Indian telecom by creating a trusted, verified communication voice channel for financial institutions protecting consumers from fraud while enabling legitimate businesses to communicate effectively resulting in High subscriber Higher Answer rate, Enhanced security and strict traceability.

The impact is tangible across every stakeholder. Financial institutions have seen higher call pickup rates, reduced fraud liability, stronger brand trust, and fewer customer complaints. Consumers engage with greater confidence, knowing a 1600 series call is legitimate, verified, and safe. Regulators gain the oversight, fraud monitoring, and compliance tracking that a maturing digital economy demands. Trubloq is not just enabling the 1600 series, it is laying the foundation for a new era of verified voice communication in India, with the framework built to scale across all business sectors as adoption deepens. As TCCCPR continues to evolve, Trubloq remains the critical infrastructure layer that enterprises, telcos, and regulators depend on, combining blockchain-grade auditability, AI-powered intelligence, and regulatory depth to keep pace with every new mandate.

Compliance and traceability create the conditions for trust. What enterprises choose to do within those conditions, how they engage, convert, and retain customers, is where our enterprise engagement platforms come in.

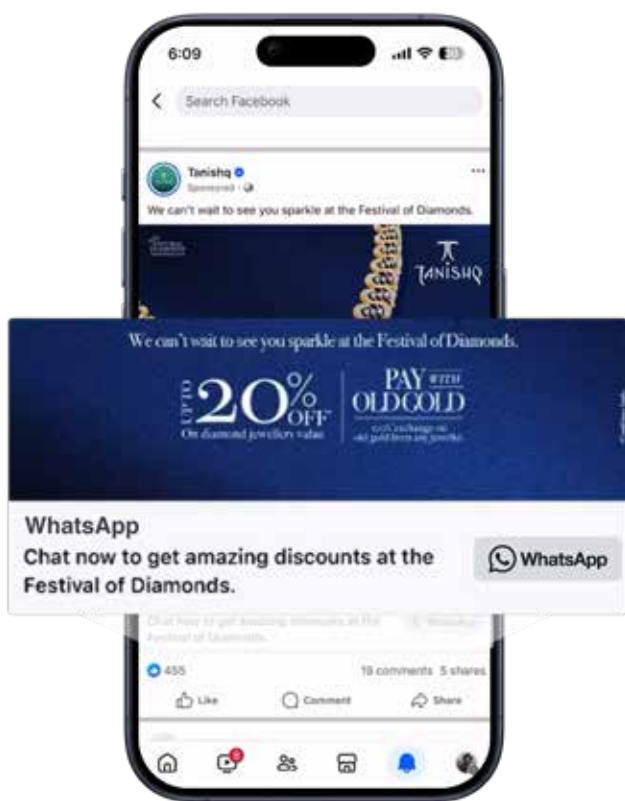
5) Enterprise Engagement Platforms

Karix, a Tanla company, is India's leading WhatsApp Business messaging partner and one of the top three CPaaS providers globally, commanding a 35% market share in India and serving over 2,500 enterprises including 70% of the top 100 Indian brands. Karix helps enterprises turn customer communication from a cost centre into a revenue driver, architecting omnichannel strategies across WhatsApp, RCS, SMS, Voice, Email, and Truecaller that are designed to move business metrics, reducing acquisition costs, improving conversion rates, and deepening customer retention. In FY26, Karix extended its platform capabilities with two significant additions that expand how enterprises connect with customers and how ISVs bring communication services to market.



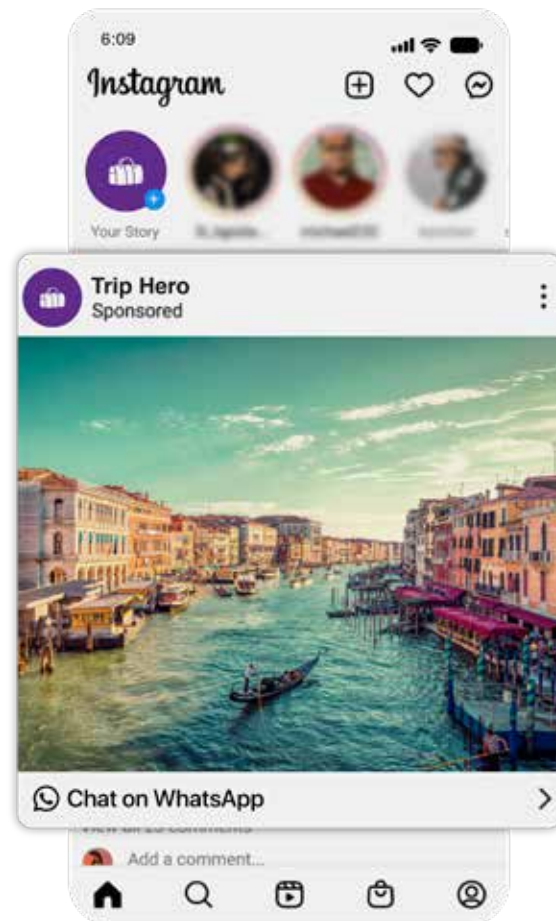
Ads2Chat: Turning Ad Clicks into Business Outcomes

Ads2Chat is a scalable platform that enables brands to run, track, and optimise their Click-to-WhatsApp ad campaigns and maximise return on ad spend. By bringing together Meta Ads data, WhatsApp customer journeys, and user actions across apps and websites into a single unified dashboard, Ads2Chat gives brands complete visibility into the full funnel, from the moment a customer clicks an ad to every interaction that follows. Custom milestone tracking allows brands to configure conversion points across the customer journey, including app and website events, while re-engagement capabilities use targeted WhatsApp Marketing Messages to bring dropped-off users back into the funnel, reducing acquisition costs and improving conversion rates. The platform has delivered measurable outcomes for leading brands: Tanishq achieved 14x ROAS, Titan recorded a 25% CTR-to-conversion rate, Truemeds reduced customer acquisition costs by 50%, and Libas drove 70% user engagement, demonstrating that the channel between a search and a sale can be made shorter, smarter, and more accountable.



Messaging Hub: A White-Label Platform Built for ISV Growth

Messaging Hub is a fully customisable, white-labelled multi-channel messaging platform built for growth-focused ISVs looking to accelerate go-to-market. It enables ISVs to offer communication channels including WhatsApp, RCS, and SMS to their enterprise customers under their own brand, without the cost or complexity of building and maintaining the underlying infrastructure. A centralised account management layer allows ISVs to onboard and manage multiple enterprises from a single interface, while a flexible pricing engine, robust billing and invoicing tools, wallet management, and advanced access controls give ISVs complete visibility into usage, revenue, and customer performance. With 2100+ SMBs served through the platform managed by multiple ISVs, Messaging Hub is enabling partners to eliminate dependence on legacy systems, widen their messaging offerings, and scale faster with a future-ready platform that grows with their business.



6) Conversational AI: Voice and Messaging Engagement

Surbo

Surbo, Tanla's conversational AI platform developed by ValueFirst, has taken a significant leap forward in FY26, evolving from a channel-based messaging solution into a full-fledged AI Agent Platform. The platform now supports intelligent agent orchestration, enabling enterprises to deploy autonomous AI agents that understand intent, access enterprise knowledge, and execute actions across end-to-end customer journeys. Native integration with the Infinito customer engagement ecosystem allows these agents to orchestrate personalised journeys and automate workflows seamlessly across channels. A major addition this year is Surbo Chat, a unified agent-assist solution that brings together live chat, AI-powered assistance, intelligent routing, and supervisory controls in a single interface, measurably improving agent productivity and accelerating issue resolution. With autonomous AI agents, human agents, and enterprise workflows now operating within a single ecosystem, Surbo gives enterprises the intelligence to automate at scale without losing the human touch.

Voice Bot

Where traditional voice automation followed scripts, Tanla's Enterprise AI VoiceBot Solution, developed by ValueFirst, follows conversations by combining Large Language Models, real-time speech intelligence, and enterprise-grade orchestration to move enterprises decisively beyond legacy IVR systems. The solution enables natural, context-aware voice conversations capable of understanding intent, maintaining conversational continuity, and executing complex business actions without human intervention. Its hybrid intelligence architecture pairs deterministic business workflows with generative AI reasoning, drawing dynamically on enterprise knowledge repositories,

websites, APIs, and documents to deliver accurate, real-time responses. A no-code orchestration layer allows businesses to design, deploy, and optimise voice experiences rapidly, while deep integrations across CRM, payment, and support

sector Tanla operates in. With the architecture, partnerships, and deployment scale already in place, Tanla is positioned to capture this opportunity and redefine what enterprise customer engagement delivers, in measurable business outcomes rather than message volumes.



systems drive end-to-end automation. With multilingual support, intelligent call routing, and seamless agent handoff, the solution has reduced operational turnaround times and improved resolution rates, transforming voice into a proactive engine for customer acquisition, engagement, and retention.

Conversational AI in Action

Across financial services, Tanla has deployed its conversational capabilities to simplify high-stakes customer journeys at scale. For a leading mutual fund house, a WhatsApp-based servicing journey covering purchases, SIP transactions, switches, redemptions, and account statement generation replaced fragmented multi-channel interactions with a single conversational interface, reducing dependency on traditional servicing channels and establishing a scalable framework replicable across the broader mutual fund ecosystem, positioning Tanla as a strategic partner for digital transformation in financial services.

For India's largest life insurance corporation, a WhatsApp-based premium payment journey eliminated the need for channel switching, reducing policyholder drop-offs and demonstrating the viability of conversational commerce at insurance scale. In consumer lending, a native WhatsApp payment experience powered by Meta-PayU integration embedded a 'Review and Pay' call-to-action directly within the borrower's chat. Rolled out to 5 million users in its pilot phase and targeting 20 million at full scale, the solution delivered a significant uplift in read and conversion rates over SMS, reduced delinquency through frictionless in-chat payments, and improved the overall customer experience by eliminating browser dependency entirely.

In retail, Tanla conceptualised Google Search-led RCS journeys integrated with GenAI-powered conversational experiences for one of India's most iconic fabric and apparel brands, introducing an innovative search-to-conversation customer journey that demonstrated the convergence of AI, RCS, and conversational commerce, and created a differentiated model for customer acquisition and engagement. In real estate, a WhatsApp Business infrastructure deployed for India's highest-ranked property platform covered the full inquiry-to-connection lifecycle, from instant property recommendations and real-time broker alerts to a consent-driven contact sharing workflow. With 923 brokers live on WhatsApp, 2 to 2.5 crore messages sent monthly, and top templates driving 1 to 2 million messages each month, the solution delivered faster broker response times, higher lead-to-connection conversion, real-time consent management for contact sharing, and a significantly richer property discovery experience for buyers and tenants, all within a single channel.

The shift from notification-based messaging to transaction-capable, AI-driven conversations is accelerating across every

Every platform described in this section, from fraud protection to rich messaging, from compliance infrastructure to conversational AI, rests on a foundation of proprietary intelligence that we have spent years developing and protecting. Our patent portfolio is the formal record of that investment.

Patents: The Architecture of Proprietary Intelligence

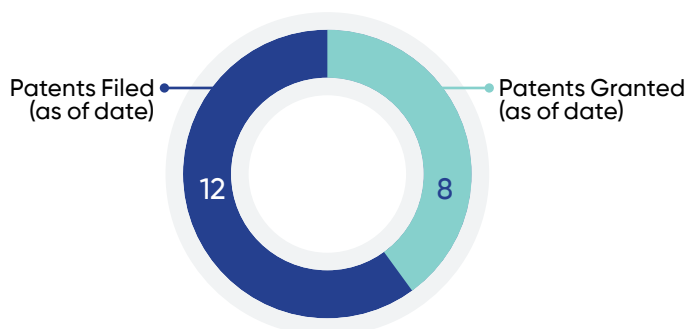
Innovation that creates durable competitive advantage must be protected. Our patent portfolio is the formal record of the most distinctive and defensible elements of the intelligence we have built, spanning the full spectrum of our platforms, from scam detection and sender identity to blockchain-based message auditability and URL threat classification.

As of FY26, we hold 8 granted patents across India and the United States, with 19 patent applications filed in total, of which 12 were filed in FY26 alone, reflecting the accelerating pace of our research and development activity. The granted patents cover foundational capabilities across Wisely.ai and Trubloq, including methods for securing message transmission,



auditable messaging platforms, phishing detection, and user classification for fraud prevention. Together they represent the proprietary depth of the trust layer we are building for digital communications globally.

The 12 patent applications filed this year span some of the most consequential areas of our work: machine learning-based threat profiling of mobile subscribers, anomalous behaviour detection using voice, CDR, and SMS metadata, pre-emptive URL threat classification, trustworthiness scoring for nodal interactions across communication networks, identification of fraudulent nodes and criminal syndicates, and systems for parallel processing of communication events at enterprise scale. Each application reflects a specific, hard-won insight into how digital fraud operates and how it can be stopped, adding new layers to the proprietary intelligence that powers our platforms.



Conclusion: Building the Infrastructure for What Comes Next

The platforms described in this chapter share a common ambition: to make digital communication safer, smarter, and more valuable for every participant in the ecosystem. In FY26, we made significant progress towards that ambition, and in doing so, took a defining step in our evolution as a company. Our CPaaS business continues to scale through Karix and ValueFirst, serving over 2,500 enterprises across messaging, voice, and conversational AI. In parallel, Tanla is pivoting decisively towards becoming an AI-native platform company, one where intelligence is not a feature layered onto existing products but the core of how every platform we build operates, decides, and improves. The frontier continues to move, and we are moving with it.

Silent authentication represents one of the most significant near-term opportunities in trusted communications. By verifying a user's identity seamlessly in the background, using network-level signals rather than OTPs or passwords, silent authentication eliminates friction at the moment of highest drop-off, without compromising security. As enterprises seek to reduce abandonment in onboarding and transaction flows, and as regulators push for stronger identity assurance, this capability positions us at the intersection of user experience and trust infrastructure.

The broader network API ecosystem represents a longer-term ambition, one that is reshaping how the intelligence of the telecom layer is made available to enterprises and developers in standardised, programmable ways. Our deep integration with operator infrastructure, built over nearly three decades, positions us to be a natural bridge between the network layer and the enterprise, translating raw network intelligence into actionable, consent-driven communication capabilities.

The thread that connects silent authentication, network APIs, and every platform described in this chapter is the same thread that has guided our innovation from the beginning: the belief that the most important problems in digital communication are problems of trust, and that solving them at scale, with precision and purpose, is a responsibility we have chosen to take seriously.



Manufactured Capital



Focus Areas



Sustainable and Energy-Efficient Infrastructure



Cybersecurity Capabilities and Accreditations



Quality Management and Continuous Improvement



Business Continuity and Disaster Recovery Preparedness



Data Privacy and Compliance

Stakeholders Impacted



Enterprises



Telecom Operators



Vendors and Suppliers



End-Users and Communities

Tanla's manufactured capital is built on two priorities: delivering reliable, scalable services to customers, and operating a sustainable infrastructure that minimises environmental impact.

In FY26, this capital took on greater strategic significance. Consolidating the data centre footprint reduced operational complexity and unlocked measurable cost and energy savings. Migrating legacy servers to virtualised environments freed capacity for higher-priority workloads while lowering the physical infrastructure required to sustain them. Operationalising AI-native tooling across engineering workflows accelerated delivery cycles and raised the quality floor across platforms, translating directly into faster, more reliable service for customers.

Our data centres operate on renewable energy sources, thereby reducing energy consumption and cooling load. Investments in cloud and on-premise architecture, virtualisation and cybersecurity are a consistent part of annual planning, not episodic. During FY26, these investments were translated into measurable outcomes: lower energy and infrastructure costs, a structured group-wide e-waste disposal cycle, and infrastructure that supported the deployment of platforms with greater resilience, throughput, and uptime than in the previous year.

Contribution to UN SDGs



- The result is a manufactured capital base that is leaner, greener and more capable than the year prior, and one that is actively aligned with our broader sustainability commitments across energy efficiency, responsible waste management and digital trust.

Infrastructure Modernisation, Green Data Centres and E-Waste Management

As the scale and complexity of our services grow, so do the requirements on our infrastructure. To keep pace with customer needs and evolving digital requirements, We have modernised our systems to increase efficiency, sustainability and better prepare for disruption. This year we have consolidated infrastructure, upgraded servers, adopted green data centre practices, and also created a structured approach to responsible disposal of hardware that neared the end of life, thereby delivering measurable outcomes across cost, energy and environmental performance.

Server Upgrades and Data Centre Consolidation

In FY26, Tanla initiated the consolidation of its data centre infrastructure into a single-floor architecture across key facilities, significantly reducing logistical complexity and improving interconnectivity between systems. This consolidation is ongoing and continues to inform infrastructure planning.

Beyond the direct energy and cost savings, consolidation delivered a meaningful indirect benefit: a significant reduction in the need for physical intervention by infrastructure and operations teams. Fewer racks and a simplified single-floor layout mean fewer routine inspection visits, reduced on-site troubleshooting requirements, and lower dependency on manual checks to verify rack health, cabling integrity and cooling status. Where engineers previously needed to be physically present to diagnose or resolve issues, automation and remote monitoring now handle the majority of these tasks. This has freed infrastructure staff to redirect their time toward higher-value engineering, platform reliability and proactive capacity planning work. If tracked, the reduction in the number of scheduled and unscheduled site visits would represent a quantifiable productivity gain, we will look to report this metric in future disclosures.

90% of legacy physical servers have now migrated to virtualised environments. This has reduced physical hardware dependency by approximately 25% and significantly lowered power and cooling requirements across our offices. Chassis-based infrastructure using integrated power and cooling modules has been deployed, enabling capacity growth without proportional increases in energy consumption. Internal LAN infrastructure was also upgraded to 10G networking across major platforms, resulting in improved system responsiveness and throughput for digital services. Virtualisation has also contributed to the same indirect productivity benefit, with fewer physical servers to maintain, the volume of hands-on intervention required from the infrastructure team has declined, allowing engineers to operate at greater leverage and focus on work that directly advances platform performance and customer outcomes.

The organisation transitioned from rated power billing to metered, actual power consumption billing, ensuring charges reflect real-time utilisation rather than theoretical peak capacity. This shift to consumption-based metering has improved visibility into workload-level energy usage, enabled more accurate infrastructure cost attribution, and supported ongoing optimisation of power allocation across environments. The transition resulted in monthly savings of approximately 12–15% on power costs. Bandwidth rightsizing initiatives further reduced blocking of excess capacity, delivering additional annual savings of approximately 8% on connectivity costs.



Pradeep Siwach
Associate Director, IT & Security

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Tanla's infrastructure modernization journey is focused on building a more efficient, resilient, and sustainable on-premises technology foundation. Through container orchestration, automated workload scheduling, and infrastructure optimization technologies, we are improving resource utilization while reducing dependency on excess hardware capacity.

This modernization is helping us lower energy consumption, reduce data centre space requirements, and minimize the carbon footprint of our operations. It reflects our commitment to operational excellence, resilience, and long-term environmental responsibility.

Green Data Centres

Our network infrastructure is deployed in green data centres that leverage renewable energy sources and energy-efficient technologies. Our data centre strategy is guided by a commitment to reducing power usage effectiveness (PUE) and minimising cooling load through intelligent infrastructure design. The migration from physical to virtualised environments has been central to achieving these end goals, by consolidating workloads onto fewer, higher-utilisation servers, we have materially reduced the energy footprint associated with operating our platforms at scale.

Chassis-based integrated power and cooling modules reduce redundant energy consumption compared to discrete server deployments. Continuous audits of our data centre footprint ensure that capacity provisioning remains aligned with actual demand, avoiding excess-provisioning and associated energy wastage. These practices reflect our commitment to operating infrastructure that is not only performant but environmentally responsible.

Responsible E-Waste Disposal

As legacy hardware has retired through our virtualisation programme, we ensure that decommissioned equipment is disposed of responsibly. All e-waste is channelled through certified recycling partners in compliance with the E-Waste (Management) Rules, 2022, and extended producer responsibility (EPR) obligations. Form 6 manifests are obtained for every disposal, maintaining a complete and auditable chain of custody from asset retirement through to certified recycling.

This year we completed a consolidated group-wide e-waste disposal cycle – the planned cycle flagged in the FY25 BRSR disclosure, covering accumulated hardware across group entities. A total of 12,970 KG (12.97 MT) of e-waste was disposed through an MPCB-licensed recycler.

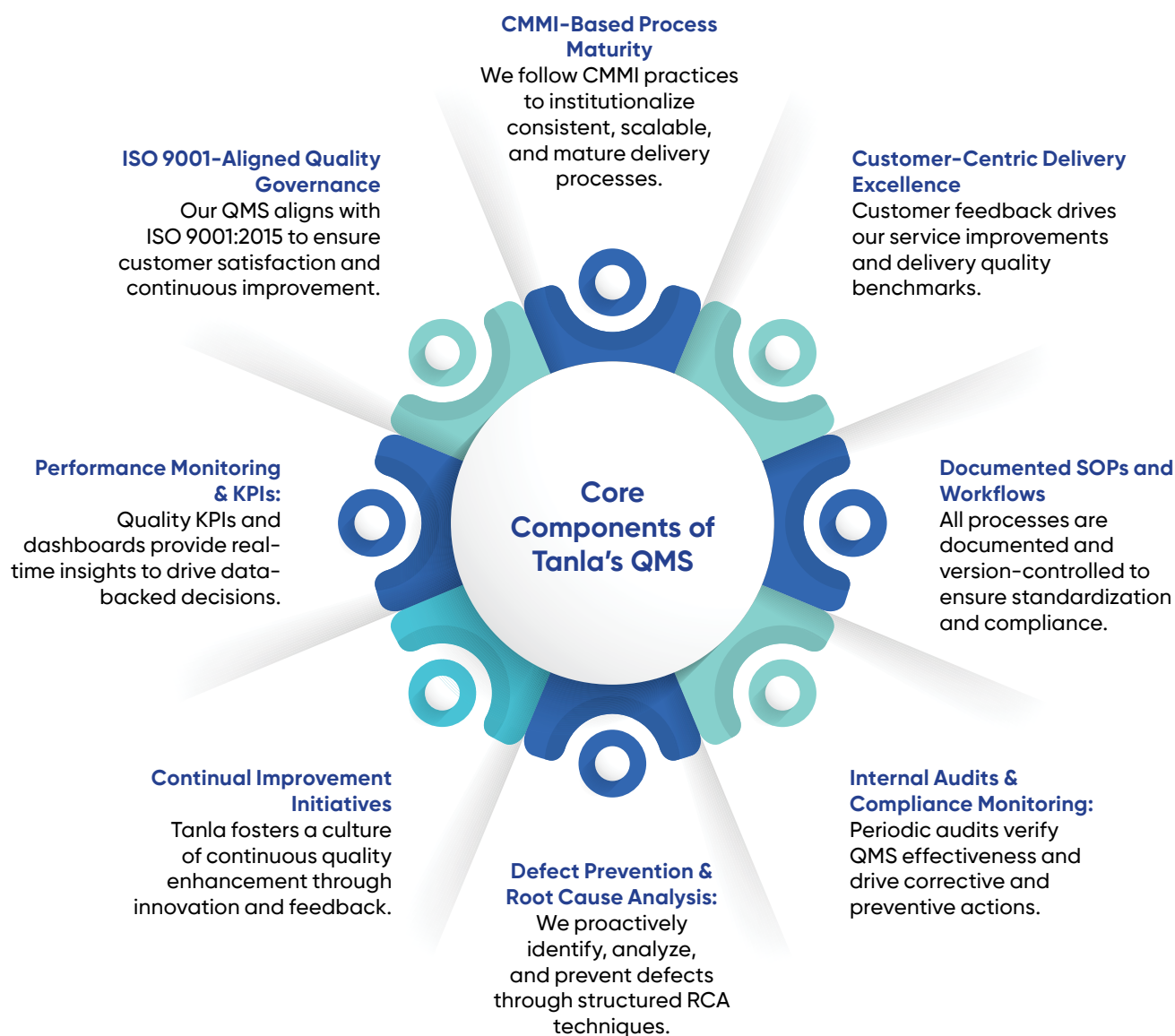
The significant year-on-year increase from 0.25 MT in FY25 to 12.97 MT in FY26 reflects the nature of our e-waste management cycle. In FY25, no disposal was scheduled as procurement had been consciously reduced, resulting in lower e-waste generation. FY26 represented the planned consolidated disposal cycle covering accumulated hardware across the group, consistent with the disclosure made in the FY25 BRSR.

Where hardware remains functional prior to decommissioning, it is repurposed for lower-tier, development or non-critical workloads, extending its useful life and reducing the volume of material entering the waste stream. This approach reflects the principles of a circular economy, extract maximum value from assets before disposal, and dispose responsibly when retirement is unavoidable.

FY26 Outcome Highlights

- 5% reduction in overall IT energy consumption
- 19% reduction in CO₂ emissions

- 20% of total rack space optimised through data centre consolidation, reducing active power drawn and cooling overhead
- 25% reduction in physical hardware dependency through virtualisation
- 90% of legacy physical servers migrated to virtualised environments
- 12-15% reduction in monthly power costs following transition to metered, actual consumption billing
- Approximately 8% reduction in annual connectivity costs through bandwidth rightsizing
- 12.97 MT of e-waste disposed through certified recycler
- 100% of decommissioned hardware disposed through certified e-waste recycling partners in compliance with E-Waste (Management) Rules, 2022
- Improved alignment with the organisation's Green IT and sustainability objectives



Process Technology Enhancements

We invest in technology infrastructure upgrades on an ongoing basis, with a focus on operational efficiency. Containerisation through Kubernetes and cloud-native platforms has improved resource utilisation. Infrastructure is predominantly on-premises, with selective hybrid connectivity where operationally required. Automation through intelligent scripting and AI-driven analytics has reduced manual overhead.

Custom-built dashboards provide real-time monitoring of key performance indicators, allowing teams to identify and resolve issues before they affect service delivery. A centralised digital documentation platform supports collaboration and information sharing across the organisation.

Quality Management System

Tanla implements a comprehensive Quality Management System (QMS) designed to drive consistency and customer satisfaction across all business functions and software development processes. The framework is aligned with ISO 9001:2015 and CMMi Level 3 principles, ensuring that practices are standardised, outcomes are measurable, and improvements are continuous rather than reactive. The QMS connects teams, workflows and technology into a single delivery model, built to meet global standards and keep pace with evolving customer needs.

Information Security Management System

We maintain a comprehensive Information Security Management System (ISMS) to protect the confidentiality, integrity and availability of data across our platforms. The ISMS is aligned with ISO 27001, SOC 2 Type II, GDPR and the Digital Personal Data Protection Act (DPDPA), with security integrated into every layer from product design to operations. The system is built around risk-based controls, proactive threat detection, and a security-aware culture across the organisation. The outcome is secure, reliable service delivery to customers at scale.

Governance, Risk, and Compliance (GRC)

Tanla maintains a centralised GRC framework to monitor and manage regulatory, contractual and internal security requirements. The framework adheres to The framework adheres to ISO 27001, ISO 20000, ISO 31000, SOC 2 Type 2, GDPR and the DPDPA. Risk assessments cover both IT infrastructure and business operations. Controls are implemented and monitored through the ISMS, supported by internal audits and external assessments. The Risk Management Committee inter alia, provides senior-level oversight of information security issues.

Key components of the GRC framework include:

- **Enterprise Risk Register and Treatment Plan:** All identified risks are tracked in a centralised register, with mitigation plans aligned to business priorities. Governance is structured across four roles: the ISMS Forum provides oversight, the ISMS Officer handles policy and monitoring, Department Heads execute, and the ISMS Auditor drives continuous improvement.
- **Security Policies and Procedures:** Documented policies and standard operating procedures establish the foundation for operational security and regulatory compliance. The ISMS Forum and Department Heads are jointly responsible for consistent implementation.
- **Regular Compliance Audits:** Internal and external audits assess adherence to organisational policies and regulatory requirements. Where gaps are identified, action plans are developed by the ISMS Auditor and tracked by the ISMS Forum.

- **Data Protection Officer (DPO) Oversight:** The DPO ensures organisation-wide compliance with data protection regulations including GDPR and DPDPA. This includes implementing privacy-by-design principles, conducting impact assessments and managing data subject rights.

Identity and Access Management (IAM)

We maintain strict control over access to our systems and applications through a comprehensive IAM framework. This includes identity federation, role-based access controls (RBAC) and multi-factor authentication (MFA). Privileged accounts are managed through a centralised Privileged Access Management (PAM) solution. During FY26, IAM was further strengthened through Microsoft Single Sign-On (SSO) via Azure Active Directory, centralised identity management across approximately all corporate employees, and integration with the organisation's BYOD (Bring Your Own Device) policy to extend access controls to employee-owned devices.

Key elements of the IAM framework are:

- **Least Privilege and Segregation of Duties:** Users are granted only the minimum access necessary to perform their roles, reducing the risk of unauthorised actions.
- **Just-in-Time Access Control:** Access to critical systems is granted only when needed. Temporary access is tightly controlled and monitored.
- **User Lifecycle Management:** User accounts are managed from creation to deactivation, with access aligned to employment status and responsibilities.
- **Periodic Access Reviews:** Access rights are reviewed regularly to confirm that permissions remain appropriate as roles change.

Secure Architecture and Network Security

Tanla's network and systems are designed around secure architecture principles. Network traffic is segregated, encrypted and continuously monitored through WAF, BOT protection, DDoS mitigation, Next-Generation Firewalls (NGFW) and Intrusion Detection and Prevention Systems (IDS/IPS). During FY26, the internal LAN infrastructure was upgraded to 10G networking across major platforms including Trubloq 2.0, Voice Agentic, SMSC and MaaP, improving system responsiveness and throughput for digital services.

Key components of our security architecture are:

- **WAF, BOT Protection and DDoS:** Web and API resources are protected against internet-facing cyber-attacks through layered filtering and rate-limiting controls.
- **Network Micro-Segmentation:** Network segments are isolated to limit the spread of potential breaches and reduce the overall attack surface.
- **Firewall and IPS/IDS Configuration:** Firewalls and intrusion prevention systems are configured to detect and block malicious activity at the perimeter.
- **API Gateway Security Controls:** Security measures at the API gateway protect against threats targeting application interfaces.

Data Protection & Encryption

We implement encryption protocols across data in transit and at rest to protect customer trust and meet regulatory compliance requirements. All sensitive and personal data is managed in accordance with Privacy by Design principles, with privacy safeguarded at every stage of data processing.

Key elements of our data protection strategy are:

- **TLS 1.2+ for Data in Transit:** Secure transport layer protocols encrypt data as it moves across networks, protecting it from interception.
- **Data Masking and Tokenization:** Sensitive information is replaced with anonymised values to minimise exposure in non-production environments.
- **Data Loss Prevention (DLP) for Emails and Endpoints:** DLP solutions prevent the unauthorised transmission of sensitive data via email or endpoint devices. During FY26, Forcepoint DLP was deployed across the corporate environment as part of a broader network security automation initiative.

Threat Detection, SOC & Endpoint Protection

Our Security Operations Centre (SOC) operates 24/7, using an integrated SIEM system and Threat Intelligence platforms for continuous visibility and rapid incident response. Endpoint Detection and Response (EDR) solutions provide protection and monitoring across user devices, servers and workloads. During FY26, Cortex XDR was deployed for endpoint protection across the corporate environment, and Netdata was introduced for real-time anomaly detection and diagnostics across critical infrastructure.

Key capabilities include:

- **Centralised SOC Operations with Real-Time Alerts:** The SOC provides proactive monitoring and rapid detection of potential threats across the environment.
- **SIEM for Log Correlation and Threat Intelligence Integration:** Security incidents are identified and responded to through log correlation and actionable threat intelligence. Syslog-based centralised event monitoring was implemented during FY26 to strengthen real-time tracking and operational visibility.
- **EDR Deployment Across Critical Assets:** Endpoint protection covers all user devices, servers and critical infrastructure, with Cortex XDR now deployed as the primary endpoint security platform.
- **Attack Surface Management and Behavioural Analytics:** The organisation's attack surface is continuously assessed, with behavioural analytics used to identify anomalous patterns.
- **Firmware Management and Security Patching:** Firmware updates and security patches are standardised and regularly applied across critical systems including Trubloq, Wisely.ai, SMSC, Voice and MaaP, reducing vulnerability exposure.
- **Root Cause Analysis (RCA) and Incident Reporting:** Incidents are analysed in detail, with structured reporting to support effective resolution and prevention of recurrence.
- **Cybersecurity Drills and Tabletop Simulations:** Drills and simulations are conducted regularly to test incident response preparedness. During FY26, a full-scale cyber crisis tabletop exercise was conducted with EY.

Business Continuity Plan & Disaster Recovery (BCP/DR)

Tanla's Business Continuity Plan (BCP) is designed to maintain service delivery during unforeseen events. It applies across all employees, subsidiaries, contractors and vendors with access to our infrastructure, ensuring a coordinated approach to crisis management and recovery.

The BCP incorporates information security principles to uphold the confidentiality, integrity and availability (CIA) of information assets during disruptions. It is reviewed and updated bi-annually, incorporating evolving threat landscapes, regulatory changes, and insights from both simulations and actual incidents. The CISO of the organization leads oversight and compliance enforcement.

Key components of our BCP are as follows:

- **Risk Assessment:** Assessments are conducted regularly to identify and evaluate potential risks and vulnerabilities across the business.
- **Recovery Strategies:** Scenario-based plans address cyber-attacks, technology failures, operational disruptions and natural calamities, with defined response procedures for each.
- **Resource Allocation:** Critical personnel, technology assets and infrastructure resources are provisioned in advance to support continuity during a disruption.
- **Testing and Validation:** The BCP is tested every 180 days through structured simulations, drills and scenario-based exercises to validate preparedness and response effectiveness.

Third-Party Risk Management (TPRM)

Tanla's TPRM framework ensures that all vendors and partners, particularly those with access to sensitive data or critical operations, meet the company's security standards. A comprehensive onboarding process requires detailed security evaluations. These include review of certifications such as ISO 27001 and SOC 2, as well as relevant penetration testing reports.

Key components of our TPRM program:

- **Vendor Security Questionnaire:** Prior to onboarding, each third party is required to complete a structured security assessment covering data protection controls, access management practices, incident response capabilities and overall compliance posture. This assessment forms the baseline against which ongoing vendor risk is tracked and reassessed.
- **Contractual Security Clauses:** Legal agreements include Data Processing Agreements (DPAs) and Standard Contractual Clauses (SCCs) to enforce data privacy and protection obligations.
- **Annual Third-Party Reassessment:** Risk evaluations are conducted annually to confirm that vendors remain compliant with evolving security requirements.
- **Continuous Monitoring of Critical Vendors:** High-risk vendors are subject to continuous oversight through automated tools and periodic manual reviews conducted on quarterly basis to detect and address emerging security concerns.

Cybersecurity Maturity Assessment

Tanla and its group companies conduct an internal Cybersecurity Maturity Assessment using the Cyber Program Management (CPM) framework. The assessment evaluated cybersecurity capabilities and benchmarked them against industry standards.

- **Framework-Based Evaluation:** Assessments are conducted using the National Institute of Standards and Technology (NIST) Cybersecurity Framework (CSF), ISO 27001 and Center for Internet Security Controls (CIS) Controls to benchmark current capabilities.

- **Capability Scoring and Gap Analysis:** Each domain is scored against defined maturity levels, highlighting areas that require remediation or investment.
- **Executive Reporting and Roadmap Development:** Results are presented to leadership with tailored roadmaps to strengthen cyber resilience.
- **Periodic Reassessments:** Maturity assessments are repeated at defined intervals to track progress, validate improvements and adjust priorities as the threat landscape evolves.

Employee Awareness & Secure Culture

Tanla's security posture is only as strong as the people operating within it. Cybersecurity training is mandatory for all employees and delivered through a blend of expert-led sessions and interactive online modules, ensuring that learning is both structured and engaging across roles and levels. Coverage spans the DPDPA, secure coding practices, phishing awareness and incident response protocols, equipping employees not just with policy awareness but with the practical knowledge to recognise and respond to threats in their day-to-day work. Participation is continuously tracked to ensure organisation-wide coverage and sustained accountability, not just point-in-time compliance.

- **Security Awareness Programs:** Regular sessions educate employees on regulatory frameworks, and build readiness for handling security incidents.
- **Developer Secure Coding Training:** Development teams receive targeted training on secure coding practices to prevent software vulnerabilities at source.
- **Phishing Simulations and Cybersecurity Drills:** Simulated attacks are run periodically to test employee response and reinforce vigilance against social engineering threats.
- **Executive Cyber Crisis Exercise:** This year we conducted a full-scale cyber crisis tabletop exercise in partnership with one of the Big 4.

Cyber Crisis Drill Tabletop Exercise

In FY26, Tanla conducted a cyber crisis simulation moderated by a leading Big 4 firm, bringing together 22 senior participants across the group – including CXOs, the CTO, Chief AI, Data and Analytics Officer, General Counsel, and senior leaders from cybersecurity, engineering, IT and finance.

The scenario simulated a ransomware attack originating from a targeted phishing email directed at the HR function. The exercise unfolded across four days of simulated time, with escalating phases designed to test the organisation's response at each stage.

Senior leadership participated in structured cyber war tabletop exercises designed to test organisational decision-making, cross-functional coordination and crisis response under realistic attack scenarios. Exercises are built around multi-phase threat simulations – spanning initial compromise, lateral movement, data exposure and regulatory notification – reflecting the complexity of real-world incidents that organisations of our scale may face. The focus is not on the technical mechanics of an attack, but on how leadership identifies, escalates, contains and communicates during a high-pressure incident. Each exercise concludes with a structured debrief, identifying gaps in response protocols and informing updates to controls, playbooks and escalation frameworks.

Key takeaways from the exercise:

The exercise reinforced that cyber incidents demand cross-functional coordination, not just an IT response. It also identified specific areas for continued focus. Speed of initial detection was one. Clarity of internal communication during a crisis was another. Readiness for regulatory and media engagement was tested and reemphasized on areas that requiring ongoing attention. The exercise also underlined the importance of repeating such drills regularly as personnel and strategies evolve.

The drill was designed around real-world attack scenarios that have affected major global companies. All incidents simulated during the exercise were drawn from documented breaches, adapted to our operating environment.

Secure Software Development Lifecycle (SSDLC)

Tanla follows a SSDLC that integrates security at every stage, guided by DevSecOps principles. Security is embedded into development and operations from the outset, with collaboration between teams to maintain continuous oversight.

The lifecycle begins with secure requirements gathering, where both functional and security controls are identified to meet business and regulatory needs. In the design phase, threat modelling is used to identify risks and define mitigation strategies. Development follows secure coding standards, with peer reviews and static code analysis integrated into each release cycle. The CI/CD pipeline incorporates automated tools for code review and vulnerability scanning.

QA emphasises security testing through static and dynamic analysis. Pre-production simulates real-world deployment scenarios with vulnerability assessments and configuration validation. Production environments enforce hardened security controls with continuous monitoring and incident response readiness. Role-Based Access Control (RBAC) restricts access to critical systems, and audit trails support traceability and compliance across all stages.

The SSDLC is aligned with ISO 27001 and GDPR, ensuring regulatory compliance throughout the development process.

AI Product Development Lifecycle (AI PDLC)

Tanla's SSDLC is further strengthened by an internally defined AI PDLC, a structured framework governing how AI is integrated from ideation through deployment. Unlike ad hoc AI adoption, the AI PDLC codifies where and how AI augments each stage of the development process: from requirement refinement and architecture reviews, to code generation, test coverage, and deployment monitoring.

Across every stage, AI tooling is not optional – it is embedded in daily workflows. Cursor AI, Claude, and GitHub Copilot are standard instruments across our engineering and product teams. This represents institutional ownership of AI practice, not just tool familiarity: a deliberate, governance-led approach that ensures AI is used consistently, responsibly, and with measurable impact on delivery quality.

The AI PDLC covers five stages of the development process.

1. Ideation and requirements, where AI assists in refining specifications and identifying gaps early.

2. Architecture review, where AI tooling supports design validation and risk assessment.
3. Code generation, where Cursor AI, Claude, and GitHub Copilot accelerate development while enforcing coding standards.
4. Test coverage, where AI-powered tools expand scenario coverage and identify edge cases faster than manual methods alone.
5. Deployment monitoring, where AI-assisted observability tools enable proactive detection and response.

The impact is felt most directly by the people doing the work. By absorbing repetitive, low-value tasks, the framework frees engineers and product teams to focus on higher-order problem solving and creative execution. New team members ramp faster, experienced engineers operate at greater leverage, and the capability floor rises across every team, not just the ceiling.

The AI PDLC also creates a shared language and common practice across teams, the hallmark of a high-performance culture that scales its best habits, not just its headcount. This is not an experiment. It is standard operating practice, making our people genuinely AI-native in how they build, not just in what they build.

Security and Vulnerability Testing

- **Security Assessments:** Infrastructure, web, API and container assessments are conducted routinely to identify and address vulnerabilities before they are exploited.
- **Internal and External Audits:** Regular internal audits are complemented by third-party evaluations from CERT-In empanelled vendors.
- **Security Patch Management:** Security patches are applied on a defined schedule to maintain system integrity and minimise vulnerability exposure.
- **Least Privilege Access Control:** Role-specific access restrictions are enforced to mitigate the risk of unauthorised data exposure.
- **Multi-Factor Authentication & Identity Protection:** Authentication mechanisms are strengthened through MFA to protect user identities across critical systems.
- **Network Micro-Segmentation:** Sensitive environments are isolated to limit attack surfaces and prevent lateral movement in the event of a breach.

Product Security

Product security is a core part of how we build and deploy our platforms, integrated throughout the development lifecycle from initial design to production. Threat modelling and risk assessments are conducted early in the process to identify and address vulnerabilities before they reach production. Products are architected in line with Privacy by Design principles to safeguard sensitive data. API security and data encryption standards are enforced to protect communication and data exchange.

Data Privacy & Data Security

Safeguarding data privacy and security is central to our operations. The organisation aligns with GDPR, DPDPA, and LGPD. Products and practices are designed to meet the standards required by each framework. A comprehensive policy framework, complemented by technical controls, protects the confidentiality, integrity and availability (CIA) of customer and stakeholder information.

- **Policy Framework & Compliance:** Our Data Security & Privacy Policy is reviewed and updated regularly. It reflects emerging threats and current compliance requirements, and provides lifecycle protection for sensitive information.
- **Data Protection & Collection:** Lawful data collection practices are enforced, with explicit consent obtained where required. Data handling upholds confidentiality and limits access based on business need.
- **Privacy Compliance & Data Processing:** Privacy-by-design is embedded into operational processes. Strict retention and deletion practices are adhered to in accordance with the applicable regulations and business requirements.
- **Access Control & Data Storage:** Data access is limited to authorised personnel through RBAC and the Principle of Least Privilege. All archived data is encrypted whether on cloud or on premises.
- **Data Encryption & Security:** AES-256 encryption is enforced for data at rest. TLS 1.2+ is used for data in transit. These practices ensure that communication channels and storage platforms meet required cryptographic standards.
- **Data Sharing & Compliance:** Data is anonymized or pseudonymized if exported to protect identities. Third parties and vendors are contractually required to adhere to Tanla's data privacy and security policies.

Incident Response Plan (IRP)

Tanla's Incident Response Plan provides a structured approach to managing cybersecurity incidents. The IRP defines procedures across five stages, designed to minimise the impact on operations and customer trust.

- **Detection & Identification:** Real-time security monitoring and threat intelligence enable rapid identification of incidents as they occur.
- **Containment:** Affected systems are isolated immediately to prevent escalation and protect unaffected assets.
- **Eradication:** Root causes are analysed and eliminated to ensure vulnerabilities are fully addressed and do not recur.
- **Recovery:** Affected systems and data are restored securely. Normal operations are resumed with integrity and availability confirmed before services go live.
- **Post-Incident Review:** Each incident is followed by a structured assessment to identify gaps and strengthen future preparedness.

Technology and Security Integration

Our technology stack is built to make Business Continuity Planning (BCP) and Incident Response Planning (IRP) operationally effective, with security, recovery and observability embedded into the infrastructure itself.

- **Shift-Left Security & Container Security:** Security practices are integrated early in the development lifecycle. Tools such as Anchore, Trivy and Docker Scout provide real-time vulnerability assessment at the container level.
- **Automated Data Backups:** Geographically distributed backups are maintained and automated. This method ensures data availability and swift recovery during disruptions.
- **High-Availability (HA) Queuing:** Reliable queuing mechanisms prevent message loss and maintain consistent service performance.

- **Observability & Real-time Monitoring:** Otel-compliant cloud-native monitoring solutions provide continuous threat detection with rapid response and resolution capabilities.

Escalation and Reporting

The organisation provides clear, accessible channels for employees to report security concerns and enable timely incident response.

- **Incident Reporting Channels:** Email: infosec@tanla.com
Email: speakup@tanla.com
- **Oversight and Management:** The Chief Trust Officer directly supervises incident reporting. All reported incidents are assessed, escalated where necessary and resolved through defined procedures.

Security Testing & Validation Frequency

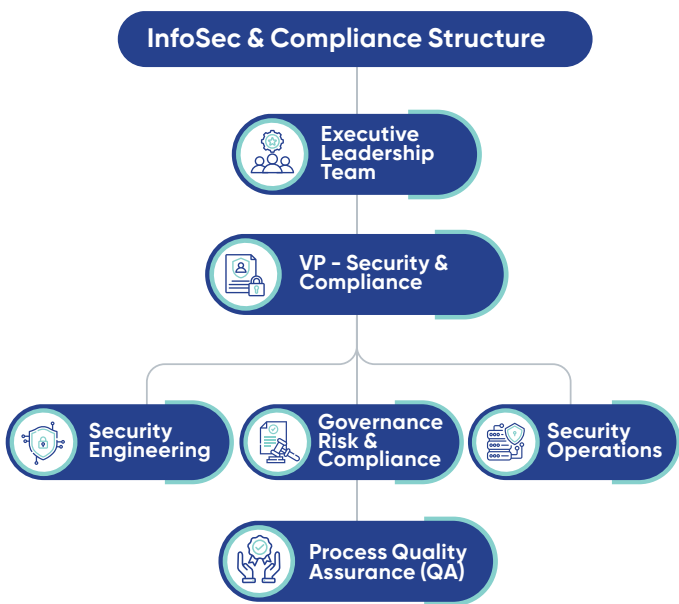
To maintain a robust cybersecurity posture, Tanla and its group of companies conduct regular security assessments and validation tests as follows:

Security Testing Activities	Frequency
API, Web, and Infrastructure Vulnerability Assessment & VAPT	Quarterly
CERT-In Empanelled External VAPT	Yearly
Container Scanning	Every Build
Static Code Analysis	Every Build
Functional Testing & Verification	Every Build (QA)
Performance Testing	Every Build (Pre-Production)

Commitment to Resilience and Security

This structured approach enables Tanla and its group companies to maintain resilient operations, meet compliance obligations and deliver secure, reliable services. It is designed to safeguard stakeholder interests while adapting to the evolving threat landscape.

Governance Framework



As the scale and complexity of our services grow, so does the demands on our infrastructure. To keep pace with enterprise needs and evolving digital requirements, we have modernised our systems to be more efficient, more sustainable and better prepared for disruption.

Outcome highlights for FY26:



Accelerated Deployment & Reduced Downtime

Platform and telco deployments are fully automated, enabling repeatable and error-free provisioning across environments. Active-active setups at major sites provide end-to-end redundancy, strengthening uptime and availability.

Outcome: 70% reduction in downtime and 50% faster service deployment. These gains are reflected in faster time-to-market and improved platform throughput for enterprise-grade workloads.

Quality Management & Continuous Improvement

We aim to set the benchmark for quality and reliability in the CPaaS industry. The goal is to deliver innovative, defect-free solutions that exceed customer expectations and enable their end-users to achieve their objectives efficiently.

The quality framework rests on four pillars:

Strategic Leadership and Culture: Leadership plays an active role in aligning quality objectives with business goals. Quality ownership sits at the leadership level, with a focus on customer outcomes and high-impact results.

- **Robust SDLC Integration:** Quality checks are embedded into every stage of the SDLC, from requirements analysis through to deployment. This enables early detection of issues and faster resolution before they reach production.
- **Advanced Tools and Technology:** The organisation uses Gen AI, intelligent automation and custom frameworks to improve efficiency and effectiveness across platforms.
- **Continuous Improvement:** Improvement is driven by structured feedback at all levels, Root Cause Analysis (RCA) and data-driven KPIs. These are used to identify patterns and raise the quality baseline over time.

Quality Engineering Tools

Tricentis for Jira is used for test planning and execution, providing real-time visibility and collaboration between QA and development teams. Backend test automation runs on Robot Framework and Python. Playwright and Gen AI power end-to-end automation of user interfaces. K6 is used for API performance testing to detect bottlenecks early. Jira serves as the central platform for requirements management.

Quality Objectives

Zero critical defects in production, supported by rigorous testing and quality assurance practices. Zero rollbacks post-deployment, with every release validated for stability before going live. Continuous process improvement through Gen AI and intelligent automation. Over 95% automation coverage for all test scenarios.

Building Resilient Platforms and Operational Excellence

Our focus on platform engineering and infrastructure optimisation delivered measurable outcomes in FY26, reinforcing the strength of our manufactured capital.

Wisely.ai: AI-Powered Anti-Scam at Telco Scale

- Deployed Wisely.ai with Indosat Ooredoo Hutchison (IOH), Indonesia's second-largest operator serving approximately 100 million subscribers. The deployment is one of the most fully documented cases of AI-powered scam protection delivering commercial outcomes at telecommunications scale.
- Detected and prevented over 2 billion scam and spam attempts within six months of launch, with 99% detection efficacy maintained across both of Indosat's subscriber brands.
- Extended protection across Indosat's entire covered subscriber base by February 2026. The system prevented an estimated US\$500 million in potential financial losses, with 95% of subscribers reporting positive feedback.
- Expanded platform capabilities significantly beyond original contract scope during deployment. Tanla independently developed an SDK-based experience after discovering VoLTE penetration was below 30%. Protection was subsequently extended to WhatsApp after operational data revealed scam activity migrating to messaging platforms. Additional capabilities included automatic SMS blocking, DNS-level domain suppression and risk-calibrated notifications.
- Indosat's ARPU grew 10.5% quarter-on-quarter in Q4 2025, the sharpest sequential increase in the company's post-merger history. Q1 2026 ARPU reached Rp45,000, representing 15.3% year-on-year growth. Indosat publicly credited Wisely.ai in its FY25 earnings presentation. (<https://ioh.co.id/EN/ioh-investor#companyPresentation>)

- Indonesia's Vice Minister of Communication and Digital Affairs publicly endorsed the approach at the Impact Celebration, February 2026. Nielsen independent research scored the platform significantly above industry norms. London Business School published a two-part case study in May 2026. Komdigi (Ministry of Communication and Digital Affairs) subsequently issued a notice to all Indonesian operators to enhance consumer protection, establishing Indosat's deployment as the industry benchmark.

Enhanced System Quality and Reliability

- Test automation coverage reached 90% across Wisely.ai and MaaP core systems.
- 99% of performance bottlenecks were identified and resolved pre-production, contributing to stable runtime performance.

Operational Efficiency and Engineering Excellence

- Feedback cycles for backend builds were reduced by 75%, accelerating feature deployment.
- A centralised Test Management Tool was deployed to streamline quality assurance.
- Engineering teams were strengthened through targeted skill-building and process ownership.

These outcomes reflect Tanla's commitment to building infrastructure that performs at scale today and is ready for what comes next.



Natural Capital



Stakeholders Impacted



Enterprises



Communities

Contribution to UN SDGs



Focus Areas



Optimizing Resource Utilization



Green Infrastructure



Sustainable Mobility



Addressing and Mitigating Climate Risks



Promoting Circular use of Resources

Natural capital encompasses the world's stocks of natural assets soil, water, air, and all living organisms that underpin economic activity and human well-being. As a software and communications platform company, Tanla's direct resource intensity is lower than that of manufacturing or extractive industries. Our obligation to manage these resources responsibly, however, is no less significant.

The functions under natural capital are aligned with the Tanla's objective to reduce ecological footprint, mitigate climate-related risks, and advance its transition toward a resource-efficient future. Climate action is not a compliance exercise; it is a discipline embedded in how our offices are designed, procured, and operated each day.

In FY26, we treated environmental stewardship as a workplace standard across our network of seven offices in five Indian cities. The year was defined by the transition from intent to operating discipline. Footfall-based electricity protocols were implemented, replacing default-on operating assumptions. We transitioned to an Integrated Facility Management model across both our offices in Hyderabad and our office in Mumbai, replacing location-specific vendor arrangements with a single partner operating under unified standards and accountability. By bringing housekeeping, technical maintenance, security, and front-of-house operations under one management framework, we established consistent environmental, safety, and operational practices across locations. This approach has strengthened waste segregation, energy management, water conservation, and workplace hygiene standards while improving coordination, accountability, and service responsiveness.

Initiatives that began as pilots in prior years, including occupancy-calibrated food ordering, restricted printing protocols, and digital cafeteria feedback mechanisms, became embedded practices in FY26. Through regular employee feedback on food quality, menu

preferences, and consumption patterns, admin teams make more informed planning decisions, improving employee satisfaction while minimising excess preparation and food waste. This data-driven approach supports both resource efficiency and workplace experience objectives.

Across each of these campuses, the choices we make are intentional and cumulative. From the materials we procure to the infrastructure we operate, from the water we draw to the waste we dispose of, we have consistently chosen the more responsible option. That pattern of deliberate choices sustained across seven offices over multiple years, is what environmental stewardship means for an organisation of our kind.

Scope 1 emissions declined for the second consecutive year, falling from 193.94 tCO₂e in FY24 to 102.59 tCO₂e in FY25 to 88.43 tCO₂e in FY26, driven by the complete elimination of diesel generator use at our Hyderabad SEZ campus and a systematic fleet renewal programme under which ageing vehicles were replaced with newer, fuel-efficient models. Scope 2 emissions remained broadly flat at 1,090.75 tCO₂e in FY26 compared to 1,090.49 tCO₂e in FY25, a near-zero net change achieved despite the commissioning of the 20,000 sq ft well-being precinct at Hyderabad SEZ, the activation of a 4,000 sq ft collaboration space at Hyderabad TTC, and the addition of a second floor at our Bengaluru campus in FY25. Scope 3 emissions, now covering four categories, totalled 3,458.07 tCO₂e in FY26; the increase from FY25 reflects both the addition of Category 3 (upstream energy) as a new disclosure category and higher capital goods expenditure, with business travel emissions rising in step with the company's geographic expansion into new international markets. Total water withdrawal moderated to 7,947.76 kL from 8,059.40 kL in FY25. E-waste of 12.97 MT accumulated across the network was disposed in full through a certified vendor across all locations.

Our ESG performance is disclosed in accordance with SEBI BRSR Core requirements and is independently assured to reinforce transparency and accountability. The sections that follow describe our FY26 initiatives, organised across seven thematic areas: energy and climate, water conservation, waste management, occupational health and safety, green spaces and biodiversity, sustainable infrastructure and facilities, and employee well-being spaces.

“ ”

Lokesh Penmetsa
Manager – Administration
& Facilities



The Administration function continues to support the organization's sustainability agenda through responsible resource management and green workplace initiatives. Our focus is on creating an efficient, environmentally conscious, and employee-friendly work environment. These efforts contribute to strengthening our Natural Capital commitments and long-term ESG objectives.

Strategic Approach to Natural Capital

Our natural capital strategy is anchored in three core principles.

Our Natural Capital Strategy

1



Mitigation of Environmental Impact

Reducing the environmental footprint of our operations through energy-efficient infrastructure, responsible water management, cleaner technologies, and sustainable workplace practices.

2



Resource efficiency

Optimising the use of energy, water, and materials by embedding efficiency into everyday operations, infrastructure design, and resource consumption decisions.

3



Transparency and accountability

Measuring, monitoring, and disclosing environmental performance through robust data, independent assurance, and continuous improvement.

These principles translate into structured programmes across our seven locations, each adapted to the specific context of the campus – its size, building characteristics, occupancy profile, and local regulatory environment.

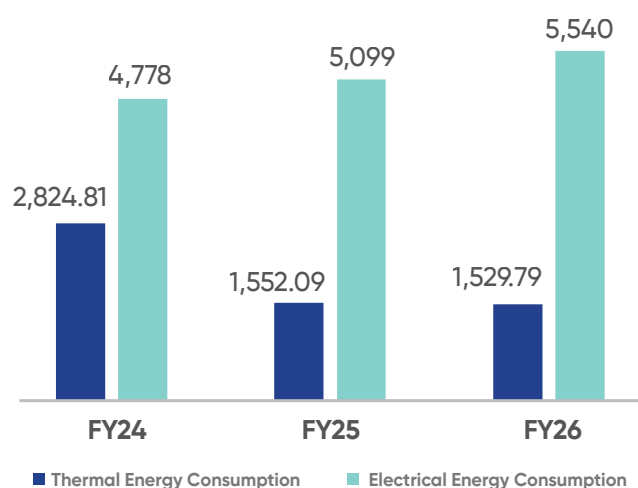
Energy and Climate

Our energy footprint comprises thermal energy consumed through backup power systems and transportation assets, together with electricity required to operate our offices and workplace infrastructure. In FY26, total energy consumption was 7,070.12 GJ compared to 6,653.05 GJ in FY25, an increase of 6.3%. The increase was largely attributable to the commissioning of additional employee-focused infrastructure at our Hyderabad campuses, including new wellness, recreation, and collaboration spaces that expanded the operational footprint of the facilities.

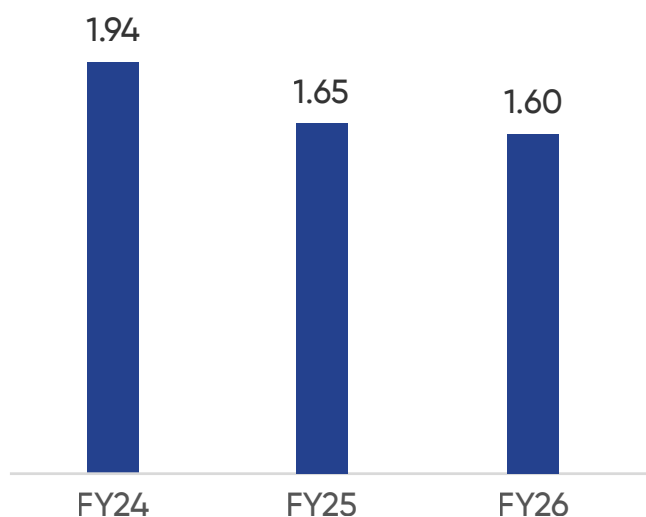
While these investments resulted in slightly higher electricity consumption, they were accompanied by continued improvements in energy management practices. Energy-efficient lighting, occupancy-based controls, motion sensors, and renewable energy generation remained integral to our operations, helping moderate consumption growth while supporting an enhanced workplace experience.

Energy intensity, measured in gigajoules (GJ) per crore of revenue, improved from 1.94 in FY24 to 1.65 in FY25 to 1.60 in FY26. This sustained improvement across three consecutive years indicates that revenue growth has continued to outpace energy consumption growth -- a pattern consistent with Tanla's asset-light, software-led business model. Thermal energy consumption has declined by 46% since FY24, reflecting the near-complete elimination of diesel generator dependence at Hyderabad SEZ. The corresponding rise in electrical energy consumption reflects conscious expansion of employee-facing infrastructure, not underlying inefficiency.

Energy Consumption by Year (GJ)

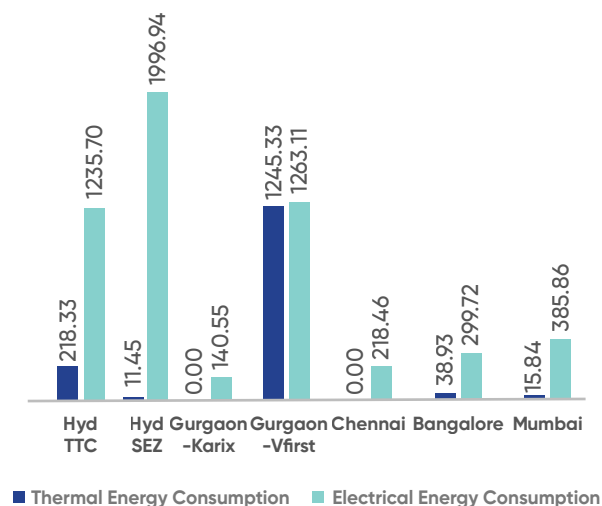


Energy Intensity by Year (GJ/Revenue (INR Cr))



The trajectory across all three years reflects a structural decoupling of energy consumption from business growth. Despite revenue expanding from INR 3,927.79 Cr in FY24 to INR 4,417.71 Cr in FY26, energy intensity has declined consistently -- an outcome that would not have been achievable without the systematic energy management discipline embedded across the network.

Energy Consumption by Office (GJ)



At campus level, the most significant energy story is the near-complete elimination of thermal energy at Hyderabad SEZ, which fell from 1,543.96 GJ in FY24 to 11.45 GJ in FY26 following the decommissioning of diesel generators -- a 99% reduction in campus-level thermal energy. Both the Hyderabad TTC and SEZ together now account for the majority of total electrical consumption, a natural consequence of the well-being precinct and collaboration infrastructure commissioned during FY26. The Bengaluru campus recorded a material increase in electrical energy as the office space was expanded and fully operationalised during the year. Gurgaon ValueFirst remains the largest single contributor to thermal energy, reflecting continued generator dependency that will narrow as fleet and backup power transitions are completed.

Energy Intensity by Office (GJ/Revenue (INR Cr))

Parameter	FY24	FY25	FY26
Hyderabad TTC	0.32	0.27	0.33
Hyderabad SEZ	0.81	0.46	0.45
Gurgaon-Karix	0.05	0.05	0.03
Gurgaon-ValueFirst	0.58	0.69	0.57
Chennai	0.07	0.07	0.05
Bangalore	0.01	0.01	0.08
Mumbai	0.08	0.10	0.09

Hyderabad SEZ shows the most consistent per-revenue efficiency improvement, declining from 0.81 GJ/Cr in FY24 to 0.45 GJ/Cr in FY26, as the elimination of diesel generation drove a structural reduction in energy intensity even as the campus added operational floor space. Gurgaon ValueFirst maintains a relatively elevated intensity profile at 0.57 GJ/Cr, reflecting the residual thermal energy load from vehicle fleet and generator operations while reducing the intensity. The Bengaluru campus intensity increased significantly in FY26 with full office operationalization, a normalisation effect that is expected to moderate as the campus reaches steady-state occupancy. Chennai and the Gurgaon Karix office both show sustained intensity reduction, consistent with stable or declining headcount and efficient facility operations.

LED Lighting and Smart Controls - Universal Transition Across All Campuses

Every office in our network operates on 100% LED lighting. The transition was completed during FY23 and FY24 and has been maintained without exception through FY26. Beyond the hardware transition, the way lighting is controlled varies by campus in ways that reflect each location's physical layout and operating patterns. At our Hyderabad SEZ campus and one of our Gurgaon campuses, occupancy-triggered motion sensors have been active since FY24 and continued through FY26. Across our remaining campuses, lighting is managed through team distribution protocols: zones are activated as employees arrive and switched off progressively as teams leave, with a final shutdown when the last employee exits the premises. This approach eliminates overnight and weekend standby loss without dependence on centralised building management systems, placing accountability directly with the people who occupy the spaces.

Rooftop Solar System

The 10 kW rooftop solar system installed at one of our Gurgaon campuses in FY24 generated 960 kWh of renewable electricity in FY26, contributing 3.46 GJ to our overall energy mix. While

modest in absolute terms, the system provides our first reference point for on-site renewable generation at scale, establishing the operational experience and organisational confidence required for broader deployment.

In FY26, a structural evaluation was completed for one of our Hyderabad campuses to assess its suitability for a rooftop solar installation. The evaluation confirmed feasibility, and the installation is targeted for completion in FY27. As this comes live, it will meaningfully increase the renewable share of our total energy mix and extend the on-site generation model beyond a single location for the first time.

Secondary Power Source

The single most material energy transition of FY26 at the campus level was the elimination of diesel generator dependency at our Hyderabad SEZ campus. In FY24, the campus consumed 39,991 litres of diesel for backup power, a volume that reflected single-phase supply constraints and the consequent reliance on generator sets during grid outages. A dual-phase power supply installed in FY25 provided a reliable primary backup, and by FY26 diesel consumption at the SEZ had reached zero. The change reduced Scope 1 emissions from this campus to near-zero and removed a recurring local air-quality impact from the campus precinct.

RECD-Compliant Diesel Generator

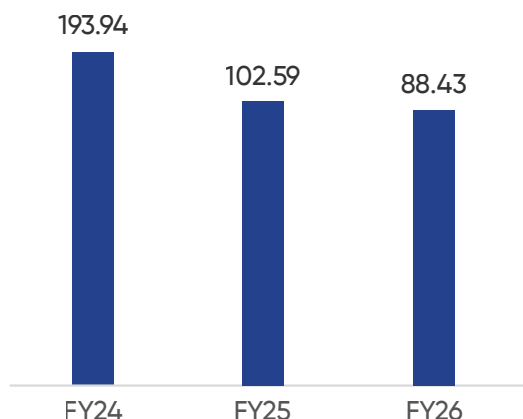
Where diesel backup remains a necessity, we have moved to the cleanest available compliance specification. In FY26, one of our Gurgaon campuses commissioned a new diesel generator fitted with a Retrofit Emission Control Device (RECD) certified by the Central Pollution Control Board. The RECD captures particulate matter at source before it can be dispersed through the stack. The legacy generator was decommissioned as part of the upgrade. This transition reflects the principle that where elimination of a polluting technology is not yet feasible, the obligation is to operate the cleanest available version of it.

GHG Emissions, Scope 1 and Scope 2

Direct emissions under Scope 1 originate from diesel consumed in generator sets and from petrol, diesel and CNG used in company-owned vehicles and employee shuttles. Indirect emissions under Scope 2 originate from grid electricity purchased at each location. Emission factors are drawn from the UK Government GHG Conversion Factors 2026. The India grid emission factor of 0.71 tCO₂e per MWh for FY26 is applied in accordance with updated Central Electricity Authority guidance.

Scope 1

Total Scope 1 Emissions by Year (tCO₂e)

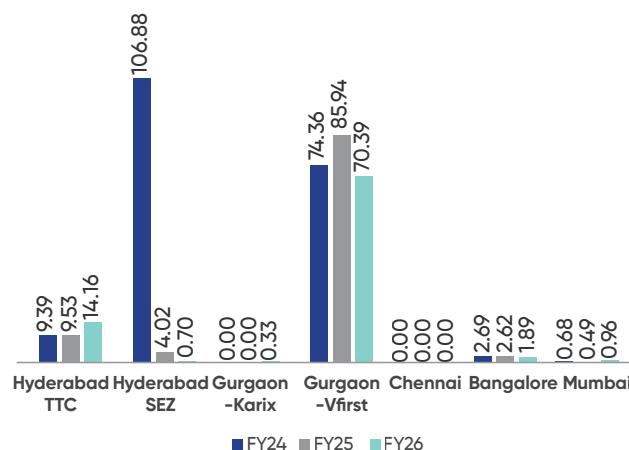


Scope 1 emissions declined for the second consecutive year, falling from 193.94 tCO₂e in FY24 to 88.43 tCO₂e in FY26. The reduction is attributable primarily to the elimination of diesel generator use at our Hyderabad SEZ campus and to a systematic fleet renewal programme under which ageing, higher-emission vehicles were replaced with newer models designed to more stringent fuel efficiency and emission standards, reducing fuel consumption per kilometre across the employee transport fleet.

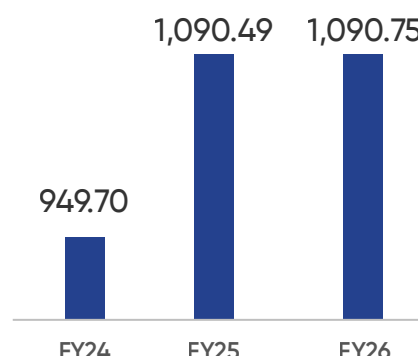
Parameter	FY24	FY25	FY26
Hyderabad TTC	9.33	9.53	14.16
Hyderabad SEZ	106.88	4.02	0.70
Gurgaon-Karix	0.00	0.00	0.33
Gurgaon-ValueFirst	74.36	85.94	70.39
Chennai	0.00	0.00	0.00
Bangalore	2.69	2.62	1.89
Mumbai	0.68	0.49	0.96

The Hyderabad SEZ campus has been transformed: its Scope 1 contribution has fallen from 106.88 tCO₂e in FY24 to 0.70 tCO₂e in FY26, a 99% reduction driven entirely by the elimination of diesel generator dependence. This single campus accounts for nearly the entire improvement in the company's absolute Scope 1 performance over the three-year period. The residual Scope 1 emissions are now concentrated at Gurgaon ValueFirst, where vehicle fleet and generator operations generate 70.39 tCO₂e, and at Hyderabad TTC where a larger active fleet contributed 14.16 tCO₂e in FY26. These locations represent the primary areas of focus for further Scope 1 reduction in the near term.

Scope 2



Scope 2 Emissions by Year (tCO₂e)



Location	FY24	FY25	FY26
Hyderabad TTC	226.67	187.21	243.71
Hyderabad SEZ	326.16	360.30	393.84
Gurgaon-Karix	39.35	41.48	27.72
Gurgaon-ValueFirst	233.96	296.90	248.43
Chennai	57.29	59.11	43.08
Bangalore	1.94	63.26	57.86
Mumbai	64.34	82.23	76.10

Scope 2 emissions were broadly flat year-on-year, rising marginally from 1,090.49 tCO₂e in FY25 to 1,090.75 tCO₂e in FY26, an increase of just 0.26 tCO₂e despite meaningful expansion in operational floor space across the network. Hyderabad SEZ and TTC together account for 637.55 tCO₂e, approximately 58% of total Scope 2, consistent with their position as the company's largest and most infrastructure-intensive campuses. The SEZ campus continued to draw additional electricity to serve the 20,000 sq ft well-being precinct commissioned during the year, while Hyderabad TTC reflected higher consumption from the 4,000 sq ft activated employee collaboration space. Bengaluru emissions rose from 1.94 tCO₂e in FY24 to 63.26 tCO₂e in FY25, reflecting the addition of a second floor to the campus during FY25 which significantly expanded the occupied and powered footprint of the office; emissions moderated to 57.86 tCO₂e in FY26 as the campus settled into steady-state operations. Gurgaon ValueFirst declined from 296.90 to 248.43 tCO₂e and Chennai from 59.11 to 43.08 tCO₂e, both reflecting improved energy efficiency and occupancy-calibrated operations. The near-zero net change in total Scope 2 emissions, achieved against a backdrop of expanded campuses and higher headcount, is a direct reflection of the energy management discipline now embedded across the network.

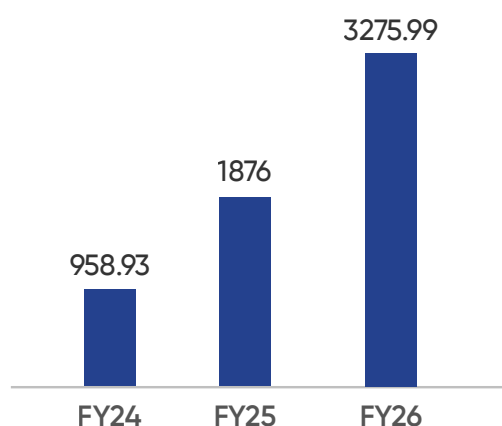
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Vinod Rai
VP – Administration



Sustainability is embedded in all our operations. Key natural capital initiatives include rainwater harvesting, a 10 kW solar power installation with planned expansion, environmentally compliant DG sets, motion-sensor lighting, elimination of single-use plastic bottles, extensive indoor and outdoor plantation, and pressmatic taps for water conservation—collectively reducing our environmental footprint and promoting responsible resource management.

Scope 3 Emissions by Year (tCO₂e)



The year-on-year movement in total Scope 3 emissions requires careful contextualisation. The reduction from 1,876 tCO₂e in FY24 to 985.93 tCO₂e in FY25 reflected a sharp decline in capital expenditure rather than a structural improvement in value chain emissions. The increase to 3,275.99 tCO₂e in FY26 reflects two distinct forces: first, the addition of Category 3 (upstream energy) as a new disclosure boundary, which contributes 550.91 tCO₂e not previously reported; and second, a substantial capital investment programme in servers, storage, networking equipment, and end-user devices required to support business growth and technology modernisation. Both factors represent transparency improvements, not operational deterioration.

Expanding Scope 3 Disclosure Boundaries

In FY26, Tanla expanded its Scope 3 disclosure boundary for the second consecutive year, adding Category 3 (fuel and energy-related activities not covered in Scope 1 and Scope 2) to the existing three-category inventory of capital goods, business travel, and employee commute. This is a progressive approach to Scope 3 transparency in line with GHG Protocol Corporate Standard guidance and SEBI BRSR Core expectations. Category 3 captures the embedded emissions in the production and transmission of the fuels and electricity Tanla consumes including upstream extraction and processing of diesel and petrol, upstream electricity generation losses, and transmission and distribution losses associated with grid electricity procurement across all five states where Tanla operates. For FY27,

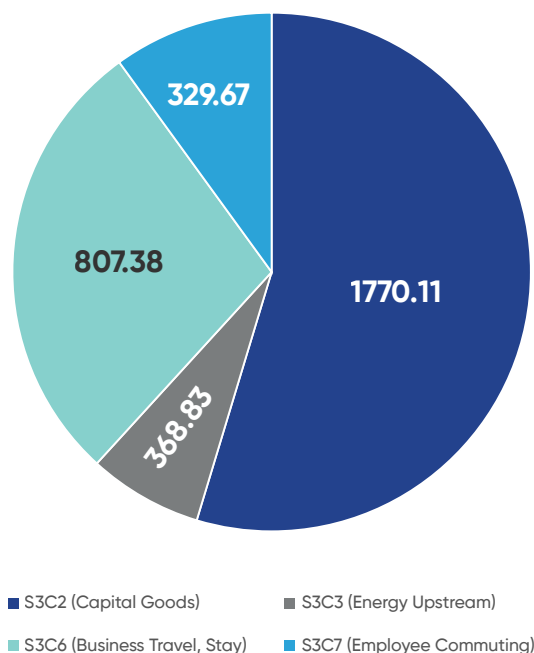
The addition of Category 3 reflects our commitment to progressively deepening the transparency of our emissions disclosure in alignment with GHG Protocol Corporate Standard guidance and evolving SEBI BRSR Core expectations. Category 3 emissions in FY26 were 550.91 tCO₂e, comprising upstream fuel emissions of 20.88 tCO₂e, upstream electricity emissions of 368.83 tCO₂e, and transmission and distribution losses of 161.20 tCO₂e.

Category	Scope 3 Emissions (tCO ₂ e)
Scope 3 Category 2 (Capital Goods)	1770.11
Scope 3 Category 3 (Energy Upstream)	550.91
Scope 3 Category 6 (Business Travel, Stay)	807.38
Scope 3 Category 7 (Employee Commuting)	329.67

GHG Emissions, Scope 3

In FY25, Tanla published its first Scope 3 GHG inventory covering three categories most material to our operations: capital goods (Category 2), business travel (Category 6), and employee commute (Category 7). Total Scope 3 emissions in FY25 were 985.93 tCO₂e, a 47% reduction from 1,876 tCO₂e in FY24.

Scope 3 Emissions by Category in FY26



Capital goods dominate the FY26 Scope 3 inventory at 51% of total emissions, reflecting the scale of technology infrastructure investment undertaken during the year. Business travel is the second largest contributor at 23%, driven by the international customer and partner engagement activity described above. Category 3 upstream energy accounts for 16%, comprising the emissions embedded in the grid electricity and fuels that Tanla procures but that fall outside the Scope 1 and 2 boundary. Employee commuting contributes 10%, the lowest absolute figure across the four categories and the only one to have declined year-on-year. Collectively, these four categories now provide a materially more complete picture of Tanla's value chain emissions footprint than the three-category inventory published in FY25.

The expanded inventory means that year-on-year Scope 3 comparisons should be interpreted with care: the increase in total Scope 3 emissions from 985.93 tCO2e in FY25 to 3,275.99 tCO2e in FY26 reflects, in large part, the addition of a new disclosure category and a significantly larger capital expenditure programme in FY26, not simply an increase in operational emissions. Capital goods emissions rose from 366.97 tCO2e in FY25 to 1,770.11 tCO2e in FY26, driven by substantial infrastructure investment in servers, storage, networking equipment, and end-user devices to support business growth and modernise our technology estate.

Business travel emissions increased from 221.95 tCO2e in FY25 to 807.38 tCO2e in FY26, a 264% increase that reflects Tanla's deliberate geographic expansion into new international markets. As Tanla extended its commercial reach into APAC, Southeast Asia, the Middle East, and Europe during FY26, the company made a considered investment in in-person engagement with enterprise customers and telecom operator partners across these geographies. This increase in business travel emissions is a direct expression of the growth of the company's GTM engine and customer success function -- and of the international customer relationships that have been established as a result. Air travel accounted for the majority of these emissions, consistent with the cross-regional nature of the engagements. As these geographies mature and customer relationships become established, travel intensity per relationship is expected to moderate. Employee commute emissions moderated from 397.01 tCO2e in FY25 to 329.67 tCO2e in FY26, a 17% reduction achieved against a backdrop of stable or growing headcount, reflecting both a measurable

shift toward two-wheelers and public transport modes, and awareness created in employees towards greener options.

Note: The year-on-year increase in total Scope 3 emissions reflects both the addition of Category 3 (upstream energy) as a new disclosure category in FY26 and higher capital expenditure in FY26. Category 3 was not disclosed in FY25.

LEED Gold and Green Data Centre Certifications

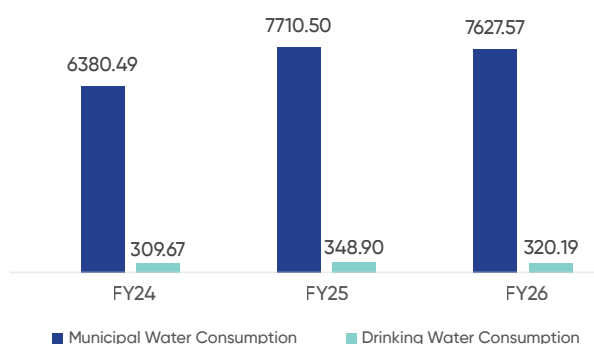
Our Hyderabad SEZ campus retained its LEED Gold certification through FY26. First achieved in FY24, the certification provides an independently verified benchmark across energy efficiency, water conservation, indoor environmental quality, and sustainable materials. The framework governs not only the building's base performance but the design logic against which all facility upgrades are tested. Our green data centre certification, achieved in FY25, also remains in force. Virtualisation of IT infrastructure continues to reduce the computational hardware footprint and the energy draw that accompanies it.

Water Conservation

Total water withdrawal across the network was 7,947.76 kL in FY26, compared to 8,059.40 kL in FY25 and 6,690.16 kL in FY24. Water intensity improved from 2.001 kL per crore of revenue in FY25 to 1.973 kL per crore in FY26. A growing share of utility water is now sourced from harvested rainwater and recycled wastewater rather than fresh municipal supply.

	FY23	FY24	FY25	FY26
Municipal Water Consumption	3967.38	6380.49	7710.50	7627.57
Drinking Water Consumption	132.70	309.67	348.90	320.19
Total Consumption	4100.08	6690.16	8059.40	7947.76

Water Consumption by Year (kL)

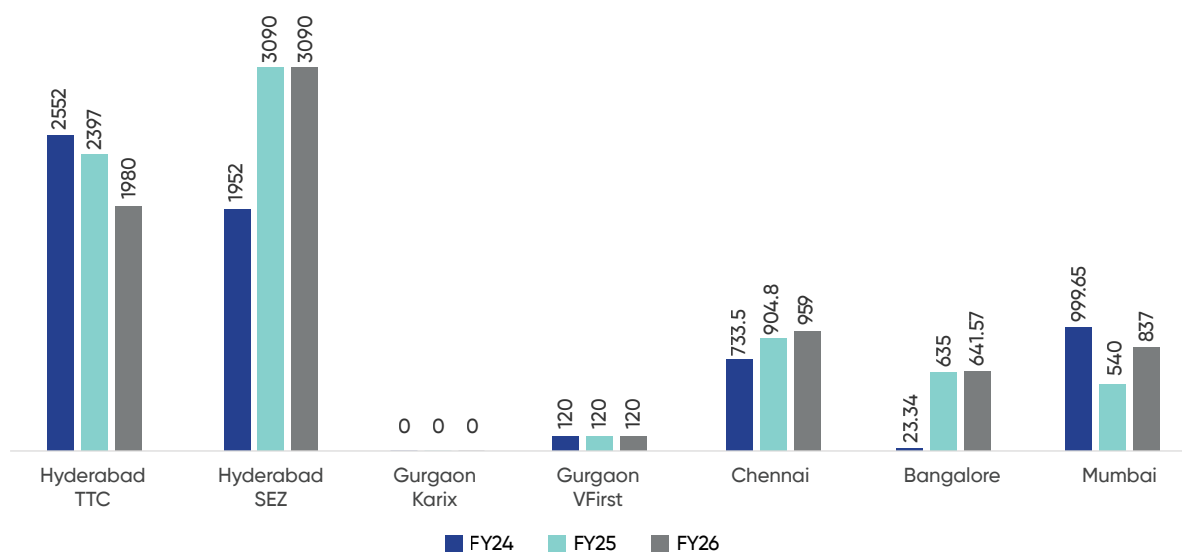


Municipal water consumption has declined by 83 kL year-on-year in FY26, while drinking water consumption has also moderated by 29 kL. The overall network total of 7,947.76 kL represents a 1.4% reduction against FY25 despite expanded operational floor space and a larger headcount base -- a result that reflects both the structural contribution of rainwater harvesting and STP-recycled water at the Hyderabad SEZ campus and the conservation practices operating across the broader network. The continued improvement in water intensity from 2.001 kL/Cr in FY25 to 1.973 kL/Cr in FY26 confirms that water efficiency is improving in absolute terms relative to business scale.

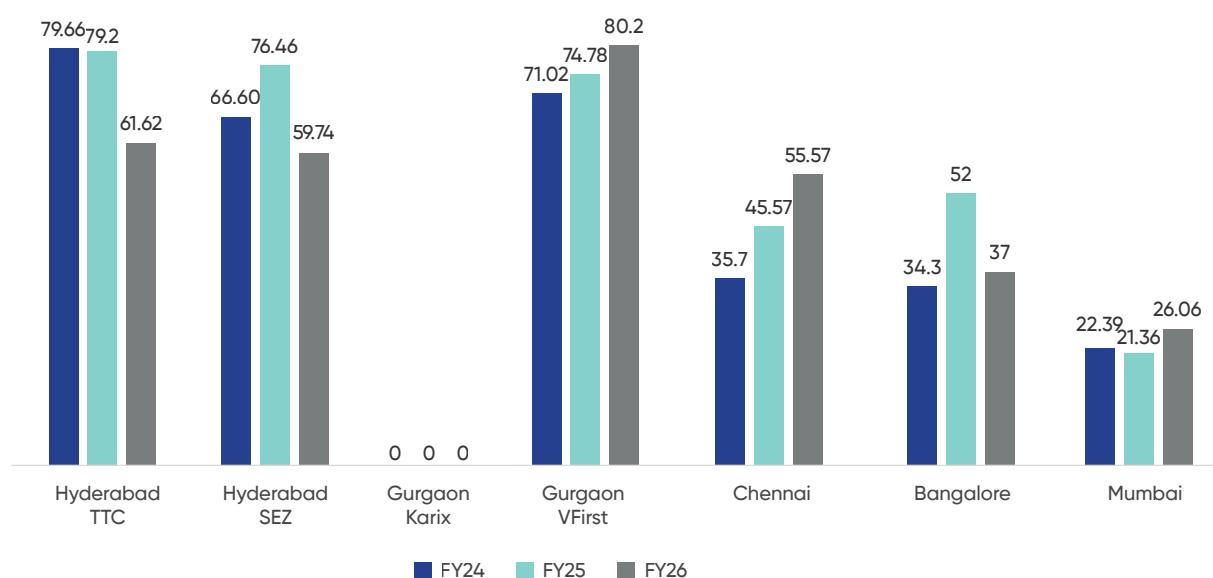
Water Consumption by Office

Location	FY24		FY25		FY26	
	Domestic	Drinking	Domestic	Drinking	Domestic	Drinking
Hyderabad TTC	2552.00	79.66	2397.00	79.2	1980.00	61.62
Hyderabad SEZ	1952.00	66.60	3090.00	76.46	3090.00	59.74
Gurgaon, Karix	0.00	0.00	0.00	0	0.00	0
Gurgaon, VF	120	71.02	120	74.78	120	80.2
Chennai	733.5	35.7	904.5	45.1	959	55.57
Bengaluru	23.34	34.3	635	52	641.57	37
Mumbai	999.65	22.39	564.00	21.36	837.00	26.06

Domestic water consumption by Location



Drinking water consumption by location



Note: Water consumption data for the Gurgaon (Karix) office is not available for independent reporting. The office operates within a multi-tenant building where water supply is managed and billed centrally by the building management system; consumption attributable to Tanla's tenancy cannot be separately metered or isolated. The network total of 7,947.76 kL accordingly excludes this location.

Water Consumption by Office Facility, FY26

Hyderabad TTC registered the most significant domestic water reduction across the network, declining from 2,552 kL in FY24 to 1,980 kL in FY26, a 22% reduction over two years, attributable to occupancy management and water-conserving fixture upgrades. Hyderabad SEZ domestic consumption has remained stable at 3,090 kL for two consecutive years despite the addition of the well-being precinct, reflecting the offsetting effect of the rainwater harvesting and STP recycling infrastructure at the campus. Chennai and Bengaluru both recorded modest increases, consistent with higher headcount and expanded operations at those locations. Mumbai, following the office relocation in FY24, returned to a higher consumption level in FY26 as occupancy increased. The Gurgaon ValueFirst campus has held domestic consumption flat at 120 kL for three consecutive years through rainwater harvesting, a notable achievement given the headcount and operational growth at that location.

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Sabino Fernandes
Associate Director,
Administration



The Administration team made significant strides in enhancing workplace efficiency and employee experience throughout the year. Key initiatives included the modernization of office infrastructure, streamlining of vendor and facility management processes, improvement in workplace safety measures, optimization of travel and asset management systems, and the introduction of employee-friendly workplace enhancements. The team also successfully managed office expansion and renovation projects, reduced operational turnaround times, strengthened cost optimization efforts, and ensured seamless support for company-wide events and business operations. Through these initiatives, the Administration function continued to build a more efficient, collaborative, and employee-centric workplace while driving operational excellence across the organization.

Rainwater Harvesting with STP Integration

At our Hyderabad SEZ campus, rainwater collected on the building terrace is channelled into a Sewage Treatment Plant, where it is treated and recycled for washroom flushing and garden maintenance. The closed-loop arrangement means that a significant proportion of the campus's utility water demand is met without drawing on the municipal supply, effectively achieving near-zero utility water wastage. Fresh municipal water is reserved for drinking and food preparation. The system operates within the requirements of the campus's LEED Gold certification, which mandates water efficiency standards that go beyond regulatory compliance.

Rainwater Harvesting

Rainwater harvesting for utility use at one of our Gurgaon campuses, operational since FY25, allowed domestic water consumption to be held flat at 120 kL in FY26, matching the prior year's level despite higher headcount and expanded operations. The system feeds general utility lines for non-potable use, releasing fresh supply for drinking and food preparation.

Zero Water Wastage

Five of our seven offices operate within tech parks and Special Economic Zones, where building infrastructure, water management systems, and facility standards are governed

by the development's overarching environmental protection framework. At these locations -- one of our two Hyderabad campuses, one of our Gurgaon campuses, and our Mumbai, Chennai, and Bengaluru offices -- zero water wastage is an embedded operating condition, supported by the building's own systems including rainwater harvesting, sewage treatment plants, and metered supply. Our remaining Hyderabad and Gurgaon locations are standalone buildings where water infrastructure is independently managed. At both locations, we operate under controlled usage norms and careful fixture maintenance to minimise wastage, though the structural conditions for zero wastage that tech parks and SEZ buildings provide are not available. Across the network, total water consumption declined from 8,059.40 kL in FY25 to 7,947.76 kL in FY26, a reduction of 111.64 kL year-on-year.

Drinking Water Quality Upgrade

In FY26, drinking water provision at our Hyderabad and Mumbai campuses was transitioned from reverse osmosis (RO) dispensers to packaged Bisleri mineral water. The change addressed a specific and well-documented health consideration: RO purification, while effective at removing contaminants, also strips essential minerals -- including calcium, magnesium, and potassium -- that the body requires for long-term health. Mineral water consumption at Hyderabad TTC was 61.62 kL and at Hyderabad SEZ was 59.74 kL in FY26. Mineral water is also the standard at our Bengaluru campus. Our Gurgaon, Chennai, and Mumbai offices currently operate on RO systems, and the transition to packaged mineral water at these locations is planned for FY27.

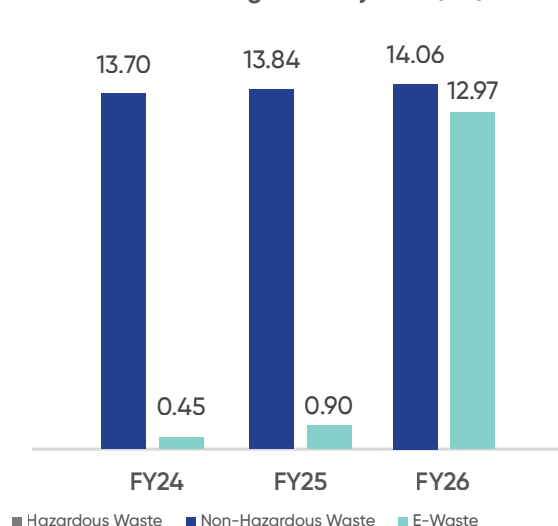
Water Efficiency Infrastructure

Pressmatic taps and water-saving fixtures are standard across our office restrooms since FY24. Each tap delivers a metered, time-limited release and closes automatically, eliminating the cumulative wastage that conventional fixtures allow. These installations are incorporated into every refurbishment and renovation scope across the network as a baseline requirement.

Waste Management

Our waste management framework follows the Reduce-Reuse-Recycle hierarchy and operates within the Central and State Pollution Control Board regulatory framework. Waste is tracked across non-hazardous, hazardous, and e-waste categories at each location and disposed of through authorised channels with appropriate documentation.

Waste Management by Year (MT)



Cross-Location E-Waste Clearance Drive

The most significant waste management action of FY26 was a comprehensive e-waste clearance drive coordinated across all our major campuses. Form 6 certifications were obtained for each disposal lot under the E-Waste (Management) Rules, providing full regulatory traceability from point of collection to point of recycling.

In total, 12.97 MT of electronic waste was disposed of during the year, covering decommissioned servers, racks, switches, cables, DG sets, UPS units, IT peripherals, and wiring assemblies. This was a deliberate strategic decision, not simply a housekeeping exercise. The e-waste disposal was a conscious choice to reduce accumulated technology debt, retire ageing infrastructure, and transition to newer-generation equipment with a significantly lower energy draw and carbon footprint per unit of compute. By decommissioning legacy hardware that consumed disproportionate power relative to its output and replacing it with modern infrastructure designed to higher energy efficiency standards, the exercise contributes directly to our longer-term Scope 2 reduction pathway. The drive reset the network to a near-zero e-waste accumulation position at year-end, with all disposed items fully traceable through certified documentation.

Waste Segregation

Waste segregation at source is practised across all our office locations. Designated bins for paper, cardboard, plastic, organic waste, and electronic items are placed at every waste generation point -- pantries, workstations, and common areas -- ensuring that waste is correctly sorted before it leaves the building. Wet waste from cafeterias is separated daily and dry recyclables are directed through their respective streams. The discipline is reinforced through visible signage at all disposal points and through inclusion in employee induction.

Paper Consumption Reduction

Paper waste across the network stood at 1,666 kg in FY26, a marginal increase from 1,590 kg in FY25. The uptick reflects the partial-year nature of implementation -- print controls were introduced during FY26 rather than at its start -- alongside expanded office space and a higher average headcount across our campuses. With print controls now embedded across our Hyderabad campuses and rollout planned for the remaining network in FY27, the reduction in paper entering the waste stream is expected to be measurable in the next reporting cycle.

Food Waste Management

Food consumption across our campuses is managed through location-specific models, each designed to close the gap between food ordered and food consumed. At our Hyderabad campuses, Food Committees constituted in FY25 provide a structured daily feedback channel on quality, portion sizing, and consumption, with ordering anchored to four weeks of historical data and HR attendance inputs -- a mechanism that became fully embedded in FY26. At our Bengaluru, Gurgaon, and Chennai offices, food consumption is tracked against historical occupancy trends and feedback is managed directly by campus administration teams. At our Mumbai office, an individual in-person ordering model ensures that food is prepared only against confirmed orders, eliminating bulk preparation waste at source.

Hazardous Waste

Hazardous waste from our operations is limited to DG lube oil generated when generator sets are serviced. The volume is small in absolute terms and is disposed of through authorised channels under proper manifest documentation. In FY26, no hazardous DG lube oil waste was generated, as the elimination of diesel generator use at our Hyderabad SEZ campus reduced

the overall generator servicing requirement across the network. The hazardous waste generation profile is expected to narrow further as generator dependency reduces.

Occupational Health and Safety



No workplace injuries or OHS-related incidents were recorded across all offices in FY26. This outcome reflects a sustained programme of drills, formal response structures, infrastructure upgrades, and contractual obligations that extend our safety standards to every person operating within our campuses.

Fire Drills, All Campuses

Fire evacuation drills are conducted on a half-yearly or annual cycle across all campuses based on the age of the facility. This cadence keeps protocols active in working memory and ensures that new employees encounter the procedure within six to twelve months. Each drill tests evacuation routes, assembly points, ERT response times, and the operational readiness of fire detection and suppression systems. A dedicated fire safety refresher training session was conducted in FY26 for all employees and facility staff, covering extinguisher handling, evacuation discipline, and the specific protocols relevant to each building's layout.

Fire System Upgrade

The fire safety infrastructure was upgraded at two of our campuses in FY26. The legacy detection and suppression system was decommissioned and disposed of through approved environmental channels. A new DG-connected fire suppression system was installed in its place, providing continuity of fire response capability even during power outages. The upgrade ensures that the campus operates with best-in-class life-safety infrastructure aligned to current regulatory standards.

Emergency Response Teams, Quick Response Teams, and Medical Preparedness

Emergency Response Teams and Quick Response Teams are formally constituted and operational across all seven of our offices, with named members, documented roles, and periodic training conducted at every location. In FY26, safety training programmes were conducted across the network, covering fire evacuation procedures, emergency response protocols, and first-aid preparedness. At our Hyderabad campuses, preparedness extends further to CPR training conducted by an in-house medical professional with more than 40 years of clinical experience. Sessions cover chest compression technique, rescue breathing, and the use of automated external defibrillators. The same medical professional is available on call during working hours and serves as the primary clinical resource for the dedicated medical room within the Hyderabad SEZ well-being precinct.

Health and Safety Standards Extended to Vendors

Our Employee Health and Safety Policy is published and maintained across the network. OHS obligations are written into contracts with all facility management vendors, covering housekeeping, security, and technical operations personnel. This ensures that safety standards do not vary by employment relationship. Every person operating within our campuses, regardless of who employs them, is subject to the same baseline safety requirements that govern our own employees.

Link to EHS Policy:

https://tanlanewwebsite.blob.core.windows.net/assets/files/policy_on_employee_health_and_safety.pdf

Green Spaces and Biodiversity

The biodiversity our campuses can support is necessarily modest, but it is actively cultivated. Across the network, we maintain indoor plants and landscaped exteriors, with a continuing focus on native and oxygen-generating species. The purpose is twofold: to support indoor air quality and employee well-being directly, and to ensure that our campuses contribute positively to their immediate ecological surroundings.

Indoor plants are maintained across all seven of our offices as a standard facility practice. Each campus maintains a curated selection of species chosen for their air quality and well-being benefits, treating the office's indoor ecology as a living system that requires active upkeep rather than a one-time installation. At all our campuses, this takes the form of a monthly replacement cycle -- plants that have completed their display cycle or show signs of stress are replaced with fresh specimens, ensuring a consistently healthy environment throughout the year. At our Hyderabad and Gurgaon campuses, oxygen-generating species are deployed across all occupied floors, with new additions made in FY26 as part of building renovation and expansion programmes. Certain species maintained across our campuses are known to filter volatile organic compounds from indoor air and continue oxygen release through the night, providing a functional benefit to indoor air quality alongside the aesthetic contribution to the workspace.

Integrated Facility Management

In FY26, Tanla transitioned to an Integrated Facility Management model across its office network, consolidating what were previously fragmented, location-specific vendor arrangements into a unified operational framework. The model was first deployed at our Hyderabad SEZ, Hyderabad TTC, and Mumbai offices, covering approximately 40 personnel under a single integrated vendor relationship, and is being extended progressively to our remaining locations in FY27.

The consolidation delivers three concrete benefits. First, procurement volumes consolidated under a single purchase order have yielded meaningfully better unit costing, reducing the administrative overhead of managing multiple vendor contracts simultaneously. Second, environmental and safety standards -- covering waste segregation, water management, and energy operating procedures -- are now trained once, applied uniformly, and audited through a single accountability structure across all covered locations. Third, the management capacity previously consumed by coordinating multiple vendor relationships has been redirected to higher-value facility work, resulting in faster resolution of maintenance issues, more consistent service quality, and a facility environment that operates as a single coherent system.

Proactive Preventive Maintenance with BCP Integration

Maintenance schedules at our campuses are structured as proactive, forward-planned programmes rather than reactive responses to equipment failure. Maintenance intervals are set ahead of expected wear thresholds, and programmes are integrated with our Business Continuity Plan, treating facility uptime -- including air-handling, water systems, and power infrastructure for in-house data centres -- as a direct input to operational continuity. Technology debt is explicitly addressed within the BCP framework, replacing infrastructure before expected failure intervals, reducing unplanned downtime, and extending the life of assets still within their optimal operating range.

Employee Well-being Spaces and Recreation

Some of our largest infrastructure investments of FY26 were directed at employee well-being. A 20,000 sq ft well-being precinct came online at our Hyderabad SEZ campus, combining a full-service cafeteria, doctor's consultation room, sports

arena, indoor turf, table tennis, basketball, chess, carrom, and multiple collaboration zones under a single integrated design. A 4,000 sq ft space at our Hyderabad TTC campus, designed for collaboration and informal engagement, extends the same principle across both Hyderabad locations. At our Mumbai and Bengaluru campuses, recreational facilities are maintained at a scale appropriate to each office and remain consistently accessible through the working day. Across locations, the HR team has driven utilisation through structured programming, with Tanla Premier Leagues for table tennis, chess, and other indoor sports creating competitive, cross-functional engagement during the year. The same air purification, ventilation, and indoor environmental standards that govern the LEED Gold-certified SEZ facility apply throughout the precinct, reflecting our conviction that indoor environmental quality and employee well-being are not separate priorities but expressions of the same commitment.

Looking Ahead

Three priorities will define our natural capital work through FY27.

1. Extension of the Integrated Facility Management model across all remaining offices in the network, bringing the environmental and operational standards now established at Hyderabad and Mumbai to every location we operate.
2. Structured expansion of on-site renewable energy generation, informed by the operational experience accumulated from the Gurgaon solar system, targeting additional sites with suitable conditions for solar installation.
3. Completion of full Integrated Report assurance across all environmental data for FY26, building on the assured disclosure obtained for FY25.

The broader trajectory we are working toward is clear. Scope 1 emissions should remain on a downward path as diesel dependency continues to reduce across the network. Scope 2 emissions should decouple from operational growth as the renewable share of our electricity mix increases. Scope 3 disclosure will continue to expand: having added new categories in FY26, we are evaluating relevant Categories in 1 and 11 for FY27, with the objective of progressively closing the gap between our reported inventory and a full value chain emissions picture. Water withdrawal should shift further toward recycled and harvested sources. Waste generation should compress through source reduction as our procurement, admin, and operational disciplines become progressively more embedded. These outcomes will arrive, as the changes of FY26 have arrived, through the steady, unglamorous work of holding environmental standards in every operational decision our facility teams make each day.

Social Capital

Educating Minds, Strengthening Health, Building Livelihoods



Focus Areas



Inclusive Education and Skill Development



Community Health and Well-Being



Rural Development and Infrastructure



Cultural Development and Community Participation



Policy Advocacy and Stakeholder Engagement



Customer and Vendor Relationship Management

Stakeholders Impacted



Students



Underprivileged Communities



Local and Law Enforcement Authorities



Customers and Partners



Regulators and Policymakers



Vendors and Suppliers

Contribution to UN SDGs



~36,000

lives touched through CSR initiatives

20

villages covered across initiatives



At Tanla, CSR is a deeply held commitment to the communities we serve, one that goes beyond supporting individuals to creating conditions in which entire families and communities can thrive. Every initiative Tanla Foundation undertakes, whether in education, health, or livelihoods, is designed with one question in mind: how could the communities benefit from this in the long-term? FY26 reflects that thinking in action. From building a health centre that serves ten villages, training youth for careers in data science, to acquiring land for a skill development institution, each initiative is a brick in a larger structure: self-sustaining communities that do not need external support to grow, but have the foundation to grow on their own.

This year, Tanla Foundation channelled a total CSR spent of INR 9.25 crore across 9 distinct community-facing initiatives spanning education, primary healthcare, youth skilling, rural livelihoods, and cultural development. Every programme in this portfolio was preceded by a formal needs assessment or community-level consultation, ensuring that our investments respond to what communities actually need, rather than what is convenient to deliver. This is the principle we call 'Empowerment by Design', the conviction that lasting community transformation is best achieved not by arriving with solutions, but by listening first, designing collaboratively, and building local ownership into every intervention from the outset.

The geography of our impact in FY26 is concentrated and intentional. Gangaram, located in Sathupally mandal, Khammam district, Telangana, identified by the Government of India as an aspirational district, listed in the MyMSME List of Aspirational Districts (Phase 1), is the anchor of Tanla Foundation's community work. Here, children at the Sri Dasari Veera Reddy (SDVR) Government School are receiving structured academic support through PILLARS (Project for Improvement of Learning Levels through Academic and Other Support in Rural Schools), now in its fourth consecutive year. Residents of Gangaram and its neighbouring villages, including residents from bordering villages in Andhra Pradesh, are accessing free outpatient healthcare at the Tanla Rural Health Centre (RHC), a primary healthcare facility established by Tanla Foundation in the heart of the community. Covering 15 villages, the RHC served 2,784 patients in its first 3 operational months, reaching 11% of the total catchment population.

~12 acres of land has been acquired in Gangaram to anchor an Integrated Skill Development Centre, a permanent community

institution that will serve 20,000 or more individuals from the surrounding 20-kilometre radius in the years ahead.

Building on its scholarship partnership with IIT Madras, now in its third year, Tanla Foundation's reach extended further to the classrooms of IIIT Basar in Adilabad, where 100 fourth-year students received industry-aligned training in Data Science and Artificial Intelligence, 64 of whom have secured employment.

The Cyberabad Traffic Pulse initiative extended Tanla Foundation's reach to the streets of Hyderabad, growing from 14,480 to 31,568 subscriber-citizens in a single year. Powered by Tanla's own communications infrastructure across WhatsApp, Google RCS, and SMS, the initiative is a live demonstration of how an AI-Native Platform company can put its core capabilities directly in service of the public.

Tanla Foundation's community engagement extended to the broader Sathupally Mandal through Sankranthi Utsavam 2026, a five-day cultural and sports celebration that engaged 850 participants from 20 villages. The event was designed from the ground up to be truly inclusive, government school students from Grade 1 through Grade 10 participated in age-appropriate sports and competitions ranging from poem recital, lemon and spoon, to kabaddi and kho kho competitions, while adults from across the mandal, both men and women, were encouraged to take part through volleyball, rangoli, and cultural activities. No age group was left out, and no one was a spectator by default. Sankranthi Utsavam 2026 was a celebration of community in the fullest sense, every generation, every village, on the same ground, at the same time.

FY26 has been a year of concentrated, intentional spent. INR 9.25 crore was directed to geographies where the development gap is widest, and over 35,683 lives were touched across communities that have historically had the least access to quality education, healthcare, and economic opportunity. 50% of those reached belong to marginalised groups, a figure that is not incidental, but a direct result of designing every programme around those who need it most. This is what purposeful CSR looks like: not spread thin across many causes, but rooted deeply in the communities where Tanla Foundation has chosen to show up, year after year, with long-term commitment.

Governing Social Capital

Good governance is the difference between a CSR programme and a CSR commitment. Our governance architecture for community investments is designed to ensure that every rupee spent is traceable to a community need, every outcome is measurable, and every decision, from strategic direction to field-level implementation, carries clear accountability.

Oversight operates across three distinct tiers. The Board of Directors holds ultimate responsibility, ensuring that CSR strategy is aligned with the Company's broader purpose and values. The CSR Committee, constituted under Section 135 of the Companies Act, 2013 and chaired by an Independent Director, recommends the annual action plan, approves programme expenditure, reviews implementation progress, and monitors policy compliance. Tanla Foundation serves as the operational arm: identifying, designing, implementing, and evaluating all community-facing programmes on the ground. Together, these three bodies form a governance chain that runs from the boardroom to the beneficiary.

01

Board of Directors

Ultimate responsibility – strategy, purpose, and long-term alignment

02

CSR Committee

Formed as per Section 135, Companies Act 2013 – recommends, approves, monitors

03

Tanla Foundation

Operational arm – identifies, designs, implements, evaluates

Five principles that guide every programme



Listen before investing

Community-needs assessment before every programme



Design for outcomes

Targets set at inception, tracked independently



Accountability at every tier

Board resolution to field implementation



Keep the door open

Grievance mechanism via speakup@tanla.com



Report with transparency

Aligned with GRI 413-1, BRSR Principle 8, and the UN SDGs

In FY26, this framework was put to its most significant test yet. With nine simultaneous programmes running across geographies, beneficiary groups, and development themes, the Foundation's governance machinery was required to operate with the rigour of a structured institution, not the flexibility of a charitable initiative. Every programme in the FY26 portfolio was preceded by a formal needs assessment or a request from a credible implementing institution, ensuring that community voice, drove investment decisions. Site-level monitoring and independent assessments are embedded into each programme, with outcomes tracked against targets articulated at the point of programme approval.

FY26 Social Capital at a Glance

INR 9.25 Cr

Total CSR Spent

35,683+

Lives Touched Directly

9

CSR Programmes

50%+

Beneficiaries from Vulnerable Groups

3,096

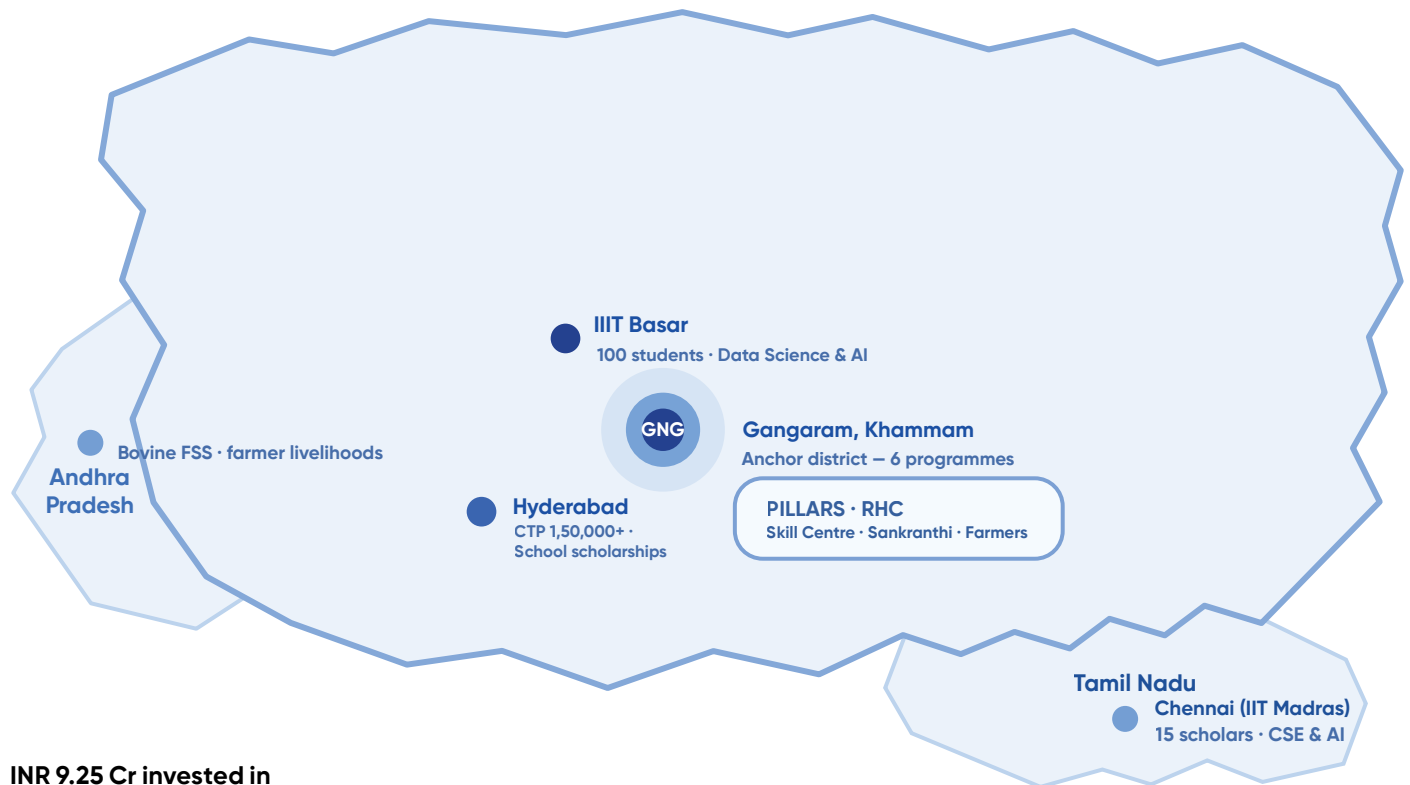
Employee Volunteering Hours

3 Awards

National & International Recognition

Tanla Foundation - FY26 Community Impact

9 programmes across Telangana, Andhra Pradesh and Tamil nadu



INR 9.25 Cr invested in Khammam aspirational district

Listed in the MyMSME List of Aspirational Districts (Phase 1) by Government of India - Tanla Foundation's primary anchor

● Anchor location (Gangaram) ● Extended reach ● Partner institution

PILLARS SDVR Govt School, Gangaram	Rural Health Centre Gangaram, Khammam	Sankranthi Utsavam Gangaram mandal	Data Science and AI Training IIIT Basar, Adilabad
363 students Year 4	2,784 patients 15 villages	850+ participants 20 villages	100 trained 64 placed
Cyberabad Traffic Pulse Hyderabad	School scholarships Private schools, Hyderabad	IIT Madras scholarships Chennai, Tamil Nadu	Farmer livelihoods Andhra Pradesh
31,568+ subscribers	3 students 0 dropouts	15 scholars CSE and AI	Dairy community HGM semen

I. Education: Leaving No Learner Behind



Education is the foundation upon which Tanla Foundation's social strategy is built. Despite India's strides in school enrolment, learning quality in rural government schools remains a persistent challenge, compounded by socioeconomic barriers, language transitions, and limited access to digital learning tools. This year Tanla Foundation's education portfolio encompassed three distinct programmes, each targeting a different stage of the education continuum, from primary schooling in rural Telangana to premier engineering institutions, together reaching 381 students.

PILLARS: Project for Improvement of Learning Levels through Academic and Other Support in Rural Schools

INR 22,450
CSR Spent

363 Students
Beneficiaries

PILLARS is Tanla Foundation's longest running and most deeply embedded educational initiative, now in its fourth consecutive year at SDVR ZP Secondary School, Gangaram, Telangana. Launched in August 2022, the programme operates on a foundational belief: that academic underperformance in rural government schools is not a reflection of student potential, but of systemic resource gaps that structured, sustained interventions can bridge.

In FY26, the programme continued to support 363 students, with particular focus on identified at-risk students in Classes 6 through 10. A rigorous baseline assessment conducted at programme commencement enabled the identification of students with the greatest academic need. Additional teaching resources were deployed to provide structured, curriculum-aligned support in Mathematics, Science, and Social Studies during allocated school hours, ensuring the intervention is embedded within, not parallel to, the school day.

Digital learning received significant reinforcement this year. Classroom televisions and Diksha-loaded tablets, aligned with the Telangana state-approved syllabus for Classes 6 to 9, were installed and operationalised, creating an audio-visual learning environment that makes abstract concepts tangible and engaging. Five dedicated Tanla Foundation staff members (three teaching and two non-teaching) operate on-site, facilitating both academic instruction and student welfare monitoring.



Over the last five years here in Gangaram, we at Tanla Foundation strengthened learning and wellbeing by focusing on core activities which included classroom teaching and remedial support, attendance and follow-up, digital lessons on the Dheeksha app, assessments, exam support, and school events. As trained educators, nothing makes us happier than teaching and nurturing young minds, especially students who lack family support, because we believe in enhancing lives through care, guidance, and quality instruction.

Tanla Foundation Teachers at SDVR
Government school, Gangaram, Tanla Foundation



The outcomes are visible and sustained. Students who previously missed school frequently are now regular attendees. Participation in extracurricular activities and inter-school sports has increased. Most significantly, the programme has begun to shift a cultural norm: girls in Gangaram village, inspired by the learning transformation of peers like Kola Krishnakumari (Class 7), are increasingly asserting their right to education and aspiring to higher academic attainment.



I come from a farming family where no one had studied beyond a certain point. Tanla Foundation's teachers and the tablets in our classroom changed how I learnt. The support I received gave me the confidence to aim higher. I scored 522 out of 600 in my Class 10 exams and 467 out of 470 in my first-year intermediate. I want to become an IAS officer, and I believe I can.

M. Jaswitha,
Student, SDVR ZPHS, Gangaram



Key Outcomes:

363 students supported across Classes 6 to 10 at SDVR Government School, Gangaram	110 students under focused academic intervention	953 teaching hours delivered across Mathematics, Science, Social Studies, English, and Telugu
Girls' attendance at 85% and boys' at 83% for the academic year	60 home visits conducted for students with low attendance; 11 successfully reintegrated	12 students showcased science projects on National Science Day

SDG Alignment:



Sponsorship Support for Students at IIT Madras	
INR 40.20 Lakhs CSR Spent	15 Students Beneficiaries

Tanla Foundation continued its partnership with the Indian Institute of Technology, Madras (IIT-M) to support meritorious yet economically disadvantaged students pursuing Computer Science Engineering and Artificial Intelligence. This initiative, now in its fourth consecutive year, was established through a formal institutional collaboration with IIT-M and addresses a critical access barrier: the financial cost of a premier technical education often places it out of reach for students from low-income families, regardless of their intellectual capability.



Knowing that my family's financial burden was eased allowed me to be fully present in my programme. I worked on software projects, received recognition in academic competitions, and grew as both a programmer and a thinker. I want to build technology that creates social impact. In a way, I am following the example that was set for me.

Priscilla Satwika Chen,
Computer Science and Engineering, IIT Madras



The scholarship eased my family's financial burden, especially with my twin also studying engineering and allowed me to pursue projects in AI, ML, and data-driven research. I developed a strong interest in advanced AI and Quantum Machine Learning, and aspire to work at leading labs like DeepMind or Meta to build transformative technologies with real societal impact.

Sai Varshith Chilukuri,
Data Science and Artificial Intelligence, IIT Madras



The programme has grown steadily. Tanla Foundation inducted five scholars in the first year, five more in the second, and five additional scholars in FY26, bringing the total active cohort to 15 students. This phased expansion reflects a conscious choice: to grow the programme only as fast as the Foundation can ensure meaningful support, mentoring, and accountability for every scholar it sponsors. Each scholarship covers tuition fees, accommodation, and related educational expenses for the full duration of the engineering programme, a multi-year commitment that stays with the student from admission to graduation.



CSR is central to Tanla's purpose, to give back and enrich the communities we serve. We support education from primary to post-graduation, uplift students at SDVR ZP Secondary School, Gangaram, offer skills training to enhance employability, and promote inclusive rural sports for girls and women. Through Traffic Pulse we address local mobility challenges, and a community health survey led us to establish a rural health centre with an on-site doctor, specialists, and free medicines. By hiring local talent and expanding thoughtfully, Tanla Foundation builds trust, reduces migration and delivers sustainable, scalable, last-mile impact.



Archana Nune
Senior Manager - CSR,
Tanla Foundation



What makes this programme particularly significant in FY26 is not just the addition of a new cohort, but the compounding evidence of what happens when talent meets sustained support. The scholars Tanla Foundation sponsors are not on the periphery of one of India's most demanding academic environments. They are in it, performing at the same level as their peers, earning the same degrees, and opening the same doors. The first batch, now in the advanced years of their programme, is excelling academically. The second batch has followed with equal strength.

A degree from IIT Madras in Computer Science or Artificial Intelligence is not merely a qualification. It is a passport to some of the most sought-after careers in the world. IIT Madras consistently ranks among the top three institutions in India for campus placements. The Computer Science department recorded a median domestic salary of approximately INR 28 to INR 32 lakhs per annum in the 2024 placement season, with top offers exceeding INR 1 crore from global technology firms. Recruiters including Google, Microsoft, Amazon, Goldman Sachs, and McKinsey actively recruit from the AI and Data Science programmes, with AI-specific roles commanding a salary premium of 15 to 20% over general software engineering offers. Tanla Foundation's scholarship ensures that a student's family income does not determine whether that future is within reach.

The deliberate focus on Computer Science and Artificial Intelligence as the target disciplines reflects Tanla Foundation's conviction that India's digital future must be built on a foundation of diverse talent, and that socioeconomic background should not determine who gets to shape it.

Key Outcomes:

15 scholars supported across three cohorts

5 scholars inducted annually since FY23

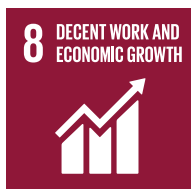
First and second batch performing exceptionally at IIT-M

Focus on Computer Science Engineering and AI disciplines

40% beneficiaries from marginalised groups

Full financial coverage through course completion

SDG Alignment:



Support for Low-Income Group Students at Private Schools, Hyderabad

INR 2.88 Lakhs
CSR Spent

3 Students
Beneficiaries

Tanla Foundation's scholarship support for students at private schools in Hyderabad reflects a recognition that financial vulnerability can disrupt education at every level. This programme, now in its second year, provides holistic financial support, covering school fees, books, uniforms, and examination fees, for three students who would otherwise face the risk of dropping out due to inability to afford private school costs.

With 67% of beneficiaries from marginalised groups, the programme targets those for whom financial discontinuity poses the greatest threat to long-term educational attainment. The Foundation maintains direct engagement with the respective schools, who serve as the first point of identification and referral for beneficiary students.



There was a point where I did not know how I would keep my daughter in school. The support from Tanla Foundation came at exactly the right time. It covered her fees, her books, everything. She did not have to worry, and neither did I. That year, she came first in her class. I am proud of her, and I am grateful.

Father of Vyshnavi,
Private School, Hyderabad



Key Outcomes:

3 students supported

67% from marginalised groups

Zero dropouts among supported students

Full cost coverage: fees, books, uniforms, and examination expenses

SDG Alignment:



II. Healthcare: Bringing Primary Care to the Last Mile

Rural Health Centre, Gangaram

INR 17.84 Lakhs
CSR Spent

2,784 Unique Patients
Beneficiaries

Access to affordable, quality healthcare remains one of the starkest divides between rural and urban India. For the residents of Gangaram and its neighbouring villages, the cost



Tanla Foundation's Rural Health Center Team at the Health Center, Gangaram

of travel, the time away from work, and the uncertainty of care at distant facilities were significant deterrents to seeking timely medical attention. Tanla Foundation set out to change that by building a primary healthcare institution from the ground up.

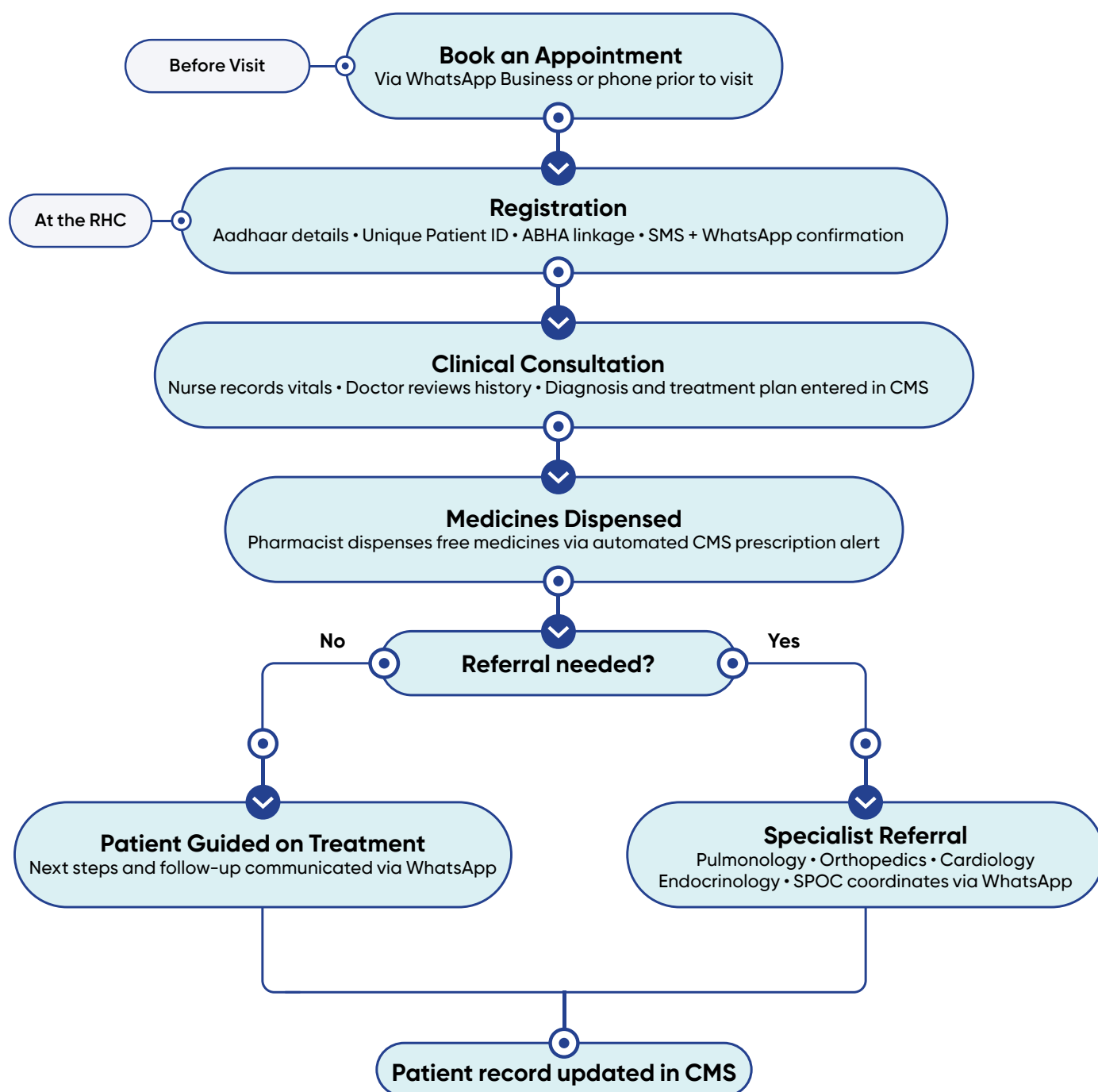
Understanding the Community Before Building the Solution

Between September and December 2025, Tanla Foundation conducted a comprehensive door to door health situation assessment across Gangaram and six adjoining villages covering a population of 14149, to understand the community's true relationship with healthcare, and the perception they carried of formal medical care.

The results presented by the assessment were that - across all seven villages, the Registered Medical Practitioner (RMP) was the first point contact for all medical issues. Seasonal ailments and common infections were managed through home remedies as a default first response. The government Primary Health Centre was consistently bypassed, with residents expressing a desire for better quality of care, faster diagnostics, and a more respectful patient experience. Community leaders across the surveyed villages welcomed the idea of establishing the Rural Health Center (RHC) and committed to encouraging residents to use the facility, reflecting the genuine need and demand for quality and trustworthy primary healthcare in the region.

The assessment found that healthcare decisions within households were shared to varying degrees across villages, with many families making health-related choices together. This understanding shaped how the RHC communicates with and engages its patient community. What the assessment ultimately confirmed was that the community needed a healthcare facility it could rely on; Tanla RHC was built to be exactly that.

The Patient Journey



Building the Rural Health Centre

The Tanla RHC was registered and operationalised in January 2026 with the Health Medical and Family Welfare Department, under the purview of the District Registering Authority, Khammam, Telangana. The clinical team comprises one full-time general physician registered with the Telangana State Medical Council, four qualified nurses, a dedicated data entry operator, and a pharmacist registered with the Telangana State Pharmacy Council. The Foundation holds a formal pharmacy licence issued by the Drugs Control Administration, Telangana. Every consultation is free. Every prescribed medicine is provided at no cost.

The Pharmacy

The RHC pharmacy stocks medicines covering the most prevalent conditions identified in the assessment. The RHC distributes medicines worth INR 1.5–2 lakhs every month, including the medicines prescribed by doctors during tele-medicine consultation.

Who the RHC Serves

Of the 2,784 unique patients served, 55% were female and 45% were male. The largest cohort fell in the 45–64 age group at 40% of visits, with patients above 65 years accounting for 18%. The top four conditions treated were blood pressure & diabetes (22%), joint pains (47%), gastroenteritis (22%), and seasonal ailments (9%). 21% of patients were repeat visitors. Patients from bordering

villages in Andhra Pradesh accounted for 4% of total visits, underscoring the RHC's role as a regional healthcare anchor. Patients schedule appointments via WhatsApp Business or phone prior to their visit. On arrival, they are registered using Aadhaar details into the Clinical Management System (CMS). Where patients do not have an Ayushman Bharat Health Account (ABHA), the RHC assists in generating one on-site. ABHA is a unique digital health identifier that gives patients a portable, lifelong health record accessible across hospitals and clinics anywhere in India, and enables access to government health schemes and insurance benefits linked to the Ayushman Bharat programme. Post registration, the clinical team examines the patient before the doctor prescribes the required medicines. The pharmacist dispenses medicines via an automated CMS alert and all records are maintained digitally. Patients are guided on their treatment plan and next steps before leaving the facility.

Telemedicine: Connecting Villages to Specialists

Launched in March 2026, the RHC's telemedicine infrastructure connects patients to four specialist consultants: a Pulmonologist, an Orthopedic specialist, a Cardiologist, and an Endocrinologist. Since its operationalization in March five tele-medicine sessions have been conducted and reaching 46 patients with one session each being held for one hour.

Regulatory compliances:

The Tanla Rural Health Centre operates within a formal regulatory framework. The facility was registered under the Clinical Establishments (Registration and Regulation) Act, 2010 upon operationalisation in January 2026. The provisional registration, valid for one year, will be converted to permanent registration in the months ahead.

Regulatory compliance & Registration details

Document Type	License/Certificate No.	Issue Date	Expiry Date	Issuing Authority	Status
Provisional Clinical Establishment Registration	SO-HR/DRA/01/103/2026	27 Jan 2026	26 Jan 2027	Health, Medical & Family Welfare Department	Active
Pharmacy License	TG/KMM/2026-147006	19 Mar 2026	18 Mar 2031	Drugs Control Administration	Active
Pollution & Biomedical Waste Management	TGPCB/BMWA/6340940	05 Feb 2026	31 Dec 2030	Telangana Pollution Control Board	Active
Fire NOC	Not specified	30 Dec 2025	29 Dec 2026	Sri Venkateshwara Fire and Safety Services	Active

From Reactive to Preventive: The Road Ahead

As the Tanla RHC completes its first year of operations, the Foundation's vision for community health extends beyond the clinic. The next phase of the programme will move from reactive care to preventive well-being. Plans are underway to develop a walking track in Gangaram village, build infrastructure to encourage sports and physical activity, and introduce structured well-being programmes for community members of all ages. These initiatives reflect the Foundation's conviction that true healthcare is not just about treating illness, but about building communities where good health is a way of life.

A Community That Is Being Served, and Returning

By March 2026, within three months of operationalisation, 2,784 unique patients had visited the RHC, averaging approximately 50-70 patients every day. The centre has

“

I have blood sugar and gastric problems. Every month, medicines from private clinics would cost me around INR 5,000. Since I started coming to the Tanla Rural Health Centre, I pay nothing. The doctors are good, the staff are caring, and they have given me practical advice on managing my diet and my sugar levels. For a family like mine, this centre has made a real difference.

M. Pulla Chari,
Gangaram Village

”

“

I have hypertension, diabetes, and thyroid issues. Private consultations were expensive and the medicines added to that cost every month. At the Tanla Rural Health Centre, I received prescriptions for all three conditions in one visit. The telemedicine consultations connected me to specialists in Cardiology and Endocrinology without a long wait. The staff were respectful and patient throughout. My health has improved, and so has my peace of mind.

Vemula Vani Sri,
Ramanagaram

”

“

Dr. Narendranath Reddy,
Chief Health Officer, Tanla



We saw an opportunity to bring standardised, dignified healthcare to communities that had never had it close to home. Every decision, from handpicking the clinical team to selecting the four telemedicine specialisations based on the health assessment, was made with one goal: to give the right care to the right patient, free of cost. The community's response has been immediate and humbling. People who were hesitant at first are now returning and bringing their families. That trust is what we came here to build.

”

drawn recognition from community members and local leaders for bringing accessible and quality healthcare to a region that has long needed it. People now have access to the standard of care they deserve.

Looking ahead, the Foundation plans to introduce on-site pathological labs and diagnostic services through the construction of dedicated rooms within the existing RHC building. This is planned for completion in FY27, and will enable patients to complete their full care journey from consultation to diagnosis to treatment without leaving their village. The telemedicine programme, already connecting patients to four specialist disciplines, will be expanded as the number of patients grows.

Key Outcomes:

2,784 unique patients served across 15 villages

21% of patients returned for follow-up consultations to discuss the progress of their treatment and response to prescribed medicines.

OPD consultations and medicines at no cost to the patients

The value of free medicines dispensed until now was 4.5 lac with each month averaging to 1.5 lac spent.

ABHA generation supported on-site, enabling portable health records and access to government health schemes

Five telemedicine sessions with 46 patients being treated.

On-site pathology and permanent building planned for FY27

SDG Alignment



IV. Skill Development and Livelihoods: Building Futures through Employability

In collaboration with Swinfy Solutions Pvt. Ltd., Tanla Foundation funded a comprehensive skilling programme for 100 final-year students of the Indian Institute of Information Technology (IIIT), Basar, Telangana, a government institution serving predominantly first-generation learners from economically disadvantaged backgrounds in one of India's aspirational districts.

Skill Training in Data Science and AI, IIIT Basar, Telangana

INR 54 Lakhs
CSR Spent

100 Students
Beneficiaries



Kothapally Vijay Kumar,
Data Science Programme, IIIT Basar

I had a passion for technology but needed the right environment to turn it into something real. The programme gave me hands-on experience in Python, Machine Learning, and Data Visualisation, and mentors who pushed me to think beyond the classroom. I am now a Full Stack Developer earning INR 4.5 lakhs a year. I have not stopped learning, and I do not intend to.

#TanlaIntegratedReportFY26

The programme, which commenced in May 2025, was designed to bridge the well-documented gap between academic preparation and industry readiness in data science and artificial intelligence. Participants received intensive training in Data Science, Machine Learning, Natural Language Processing, communication skills, and entrepreneurial thinking through a combination of interactive workshops, mentoring sessions, and real-world project assignments. The curriculum was specifically designed to translate theoretical knowledge into applied problem-solving capability, the competency gap most frequently cited by technology employers.

The quality of the programme was independently validated through a student feedback audit conducted in October 2025. Of the 100 trained students, 98% rated trainer knowledge, theory-practice balance, and confidence in applying tools positively. The overall learning experience received a 94% positive rating. An industry exposure visit to T-Hub, Hyderabad, and a formal certification ceremony marked the completion of the academic phase, giving students a structured bridge between campus and the professional world.

As of May 2026, 64 students secured placements and internship opportunities, representing a placement rate of 64%. The highest package offered was INR 10 lakhs per annum from Trip Factory for a Software Developer role, with multiple students securing packages between INR 5 and INR 8.5 lakhs per annum. The average full-time package stood at INR 4.5 lakhs per annum. Roles secured span Software Development, Full Stack Development, AI Engineering, Machine Learning, Data Science, and Backend Development, with recruiters including Tech Wave, Solve Systems Lab, PORUS, Edtex, and ForSys. An additional 35 students are in internship-to-full-time conversion pathways, creating a longer runway toward permanent employment for students who are completing their final semester or awaiting degree confirmation.

The programme has not only enhanced technical competency but has also measurably improved students' confidence, professional communication, and entrepreneurial outlook. With 35% of beneficiaries from marginalised groups, the initiative contributes meaningfully to equitable access to digital economy opportunities. For students from first-generation learner families in an aspirational district, a placement in a technology role is not just a first job. It is a generational shift.

Key Outcomes:

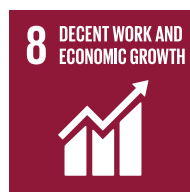
100 students trained across Data Science, Machine Learning, NLP, communication, and entrepreneurship

64 students placed or in internship-to-full-time pipelines as of May 2026, a placement rate of 64%

Highest package: INR 10 LPA | Average full-time package: INR 4.5 LPA Roles across Software Development, AI Engineering, Machine Learning, Data Science, and Full Stack Development

35 students in internship-to-full-time conversion pathways
98% positive student feedback on trainer quality and applied learning
94% positive rating for overall learning experience
35% beneficiaries from marginalised groups

SDG Alignment:





Naini Varshitha,
Data Science Programme, IIIT Basar



My father drives trucks for a living. I grew up watching him work hard so I could have opportunities he never had. The Data Science programme gave me the skills and the confidence to step into the technology industry. I interned as a Data Analyst and am now working as an Associate Software Engineer earning INR 3.6 lakhs a year. The right guidance can change everything, and for me, it did.



Land Acquisition for Integrated Skill Development Centre, Gangaram

INR 8.97 crore
CSR Spent

20,000+
Projected Beneficiaries

In what is Tanla Foundation's largest single-asset investment to date, land was acquired in Gangaram, Telangana in FY26 after a four month pursuit for the establishment of an Integrated Skill Development Centre. This acquisition is the physical manifestation of a long-term commitment: to create a permanent, community-embedded institution that delivers vocational and technology training to youth from Gangaram upto a 20-kilometre radius.

The land acquisition was preceded by a comprehensive needs assessment that examined skill demand patterns, existing institutional gaps, and employability pathways within the target radius. The study confirmed strong demand for structured vocational training in technology, healthcare support, and allied services. This campus will provide the physical infrastructure necessary to house training facilities, residential accommodation for outstation learners, and community engagement spaces.

With 55% of projected beneficiaries from marginalised communities, the Integrated Skill Development Centre is designed from the outset to be an inclusive institution, one that removes geographic, financial, and social barriers to skill acquisition.

Key Outcomes:

Land acres acquired in aspirational district, Khammam, Telangana

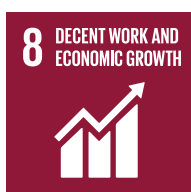
Infrastructure for a multi-disciplinary skill development institution

20,000-plus beneficiaries projected

55% from marginalised groups

Needs-assessment-driven site selection and programme design

SDG Alignment:



Livelihood Enhancement for Farmers, Bovine Semen Station, Andhra Pradesh

INR 25 Lakhs
CSR Spent

Dairy Farming Community
Beneficiaries

In collaboration with Animal Breeders and Cherishers Mutually Aided Cooperative Society, Tanla Foundation extended support to a community-owned Bovine Frozen Semen Station producing High Genetic Merit semen doses for distribution to dairy farmers across Andhra Pradesh. The cooperative, established by dairy farmers and operating under government Viability Gap Funding, is a non-commercial institution whose primary purpose is to make scientifically superior bovine genetics accessible to small and marginal dairy farmers at subsidised rates.

Access to High Genetic Merit semen directly improves the milk yield and productive lifespan of bovines, translating into meaningful income gains for dairy-dependent households. By supporting the operational capacity of the station, Tanla Foundation is contributing to the broader ecosystem that makes this productivity improvement possible at scale.

Key Outcomes:

Operational support for a farmer-owned Bovine Frozen Semen Station

High Genetic Merit semen doses supplied at subsidised rates

Direct income improvement for dairy-dependent households

Alignment with rural livelihood and agricultural sustainability objectives

SDG Alignment:



V. Sankranthi Utsavam 2026: Celebrating Culture, Enabling Participation

Social capital is not built solely through structured programmes. It is also built through shared celebration, collective memory, and the normalisation of community as a space of dignity and belonging. Tanla Foundation's community engagement events in FY26 reflect this understanding, creating platforms for cultural expression, sports participation, and inter-generational connection.

Sankranthi Utsavam 2026, Gangaram, Telangana

INR 38 Lakhs
CSR Spent

850+ Participants across 20 Villages
Beneficiaries

Sankranthi Utsavam is a flagship community engagement initiative of Tanla Foundation, one that uses the energy of cultural celebration as a vehicle for something more enduring: building a community where physical well-being is a shared value, participation is a norm, and no one, regardless of age, gender, or background, is left on the sidelines.

The 2025 edition established the foundation. A two-day festival in Gangaram, it brought together men, women, and children through volleyball, rangoli, and kite flying, and demonstrated

that a well-designed community event could do more than entertain. It could connect. Feedback from participants and the community was clear: they wanted more sports and competitions, they wanted it longer, and they wanted it to reach more of the villages around them. The 2026 edition was built entirely around that response.

Expanded to five days and organised at the mandal level, Sankranthi Utsavam 2026 became something the region had not seen before: a celebration that brought together every generation of the community around a common purpose. Government school students from Grade 1 through Grade 10 participated in age-appropriate sporting events designed not for competition alone, but for the experience of moving, striving, and belonging. Young children ran races and recited poetry. Older students competed in long jump, tug of war, kho kho, kabaddi, and track events. Adults from across the mandal's villages came together on the volleyball court. And for the first time, women's volleyball teams took the field alongside men's, in a region where women's participation in organised public sport has historically been rare. Five women's teams competed across the five days, a quiet but significant shift in what the community considers normal.

Sankranthi Utsavam 2026
Every age. Every village. Everyone included.

Participation highlights

Team Sports		
Activity	Participants	Category
Volleyball – Men's	Adults	18 teams
Volleyball – Women's	Adults	5 teams (first time)
Kho Kho	Grades 8 to 10	Indigenous team sport
Kabaddi	Grades 8 to 10	Indigenous team sport
Tug of War	Grades 6 to 7	Team contest

Individual Sports	
Activity	Participants
100-metre races	Grades 8 to 10
Long jump	Grades 6 to 7
Kite flying	Grades 1 to 3 and all ages
Tug of War	Grades 6 to 7
Lemon-and-Spoon Races	Grades 1 to 3

Literacy and Cultural Activities	
Activity	Participants
Telugu poem recitals	Grades 1 to 3
Rangoli	Adults, open to all
Lemon-and-Spoon Races	Grades 1 to 3

2026 – Expanded Edition

- 5 days
- 850+ participants
- 20 villages
- Women's volleyball
- 400+ daily onlookers
- Grades 1–10
- 20 volunteers

2025 – Inaugural Edition

- 2 days
- 842 participants
- Gangaram only
- Men's volleyball
- Rangoli Kite flying

Key shift

Women's volleyball introduced for the first time – 5 teams competed, marking a significant change in community participation norms.

Over 850 participated across all categories, drawn from every village in the Gangaram mandal. More than 400 audience gathered each day, travelling from across the mandal's villages to cheer their teams, celebrate their children, and be part of something that felt, for the five days it lasted, like the whole community breathing together.

20 Tanla employees volunteered across the five days, supporting coordination and logistics on the ground.

Key Outcomes:

- 850-plus participants across all villages in the mandal
- 20 Tanla employee volunteers
- Expanded from 2-day (2025) to 5-day (2026) format
- Participation across all age groups.
- 23 volleyball teams supported, including 5 women's teams for the first time
- 400-plus audience present daily
- 47% beneficiaries from marginalised groups

SDG Alignment:



VI. Smart Cities and Digital Safety: Technology in Service of Society

Tanla’s identity as a an AI-Native Platform company gives it a distinctive opportunity: to deploy technology not just for commercial purposes, but as a public good. The Cyberabad Traffic Pulse initiative reflects this potential most clearly, leveraging Tanla’s core communications infrastructure to improve urban mobility and road safety at scale, at no cost to citizens or government.

Cyberabad Traffic Pulse, Cyberabad	
INR 24 Lakhs CSR Spent	31,568 Citizens Beneficiaries

The Cyberabad Traffic Pulse (CTP) initiative, launched in January 2025 in collaboration with the Cyberabad Traffic Police and the Society for Cyberabad Security Council, completed its first full operational year in FY26, scaling from an initial 14,480 subscribers to over 31,568 citizens. This tenfold growth in a single year reflects the initiative’s relevance and the community’s appetite for real-time, actionable information about the roads they travel every day.

Powered by Tanla’s communications infrastructure, including WhatsApp Business Platform, Google RCS, and SMS, the CTP service delivers real-time alerts on traffic congestion, VIP movements, major city events, accidents, and roadblocks directly to subscribers’ mobile devices. The service fills a critical information gap that existing navigation platforms do not address: the ability to communicate the reason for a delay and a realistic estimated resolution time, enabling commuters to make informed travel decisions before and during their journeys.

The impact extends well beyond individual convenience. By reducing congestion-induced uncertainty, CTP improves the efficiency of emergency response, strengthens the collaborative relationship between law enforcement and the communities they serve, and sets a replicable standard

for how technology companies can contribute to smart city development, not through one-time sponsorships, but through the sustained deployment of core competencies in service of the public good.

In two years of operation, the initiative has delivered over 25 million messages annually, with more than 31,000 subscribers relying on it as a primary source for road safety and civic information. It has been recognised at the highest levels of both CSR and academic impact assessment, affirming that the model works, and that it scales.

Key Outcomes:

31,568-plus citizens reached, 100% increase from 15k subscribers in FY25	25 million-plus messages delivered annually	Real-time alerts via WhatsApp, RCS, and SMS
Improved road safety and commuter planning efficiency	Strengthened public-law enforcement collaboration	

Scalable model for smart city deployments nationally

SDG Alignment:



Recognition and External Validation

The quality and impact of Tanla Foundation's community programmes, and of Tanla's broader ESG practices, earned three significant external recognitions in FY26. Each award reflects an independent assessment of work that the organisation undertakes as a matter of conviction rather than compliance.



The Cyberabad Traffic Pulse initiative was recognised at the Global CSR and ESG Awards 2025 for its impact on road safety and urban mobility. The award acknowledges the initiative's model of sustained, technology-enabled public service, delivered at no cost to citizens or government, and its demonstrated ability to scale rapidly while maintaining relevance and reliability for the communities it serves.

The recognition affirms Tanla Foundation's approach of deploying core organisational capabilities, in this case communications infrastructure, in direct service of a public need, rather than funding unrelated social projects as an afterthought to the business.



The Cyberabad Traffic Pulse initiative received Special Recognition at the IIT Madras Social Impact Awards 2026, marking the second consecutive year the initiative has been recognised by an independent academic institution for the quality and scalability of its social impact.

This recognition is particularly significant in that it reflects evaluation by an academic body focused on the rigour and replicability of impact, not merely its scale. Having delivered over 25 million messages annually and grown to serve more than 31,000 regular subscribers, the initiative continues to demonstrate that public-private partnerships in digital infrastructure can generate durable, measurable community benefit.



Tanla was recognised for Best ESG Reporting and Transparency at the Global CSR and ESG Awards 2026, an acknowledgement of the Company's sustained commitment to disclosure that goes beyond regulatory requirement. Tanla's ESG reporting is built on GRI Standards 2021, the Integrated Reporting Framework, and SEBI BRSR Core, with environmental data independently third-party assured and disclosures improving in scope and depth year on year.

The recognition reflects specific choices Tanla has made beyond the mandate: an annually published Tax Transparency Report, CEO shareholder letters accompanying every quarterly result, and voluntary expansion of Scope 3 emissions tracking in FY25. Each of these is a deliberate act of transparency, repeated consistently, and judged by this award to represent a standard of ESG disclosure that others in the sector can look to as a benchmark.

Looking Forward: From Programmes to Platforms

FY26 has been the year Tanla Foundation's community work moved from a portfolio of programmes to the early architecture of permanent institutions. A Rural Health Centre that began as a need assessment is now a trusted point of care for fifteen villages. A land parcel acquired in Gangaram will, in the years ahead, become a skill development campus serving a twenty-kilometre radius. A traffic alert service built on Tanla's own messaging infrastructure has grown into a civic utility relied upon by tens of thousands of citizens. What connects these is not scale alone, but a discipline of listening first: every programme this year was grounded in a formal need assessment or a credible institutional request, and every outcome was tracked against targets set before the first rupee was spent.

FY27 will be a year of deepening rather than diversifying. The Rural Health Centre will add pathology laboratory and diagnostic services and move toward a permanent facility. PILLARS enters its fifth year with a wider cohort and stronger digital learning tools. The Integrated Skill Development Centre moves from acquired land to active construction. And the telemedicine network and CTP's reach will all be tested against the same question that has guided Tanla Foundation since its founding: not how many lives were touched, but how durable that touch turns out to be. The Foundation's ambition for FY27 is not a larger footprint. It is a deeper one, built on the trust that FY26 has earned, village by village, consultation by consultation, and sustained for the long term.

Relationship Capital

Relationships That Compound

The nature of customer relationships at Tanla has deepened. What began as a commitment to operational reliability has grown, over more than a decade of partnerships, into something far more consequential: a shared stake in how enterprises, telcos, regulators, and law enforcement agencies communicate, engage, and protect their users in a trusted communications ecosystem. This is a distinction worth stating clearly. Tanla's platforms serve the consumers of enterprises, delivered through telecom operators. But the measure of our success is ultimately felt one level further, by the subscribers, users, and consumers at the end of every communication, every transaction, every fraud alert, and every customer journey we power.

2,500+

Enterprise
Customers

350+

Unique
Solutions Built

850+ Bn

Interactions annually
across the globe

200+ Mn

New Subscribers
Protected

In FY26, two new telco partnerships one each in Indonesia and India, extended Wisley Ai's protection to an additional 200 million subscribers, bringing hundreds of millions of people under the safe umbrella of safer, more trusted digital communications. This is the compounding logic of telco relationships: every platform decision, every architecture investment, and every market entry anchored in a clear-eyed understanding of what our customers and their customers need, for the future.

Built for the Long Term

Tanla's Customer Success function is not a support layer bolted onto a product. It is the operating mechanism through which every customer relationship is maintained, deepened, and made commercially durable. The function brings together professionals across technical account management, service delivery, and customer engagement, working in close coordination with the deployment team to ensure that customers receive continuous value from implementation through to long-term operation. In FY26, this commitment to structural depth was further reinforced with the appointment of a Chief Customer Officer for Tanla and the elevation of the Chief Customer Officer role at Karix, a signal that customer obsession is now a board-level priority, embedded in leadership accountability, not just service delivery practice.

Accountability Where it Matters

At Tanla, accountability is not a policy. It is a practice. When an issue arises, our teams own it completely, not just to log it, but to resolve it within TAT, to the full satisfaction of the customer. There is no deflection and no handoff for its own sake. Customer delight and customer feedback are the only measures our teams work towards.

The results are visible. CSAT has grown consistently over three years, from 42% in FY23 to 62% in FY24 to 76% in FY25, reaching 84% in FY26 against a target of 80%. NPS has risen from 48 in FY24 to 67 in FY26, against a target of 55, representing a 22% outperformance against target. Both metrics reflect not a single intervention but a sustained, compounding investment in the quality of every customer interaction.

One Goal, Every Function

Customer success at Tanla does not live inside a single function. It is a shared outcome that product, solutions, sales, engineering, and customer service teams are jointly accountable for delivering. Cross-functional alignment is at the centre. Sales and engineering teams engage on a regular cadence to resolve emerging customer challenges before they become escalations. Business Review Sessions serve as structured forums where customer voice directly shapes product and service priorities.

Dedicated Coverage for Enterprise Accounts

Tanla's proactive engagement model rests on a deliberate design choice: do not wait for customers to surface problems. Our dual-layer support structure combines real-time service monitoring with structured account coverage, enabling us to identify and resolve issues before they affect business outcomes. In FY26, over 30 enterprise accounts receive dedicated Priority Support coverage, with response times as fast as 30 minutes for critical issues and assigned Single Points of Contact from both the Technical Account Management and Customer Success functions.

- Customer Success Managers are focused on solution-driven engagement, identifying opportunities to grow share-of-wallet and co-create value for long-term value creation on both sides
- Technical Account Managers are assigned to key enterprise accounts as Single Points of Contact, responsible for resolving technical and operational issues with speed and precision, while supporting commercial growth and retention.

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Ankur Singh

*Vice President, Technical
Account Management
and Project Management*



Customer experience is defined by the trust our customers place in us. I always tell our client-facing teams: knowledge gives confidence, confidence gives conviction, and conviction helps you earn and sustain trust. At Tanla, we try to own our customers' KRAs and help them achieve their goals. We are always on speed dial for any query, because we have always been consultants to our customers, not just a vendor.

Customer Satisfaction: Methodology and Performance

Tanla has evolved its approach to measurement of customer satisfaction in a meaningful way. The shift from a CSAT-primary model to an NPS-led framework reflects a deliberate strategic choice to measure what matters most in a long-term B2B relationship. CSAT surveys remain active and continue to generate real-time transactional data at the point of every ticket resolution. NPS surveys, directed at strategic accounts, measure the cumulative health of the relationship. Together, these processes give Tanla a more complete picture of customer experience than either methodology could provide alone.

FY26 Performance Against Targets

Metric	FY26 Target	FY26 Achievement	Status
NPS	55	67	✓ Exceeded by 22%
CSAT	>=80%	84%	✓ Exceeded
NPS Survey Coverage	Top 200	58% response rate (SMS and WhatsApp)	✓ Met
CSAT Survey Coverage	All	100% per resolved ticket	✓ Met

Tanla exceeded both its NPS and CSAT targets in FY26. An NPS of 67 represents a 22% outperformance against the target of 55 and a significant improvement over the FY24 score of 48. The CSAT score of 84% surpasses the target threshold of 80%.

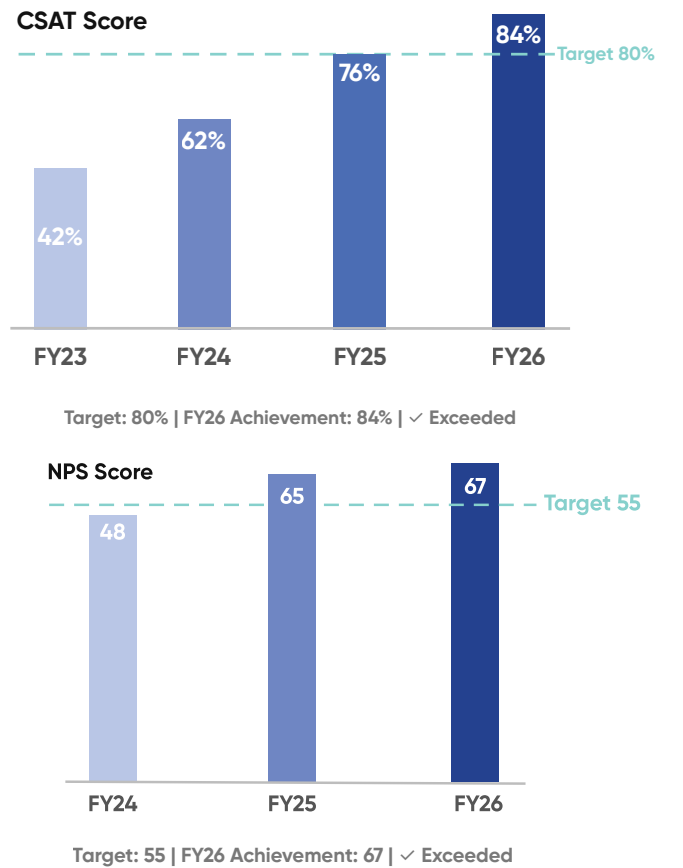
Customer Segmentation

Segment	FY26
Promoters	71%
Passives	24%
Detractors	5%

A Consistent Upward Trajectory

The chart below presents Tanla’s customer satisfaction performance across a four-year arc, demonstrating consistent and material improvement driven by deliberate investments in team capability and engagement infrastructure.

A Consistent Upward Trajectory



CSAT measured per resolved ticket · NPS measured across Top 200 customers (SMS and WhatsApp) · FY26

CSAT and NPS trajectory: FY23 to FY26 vs. Targets

When Customers Become Advocates

Tanla’s NPS of 65 places us well within the excellent range for B2B technology companies, where industry benchmarks typically fall between 30 and 50 according to NPS Benchmark Reports by Bain and Company. This score reflects the proportion of our customers who actively advocate for Tanla, a meaningful indicator of the depth of trust built across our client base.

The NPS assessment also provided actionable insights into areas of strength and areas requiring further focus. Technical support, solution quality, and reporting and analytics emerged as top-performing dimensions. Key improvement opportunities identified include streamlining the onboarding experience, improving responsiveness across touchpoints, and offering more tailored analytics capabilities.

Each of these is being addressed through focused improvement programmes with outcome targets. Each of these is being addressed through focused improvement programmes with clear outcome targets. On onboarding, a structured 30-day post-implementation review process has been introduced, with the goal of reducing onboarding-related friction and improving first-90-day satisfaction scores. On responsiveness, additional capacity has been added to the Priority Support tier with revised SLA commitments, targeting a reduction in average first response time for standard accounts. On analytics, a self-serve reporting module is in active development and targeted for deployment in FY27, aimed at reducing customer dependency on manual reporting requests and improving the Reporting and Analytics NPS dimension score.

FY27 Targets and Forward Commitments

Metric	FY26 Achievement	FY27 Target
NPS	67	67
CSAT	84%	>=80%
NPS Survey Coverage	Top 200 customers	200
CSAT Survey Coverage	Per resolved ticket (100%)	100%

Note: The FY27 NPS target of 67 reflects Tanla’s ambition to build on the strong FY26 performance of approximately 65 and sustain upward momentum in customer advocacy. Industry benchmarks position NPS above 50 as excellent for B2B technology companies (Bain and Company, 2024). Tanla’s target of 67 is set to exceed that benchmark further and deepen the proportion of customers who actively advocate for Tanla across an expanding base.

Complaint Management and Resolution

Every customer issue is an opportunity to demonstrate the quality of our service and to learn. Tanla’s complaint management framework goes well beyond logging and closing tickets. It is a structured, multi-tiered system that ensures rapid acknowledgement, transparent communication, differentiated resolution based on issue severity, and systematic routing of complaint data back into product and process improvement.

Acknowledgement and Communication Standards

When a customer raises a complaint or service request, Tanla sends a formal, logged acknowledgement immediately upon

receipt through Freshdesk, our centralised ticketing platform. Every ticket generates an automatic acknowledgement with a unique reference number, creating a complete, time-stamped, and auditable record from open to close. This process is governed by a documented Standard Operating Procedure (SOP) that defines every step from initial receipt through to resolution, including acknowledgement timelines, escalation criteria, and communication standards. For critical Priority 1 issues, the expected resolution timeline is communicated to the customer at the point of acknowledgement, ensuring complete transparency and allowing customers to plan around the resolution window. For all other issues, customers receive proactive updates as their tickets progress through the resolution pipeline. The SOP is version-controlled, available for audit, and forms the operational backbone of Tanla's complaint management framework.

A Tiered Approach to Resolution

Tanla operates a tiered SLA framework that ensures the most business-critical issues receive accelerated attention while all accounts benefit from defined, transparent service commitments.

Of all tickets raised during the year, 99.97% were fully resolved within the financial year. A residual carryover of 0.03% of tickets, amounting to 58 open tickets as of March 31, 2026, were closed within the first week of April 2026. This near-complete resolution rate, combined with a formally documented SOP and system-enforced workflows through Freshdesk, demonstrates the operational resilience and governance maturity of Tanla's complaint management infrastructure.

Customer Support Channels

Tanla provides customers with multiple, accessible channels through which they can raise issues, track resolution progress, and provide feedback. The breadth of these channels reflects our commitment to meeting customers where they are.

- **Email and Online Ticketing via Freshdesk:** Customers can raise issues directly through email, automatically logged as tickets. Every ticket generates an automatic acknowledgement with a reference number, creating a complete, auditable record of each interaction from open to close.
- **Dedicated Phone and IVR Helpline:** A dedicated helpline with an Interactive Voice Response system is available for all customers, providing immediate access to support. This channel is particularly valued for time-critical issues requiring verbal explanation and real-time guidance.
- **In-Person and On-Site Support:** For enterprise accounts with complex technical environments, Tanla provides on-site support capability, particularly relevant for deployment, integration, and escalation scenarios where physical presence adds resolution velocity.
- **WhatsApp-Based Support:** Tanla offers customer support via WhatsApp, enabling customers to raise and track issues through a channel they use daily. Especially effective for quick queries, status updates, and low-complexity service requests.

An AI-assisted virtual support layer is currently under development and is targeted for deployment in FY27, which will further extend Tanla's resolution capacity for high-volume, low-complexity queries without compromising the quality of human-led engagement for complex issues.

Closing the Loop: From Feedback to Improvement

Complaint data at Tanla is not simply tracked for resolution metrics. It is systematically analysed and routed to engineering and product teams as a primary input for platform improvement. Delivery, latency, and failure-related issues

represent the largest category of complaints, and this insight is directly feeding Tanla's platform reliability roadmap.

Account provisioning complexity and credit management workflows have similarly been identified as priority areas for process simplification, with dedicated improvement initiatives underway. It is this philosophy, of treating every complaint as a signal rather than a transaction, that underpins the sustained improvement in our satisfaction scores year over year.

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Sachin Arora

Senior Director –
Customer Experience



Our approach to customer relationships is anchored in reliability, responsiveness, and personalized engagement. During FY26, we enhanced platform stability, strengthened proactive support, and deepened customer engagement through our TAM and Customer Success teams, enabling faster issue resolution and more strategic customer interactions. These efforts contributed to an NPS of 67, significantly exceeding our target of 55, and CSAT score of 84%, surpassing our target of 80%. We believe trust is earned through consistent delivery, transparent communication, and accountability. By focusing on long-term partnerships rather than transactional engagements, we continue to strengthen customer loyalty and create lasting value for our stakeholders.

Multi-Channel Support Infrastructure

Tanla maintains a multi-channel support infrastructure designed to ensure that customers can engage through their preferred mode of communication at any stage of a service interaction. In FY26, four distinct support channels are operational, with a fifth under active development for deployment in FY27.

Support Channel	Status in FY26	Notes
Email and Online Ticketing (Freshdesk)	Operational	Primary resolution channel; auto-acknowledgement on ticket creation
Dedicated Phone and IVR Helpline	Operational	Available for all customers; boardline support number maintained
In-Person and On-Site Engagement	Operational	Available for key accounts and enterprise requirements
WhatsApp-Based Support	Operational	Deployed for customer-facing communication and query resolution
AI-Based Virtual Agent	In Development	Exploration underway for automated query handling; target FY27

Tanla's four-channel coverage ensures customers can reach the right support resource through whichever medium

suits their need and urgency. The planned AI layer is being designed to handle high-volume, low-complexity queries at speed, freeing our human support teams to focus on complex, relationship-critical interactions where judgment, context, and empathy matter most.

Customer Feedback and Product Development

A defining characteristic of Tanla’s customer engagement model is the structured, traceable loop between customer feedback and product evolution. We do not treat feedback as a satisfaction metric in isolation. It is a primary input into our innovation pipeline, and the discipline with which we route, track, and act on that feedback is what differentiates a genuinely customer-obsessed organization. Both NPS and CSAT scores are systematically routed to our product and engineering teams, and QBR outputs flow through a documented presales-to-product-to-development process, ensuring every customer insight has a clear path to becoming a tangible improvement.

From Customer Voice to Product Decision

Tanla has established a formal, documented process for routing customer feedback to its engineering and product teams. All new customer requirements flow through a structured presales-to-product-to-development pipeline, ensuring traceability from customer insight to product release. NPS and CSAT scores are directly relayed to the product function for evaluation and action, creating a closed loop between what customers experience and what our teams prioritize.

Three Products That Started with a Customer

Each of the following FY26 product improvements was generalized beyond the originating customer, creating platform-level enhancements that benefit the broader customer base:

Customer Requirement	Change Delivered
A BFSI customer required 5x improvement in processing speed to optimize infrastructure costs	Delivered 5x speed enhancement, which also reshaped the product architecture for broader optimization
A customer required Linux-compatible middleware; the existing product was Windows-only	Developed a Linux version of the middleware, enabling resource optimization and wider platform compatibility
A customer required structured evidence reporting capability to engage with regulatory bodies	Developed regulator-ready evidence reporting feature, subsequently made available across the customer base

All three FY26 product changes were directly initiated by customer requirements, not by internal roadmap decisions alone. The feedback-to-product loop is not a passive process at Tanla. It is one of the most active and consequential elements of how we build and evolve our platforms.

Customer Retention and Relationship Longevity

Research consistently demonstrates that a 5% increase in customer retention can yield a profit improvement of up to 75%. At Tanla, retention is not a passive outcome; it is the result of deliberate investments in engagement depth, service quality, and platform stickiness.

Retention Metric	FY25	FY26
Customers with Tanla over 5 years (Top 50)	56% of top 50	68% (FY26 update pending)
Customers with Tanla over 10 years (Top 50)	30% of top 50	48% (FY26 update pending)
Revenue from top customers retained 5+ yrs	50% of top 100 revenue	50% of top 100 revenue

Zero customer churn on Tanla’s digital platforms in FY26 is a powerful indicator of product-market fit and relationship quality at the enterprise level. With 50% of revenue from our top 100 customers coming from accounts retained for more than five years, and all major vintage cohorts showing positive CAGR, Tanla’s retention profile demonstrates a durable, compounding growth engine. With 56% of our top 50 customers having engaged with Tanla for more than five years, and 30% for more than a decade, our relationship depth constitutes a hard-to-replicate competitive moat. These are not legacy relationships sustained by inertia; they are active, growing partnerships evidenced by consistent double-digit cohort growth, expanding product penetration, and deepening co-creation through QBRs and joint product development.

External Verification and Certifications

Tanla’s complaint management framework is independently verified through internationally recognized certifications, providing external assurance of the integrity and rigour of our customer service processes. In FY26, the following certifications are in place:

Certification	Scope	FY26 Status
ISO 27001	Information Security Management	Certified
ISO 9001	Quality Management Systems including complaint handling	Certified
ISO 31000	Enterprise Risk Management	Certified
SOC 2 Type II	Security, Availability and Confidentiality	Audit Completed

ISO 9001 certification provides independent assurance that Tanla’s quality management processes, including complaint handling workflows, service delivery standards, and continual improvement mechanisms, conform to internationally recognized requirements. This provides a strong, independently verifiable foundation for our commitment to service quality and continuous improvement.

Tanla is evaluating the pursuit of ISO 10002:2018 (Customer Satisfaction and Complaints Handling Guidelines) certification in FY27. This dedicated standard would provide explicit, externally verified assurance of our complaint management framework and is expected to materially strengthen Tanla’s CSA scoring position on this criterion in the FY27 assessment cycle.

Responsible Supply Chain Management

Tanla's commitment to innovation extends beyond product development to encompass how we source, collaborate, and deliver. Our supply chain is a strategic enabler, designed to be resilient, responsible, and forward-looking. Through close partnerships with suppliers and vendors, we co-create digital communication solutions that are agile, scalable, and aligned with our environmental and social responsibility goals. We view our supply chain as a critical driver of shared value, supporting business continuity while promoting ethical sourcing, sustainability, and inclusive growth.

Vendor Selection and Onboarding Standards

Our vendor ecosystem is shaped through a robust, criteria-driven selection process. Every supplier we onboard is evaluated not only for cost-efficiency and scalability, but also for integrity, regulatory compliance, and sustainability alignment. We conduct competitive benchmarking by reviewing multiple bids, balancing pricing with long-term value, service quality, and ethical practices.

Each selected vendor is required to sign a declaration aligned with Tanla's Supplier Code of Conduct, which outlines our expectations around responsible business conduct, labor standards, data security, and environmental compliance. Beyond onboarding, we conduct regular performance reviews and structured feedback loops to identify improvement opportunities and foster a culture of continuous collaboration and innovation.

In FY26, Tanla conducted awareness programmes on the Digital Personal Data Protection Act (DPDPA) for 100% of its value chain partners, reinforcing data governance standards across the entire supplier ecosystem. This initiative reflects Tanla's conviction that responsible data stewardship does not stop at our organizational boundary; it extends to every partner in our value chain.

Ethical Procurement Principles

Tanla's responsible sourcing framework is built around six foundational commitments:

-  **1 Integrity in Business Practices**
-  **2 Fair and Inclusive Workplaces**
-  **3 Human Rights and Sustainability**
-  **4 Transparency and Governance**
-  **5 Environmental Stewardship**
-  **6 Zero Tolerance for Corruption**

Tanla's six ethical procurement commitments

- 1. Integrity in Business Practices:** Strict compliance with all legal, regulatory, and ethical norms across every procurement interaction.
- 2. Fair and Inclusive Workplaces:** Zero tolerance for discrimination or exploitation, with full compliance with wage, benefit, and workplace safety regulations throughout the value chain.
- 3. Human Rights and Sustainability:** Prohibition of child or forced labor, and a preference for partners that actively demonstrate environmental and social responsibility.
- 4. Transparency and Governance:** A fully auditable Procure-to-Pay process with accurate, verifiable records enabling complete traceability.
- 5. Environmental Stewardship:** Proactive steps to reduce emissions, manage waste responsibly, and optimize resource usage across sourcing decisions.
- 6. Zero Tolerance for Corruption:** Strict disclosure norms on conflicts of interest, and robust checks against bribery and fraud.

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Sai Kiran Dittakavi
Director, SCM



Strong supplier relationships begin with selecting partners who share our commitment to integrity, reliability, and responsible business practices. Beyond commercial value, we prioritize ESG-aligned vendors who help strengthen resilience across our value chain while reducing operational and reputational risks.

Human Rights Due Diligence Survey (Suppliers and Vendors)

The Human Rights Due Diligence Survey for suppliers and vendors is a central component of our dedication to maintaining a responsible and ethical supply chain. By engaging our diverse network of partners, we ensure that our commitment to upholding human rights, as aligned with frameworks like the UN Global Compact, is extended throughout all facets of our business operations. This survey serves as a fundamental diagnostic tool that allows us to identify potential human rights risks, mitigate vulnerabilities, and foster a culture of transparency and compliance among our external stakeholders.



Survey Response Distribution

Question	Yes	Partially	No	Not Known	N/A
Does your organisation adhere to all applicable laws, permits, and regulations in your jurisdiction?	100%	0%	0%	0%	0%
Does your organisation provide fair working conditions to all workers, including contractual and third-party staff?	100%	0%	0%	0%	0%
Does your organisation pay all workers at or above the statutory minimum wage in compliance with applicable law?	100%	0%	0%	0%	0%
Does your organisation respect the human rights of all workers equally, regardless of gender, caste, religion, nationality, or disability?	100%	0%	0%	0%	0%
Does your organisation have a strict policy prohibiting child labour in compliance with ILO Conventions 138 and 182?	88%	0%	0%	12%	0%
Does your organisation have measures in place to prevent forced labour, human trafficking, and bonded work?	100%	0%	0%	0%	0%
Does your organisation provide safe working conditions, OHS training, and appropriate PPE to all workers?	100%	0%	0%	0%	0%
Does your organisation invest in on-the-job training and professional development for its employees?	75%	25%	0%	0%	0%
Does your organisation have documented policies and systems to prevent discrimination and sexual harassment at the workplace?	88%	0%	0%	12%	0%
Does your organisation provide all workers with access to clean drinking water, adequate sanitation, and basic hygiene facilities?	100%	0%	0%	0%	0%
Does your organisation provide equal employment opportunities and specific provisions for women employees, including maternity benefits and protection against gender-based harassment?	100%	0%	0%	0%	0%
Does your organisation comply with all applicable environmental laws and have active environmental management practices in place?	75%	0%	12%	0%	13%
Does your organisation have documented data protection policies in compliance with applicable privacy laws?	75%	0%	12%	0%	13%
Does your organisation have a formal grievance mechanism that allows all workers to raise concerns without fear of retaliation?	75%	12%	0%	0%	0%
Are you aware of Tanla's grievance redressal mechanism SPEAKUP, available to all individuals working on Tanla-related engagements at speakup@tanla.com ?	75%	0%	25%	0%	0%

Human Rights for Suppliers – Mitigation Strategies

Our supplier ecosystem demonstrates a robust commitment to foundational human rights. We achieved 100% alignment across seven core areas, including adherence to local laws, fair working conditions, minimum wage compliance, respect for human rights, prevention of forced labour, provision of safe working conditions, and the maintenance of essential hygiene and maternity support standards. These figures confirm that our core ethical expectations are deeply integrated within the operations of our vendor partners.

While these results are encouraging, they also identify specific areas for growth. In domains such as child labour policies and anti-discrimination frameworks, 12% of respondents reported uncertainty, highlighting a need for clearer policy communications. Furthermore, we identified a 25% gap in awareness regarding our SPEAKUP grievance redressal mechanism (speakup@tanla.com), and similar levels of variance in environmental compliance, data protection, and professional development investments. Some variation in responses, including instances where certain policies are not yet applicable to smaller partners, highlights a need for greater engagement to ensure all vendors, regardless of scale, remain aligned with our comprehensive standards for a responsible and sustainable supply chain. These gaps represent opportunities where our partners benefit from additional guidance, training, and resources to fully align their internal systems with our comprehensive requirements.

Investing in India's Supplier Ecosystem

In FY26, Tanla maintained a strategically optimized supplier base comprising 14 critical Tier 1 suppliers and 40 additional Tier 1 vendors. This focused model ensures better alignment, quality control, and faster response times, while reducing operational risk and enhancing partner accountability.

Spend with Local (India-based) Suppliers



Local (India-based) supplier spend: FY23 to FY26

Metric	FY23	FY24	FY25	FY26
Spend with Local (India-based) Suppliers	62%	95%	97%	97%

Local supplier spend has grown from 62% in FY23 to 97% in FY25, a 56-percentage-point improvement in two years. This reflects not only a deliberate supply chain localization strategy but also a measurable contribution to our ESG commitments: shorter supply chains reduce logistics-related carbon emissions, strengthen domestic economic ecosystems, and reduce geopolitical and logistical risks inherent in globally distributed procurement.

Procurement Digitization and Efficiency

Tanla's Automated Procurement Platform, introduced in FY25, continued to strengthen the efficiency and governance of our end-to-end source-to-pay cycle in FY26. In its first year, the platform operated as a standalone system, bringing structure, accountability, and auditability to the Procure-to-Pay cycle. In FY26, the platform evolved further: vendors now have direct visibility into the procurement process, making engagements more transparent and reducing the back-and-forth that has historically slowed transaction cycles.

Looking ahead, Tanla is integrating the platform with third-party systems to deliver a seamless experience for both internal teams and external stakeholders. This integration will eliminate manual handoffs, improve data accuracy across the procurement lifecycle, and ensure that every participant in the supply chain, from internal approvers to vendors, operates from a single, real-time view of every transaction.

The platform continues to deliver three foundational capabilities:

- **Enhanced Accountability:** Clear ownership and auditability across the Procure-to-Pay cycle, with defined responsibility at each process stage.
- **Process Transparency:** Real-time visibility into procurement and payment workflows for both Tanla teams and vendors, enabling faster and better-informed decision-making.
- **Complete Audit Trail:** Detailed, immutable tracking of every transaction, providing the compliance and control infrastructure required to meet Tanla's governance standards and external audit requirements.

Growth That Does Not Cost the Earth

Tanla's supply chain strategy is rooted in the conviction that sustainability and operational excellence must advance together. We actively seek ways to reduce our environmental footprint through greener sourcing, smarter logistics, and digital efficiencies, while upholding the highest standards of product quality, delivery timelines, and customer satisfaction. Every procurement decision reflects our broader commitment to building a responsible, transparent, and future-ready business, one that prioritizes long-term impact over short-term optimization.

At Tanla, our approach to Social and Relationship Capital goes far beyond transactional engagement. It is deeply rooted in purpose, partnership, and progress. By investing in inclusive community development, nurturing long-standing stakeholder relationships, and building resilient, responsible ecosystems, we continue to create sustainable value for all. Whether through empowering the underserved, shaping policy dialogues, or enabling customer success at scale, our commitment remains steadfast: to build trust, foster impact, and champion long-term transformation.



Board of Directors

Mr. Uday Reddy – Founder Chairman & CEO

Mr. Deepak Goyal – Executive Director

Dr. Sanjay Kapoor – Non-Executive Director

Dr. Ram Sewak Sharma – Lead Independent Director

Mr. François Ortalo-Magné – Independent Director

Mr. Naiyya Saggi – Independent Director

Mr. Sunil Bhumralkar – Independent Director

Key Managerial Personnel

Mr. Uday Reddy – Founder Chairman & CEO

Mr. Deepak Goyal – Executive Director

Mr. Anubhav Batra – Chief Financial Officer

Ms. Seshanuradha Chava – General Counsel and Company Secretary

Audit Committee

- **Mr. Sunil Bhumralkar** – Chairperson
- **Mr. Uday Reddy** – Member
- **Dr. Ram Sewak Sharma** – Member

Nomination and Remuneration Committee

- **Mr. François Ortalo-Magné** – Chairperson
- **Dr. Ram Sewak Sharma** – Member
- **Dr. Sanjay Kapoor** – Member

Stakeholders Relationship Committee

- **Ms. Naiyya Saggi** – Chairperson
- **Dr. Ram Sewak Sharma** – Member
- **Dr. Sanjay Kapoor** – Member

Corporate Social Responsibility Committee

- **Dr. Ram Sewak Sharma** – Chairperson
- **Mr. Uday Reddy** – Member
- **Ms. Naiyya Saggi** – Member
- **Mr. François Ortalo-Magné** – Member

Risk Management Committee

- **Dr. Sanjay Kapoor** – Chairperson
- **Mr. François Ortalo-Magné** – Member
- **Mr. Uday Reddy** – Member
- **Mr. Deepak Goyal** – Member
- **Dr. Ram Sewak Sharma** – Member
- **Mr. Sunil Bajpai** – Permanent Invitee and Chief Risk Officer

Auditors

Statutory Auditors

M/S. M S K A & Associates, Chartered Accountants,
1101/B, Manjeera Trinity Corporate, JNTU - Hitech City Road,
Kukatapally, Telangana State, Hyderabad - 500 071, India.
www.mska.in

Internal Auditors

M/S. *Deloitte Touche Tohmatsu India LLP,
Meenakshi Pride, Rock-Tower III (M Block) 8th & 9th floors,
Survey No. 23, Gachibowli, Serilingampally,
Hyderabad - 500 032, Telangana, India.
www.deloitte.com

*Till FY26

For FY27 & 28

M/S. Ernst & Young LLP,
The Skyview 10, "Zone A", 18th Floor,
Survey No. 83/1, Raidurgam,
Hyderabad - 500 032, Telangana, India.
Office: +91 040 67372000
www.ey.com

Secretarial Auditors

Mr. Mahadev Tirunagari
Practicing Company Secretary
Flat No. 406 & 407, 4th Floor, MGR Estates,
Dwarakapuri Colony, Punjagutta, Hyderabad - 500082

Registered Office

Tanla Platforms Limited

CIN: L72200TG1995PLC021262
Tanla Technology Centre, Hi-Tech City Road,
Madhapur, Hyderabad - 500 081.
Telangana, India
www.tanla.com
investorhelp@tanla.com
Phone: +91-40-40099999

Registrar and Transfer Agents

KFin Technologies Limited.

Selenium Building, Tower B, Plot No. 31 & 32,
Financial District, Nanakramguda, Serilingampally,
Hyderabad - 500 032
Phone: 1800 309 4001
Email: einward.ris@kfintech.com
Website: www.ris.kfintech.com

Management Discussion and Analysis

Global Economy

The global economy grew at 3.2% in calendar year 2025 (CY25), as estimated by the International Monetary Fund in its World Economic Outlook, broadly in line with previous calendar year. While economic performance varied across regions, individual economies continued to be shaped by their distinct strengths, policy priorities, and market dynamics.

The most consequential development in CY25 was the announcement of a sweeping US tariff regime in April 2025, which triggered significant disruption to global trade flows and supply chains. Partial rollbacks and interim bilateral trade agreements followed in subsequent months, but the episode durably altered supply chain strategies across industries and geographies, accelerating diversification away from concentrated manufacturing bases. Against this backdrop, regional economies responded differently.

The United States remained the most resilient developed economy, with strong labour markets and domestic consumption providing a stable foundation. Europe continued to face structural headwinds in the form of subdued industrial output, elevated energy costs, and

fiscal consolidation requirements that kept growth below potential. China grew below its recent historical rates, weighed down by a prolonged property sector correction and softening export momentum in the face of tariff headwinds.

Emerging markets bore a disproportionate share of the impact from the US tariff regime. The effective US tariff rate on emerging market exports surged to nearly 20% through CY25, compared to approximately 4% prior to the current administration's trade policy reset. Economies with deep integration into global goods manufacturing and export-led growth models faced the sharpest headwinds, with the IMF revising its emerging market and developing economy growth projection downward by 0.5 percentage points to 4.5% for CY25.

CY25 was, in summary, a year of divergence. Economies and regions that entered the year with strong fundamentals demonstrated resilience. Those that were more exposed to trade disruptions and external shocks faced meaningful pressure. The global growth story of CY25 was not one of uniform expansion but of varying capacity to absorb and adapt to a rapidly shifting external environment.



Indian Economy

India retained its position as the world's fastest-growing major economy in FY26, with the GDP growth estimated at 7.7%, up from 6.5% in FY25. This performance, achieved against a challenging global backdrop, reflected the fundamental strength of India's domestically driven growth model. Growth was broad-based across sectors. The services sector remained the primary engine, with financial services, trade, transport, and communication recording strong expansion through the year.

Manufacturing activity sustained momentum supported by Production Linked Incentive schemes, while government investment in infrastructure continued to underpin construction activity. The RBI reduced the repo rate three times through the year by a cumulative 100 basis points, bringing it to 5.25% as at March 31, 2026, supporting credit growth, household consumption, and business investment activity. Fiscal policy complemented monetary easing. The government maintained its capital expenditure programme while implementing income tax relief and GST rationalisation measures, providing direct support to consumer spending.

India's fiscal deficit continued on a consolidation path through the year. India's export sector faced headwinds from the US tariff regime, with tariffs on Indian goods reaching up to 50% before an interim bilateral agreement brought the effective rate down to approximately 18%.

India's overall growth, however, remained largely insulated given the economy's predominantly domestic demand orientation. The outbreak of conflict in West Asia in late February 2026, and the resulting disruption to global energy markets, introduced fresh uncertainty into India's near-term inflation outlook given the country's significant dependence on imported crude oil and natural gas.

Looking ahead, the Economic Survey projects India's real GDP growth at 6.8-7.2% for FY27, supported by ongoing structural reforms, continued infrastructure investment, and a favourable demographic dividend

Industry Overview

The global CPaaS market is projected to reach USD 27.4 billion by 2029 (Gartner). India's CPaaS market is estimated ~ at INR 14,500 Cr (USD 1.7 billion), growing at 5-7% annually, with OTT channels now contributing approximately 50% of the mix. WhatsApp remains the fastest-growing channel, reflecting a clear shift by enterprises towards rich media, personalised engagement, and two-way communication.

The evolution of digital communication is now entering a new phase. What began as a shift toward multichannel engagement has progressed into AI-native, outcome-driven experiences, where enterprises increasingly recognise that their competitive differentiation lies in delivering seamless, personalised, and secure digital journeys at scale.

User expectations have moved in the same direction, with real-time engagement, relevance, and privacy-first interactions now becoming baseline requirements rather than differentiators. These shifts are playing out against a more complex operating backdrop, where enterprises must balance growth ambitions with regulatory compliance, cost discipline, and the pressure to do more with less.

Trust has also emerged as a critical dimension of this evolution, as rising instances of spam and fraud make it imperative for enterprises to ensure that every interaction is secure and verifiable.



Growth Drivers

Demand is being reshaped by a structural shift in digital engagement, from enabling communication to delivering intelligent, trusted, and outcome-driven interactions at scale.



AI-Powered Customer Engagement

Enterprises today evaluate every communication investment through one lens: return. This shift in mindset has fundamentally redefined what they expect from their technology partners that can anticipate user needs, orchestrate journeys in real time, and automate workflows across channels and use cases. The demand for contextual, personalised, and measurable engagement across the customer lifecycle from acquisition and conversion through to retention was already reshaping the CPaaS landscape long before AI entered the conversation. As a result, CPaaS is evolving beyond a communication layer into a strategic platform for customer interaction, conversion, and monetisation.



Unified Experience

Winning enterprise relationships is increasingly defined by platform depth and integration. Enterprises are prioritising unified platforms that operate seamlessly across channels while maintaining a single, persistent view of the customer. This enables more contextual, data-driven interactions and consistent engagement across the lifecycle. The combination of omnichannel capabilities, centralised customer data, and intelligent orchestration is becoming a key decision criterion, driving consolidation towards fewer, more capable platforms that can demonstrate measurable impact at every stage of the customer journey.



Trust by Design

As digital interactions scale, trust is becoming a critical enabler of engagement. Rising instances of spam, fraud, and phishing are pushing enterprises to prioritise secure, authenticated communication, recognising that every compromised interaction carries real brand and commercial cost. At the same time, regulatory frameworks around data privacy, consent, and governance are raising the bar for commercial communication, hence Platforms that can embed security, compliance, and privacy into the communication layer are preferred.

Opportunities

Demand for digital communication continues to grow. Non-discretionary usage, led by BFSI, government, and other regulated sectors, is rising with the scale of India's digital economy, with banking alerts, UPI notifications, and OTP volumes increasing alongside transaction growth. At the same time, discretionary spend in retail and e-commerce remains strong, with enterprises investing across the full customer lifecycle from acquisition and conversion through engagement and retention and increasingly directing budgets toward AI-led solutions that deliver measurable returns. OTT channels are opening new use cases for small and mid-sized businesses, further broadening the opportunity across the ecosystem.

For enterprises today, the question is not the choice of channel but how to reach the right customer, on the channel they prefer, with the right message at the right moment. Digital communication has evolved across the customer lifecycle, with different functions driving distinct outcomes – marketing teams enabling acquisition and engagement through conversational experiences, operations teams powering trusted transactional communication, and customer experience teams strengthening retention through personalised interactions. As OTT and SMS continue to play complementary roles in enterprise communication, the opportunity continues to expand with every new business use case.

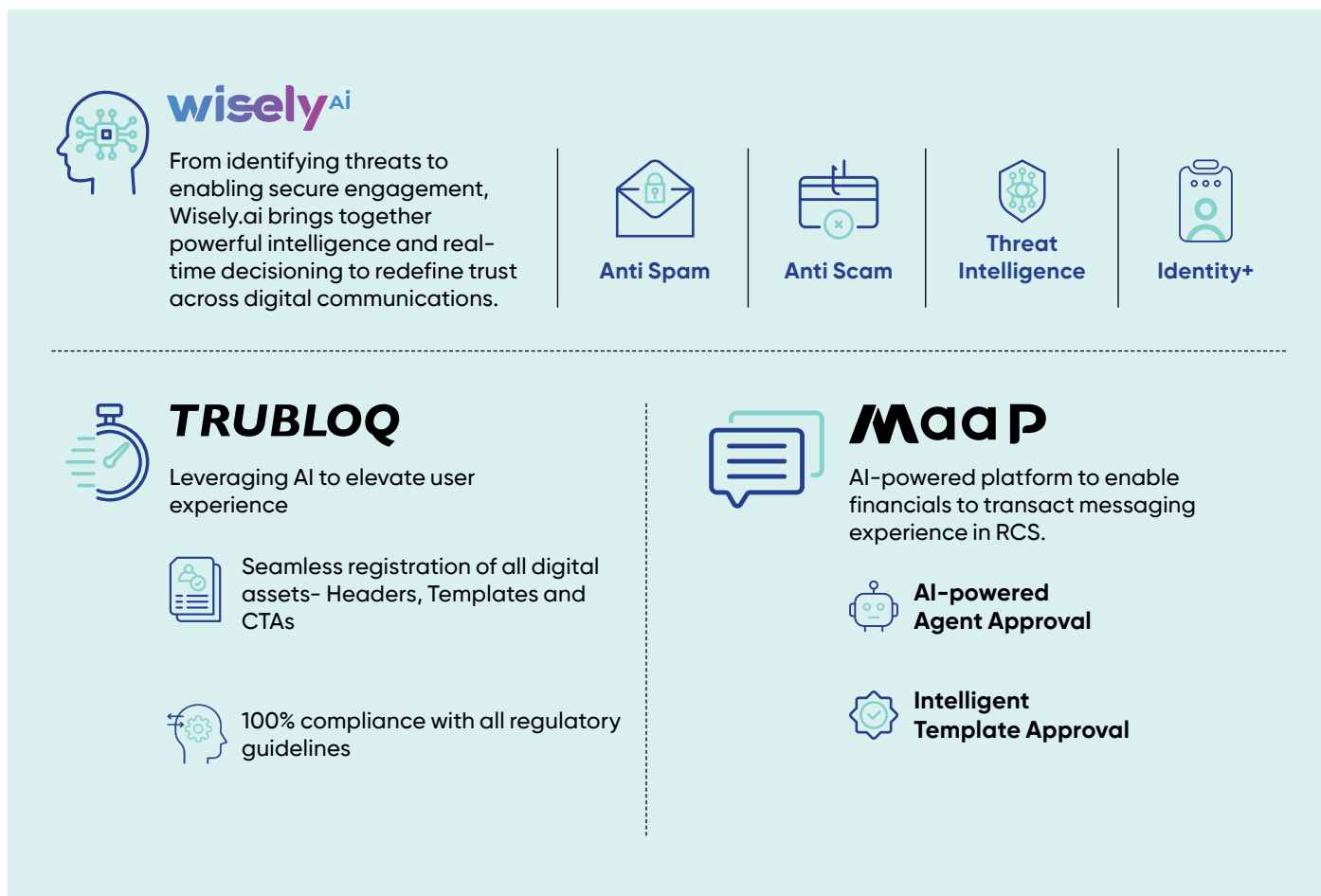
Regulatory focus on data security & privacy is intensifying, and market practices are evolving toward more secure, transparent, and consumer-centric models. This is creating greenfield opportunities in trusted communication that are largely new and still forming. With deep domain expertise in this space, we are well placed to build platforms that address these emerging needs as the ecosystem shifts toward higher standards.

Across each of these dimensions, the opportunity is not just to participate in market growth but to shape how trusted, intelligent digital communication is built and delivered at scale.

Business Overview

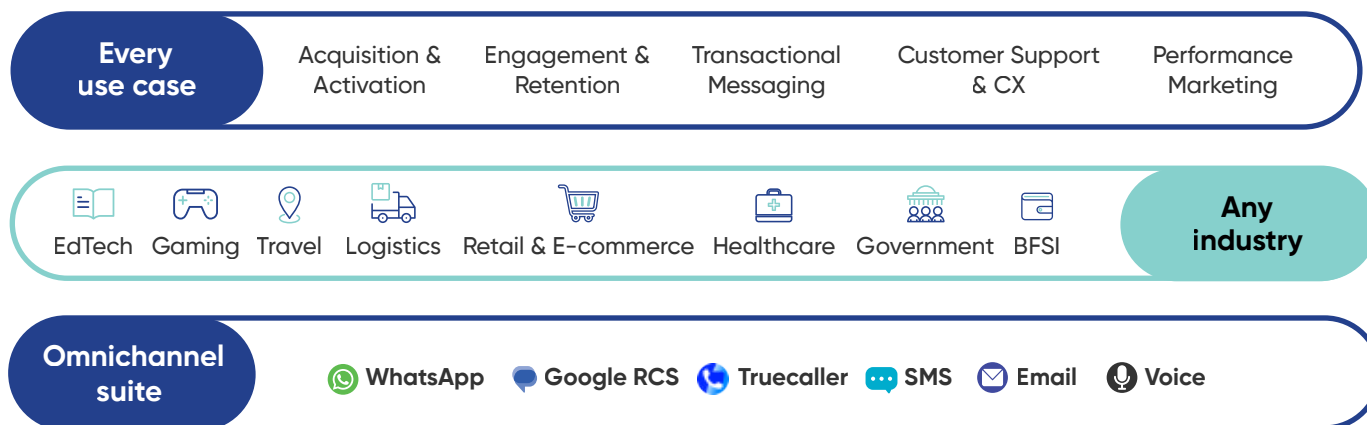
Digital communication today operates within a complex ecosystem of players – enterprises seeking to engage customers intelligently, users expecting relevant and trusted interactions, telcos that are both partners and enablers of communication infrastructure, and regulators mandating accountability, consent, and data privacy across the value chain. Sitting at the centre of this ecosystem, we play a role across every stage of the digital interaction value chain – from authentication and acquisition, through engagement and customer experience, to protection and retention.

The business operates through two segments. The Digital Platforms segment addresses the trust layer in digital communications, building AI-native solutions that protect users from spam, scams, and fraudulent interactions while enabling telcos and enterprises to operate in a secure and compliant environment.



The Enterprise Communications segment addresses the engagement layer, enabling enterprises to connect with users intelligently across channels, with a focus on delivering contextual, outcome-driven interactions at scale.

AI-powered engagement to deliver consistent business results



Strengths:

Leadership and Domain expertise

As one of India's leading CPaaS providers, we enable secure and trusted communication between enterprises and consumers at scale. Our deep integration with telecom operators and enterprise ecosystems positions us as the central nervous system of the country's digital communication infrastructure. With over two decades of experience, we have established a domain leadership that enables us to identify greenfield opportunities early and develop market-relevant solutions. Our work with the Tamil Nadu e-Governance Agency on Namma Arasu, a flagship WhatsApp-based governance initiative, reinforces our role in enabling citizen-centric digital governance at scale. Our innovation and go-to-market teams bring deep product and market fluency, with 8% of our workforce possessing over 20 years of specialized experience. This reservoir of expertise strengthens our ability to innovate, commercialize, and expand our platforms across diverse markets and customer segments.

Innovation

Continuous investment in innovation and technology enables us to identify greenfield opportunities and build scalable platforms across AI-led communications, conversational engagement, and next-generation communication channels. Over the past five years, we have successfully deployed and commercialised platforms such as Trubloq, MaaP, and Wisely.ai, demonstrating our ability to translate innovation into market-ready solutions. This is reinforced by a strong intellectual property focus, with eight patents filed to date.

Strong Cash Generation and Debt-Free Balance Sheet

Strong financial fundamentals, reflected in a debt-free balance sheet and healthy cash reserves, provide resilience, operational flexibility, and the ability to invest in innovation and future growth initiatives. Free cash flow conversion has remained above 75% of profit after tax over the last three years, reflecting disciplined working capital management and efficient capital allocation.

Deep Customer Relationships

Long-standing relationships with leading enterprises across diverse industries provide deep insights into changing communication needs and customer engagement priorities. We serve 70% of leading brands in India, with over 60% of our revenue contributed by customers with a relationship vintage of more than five years, reflecting the trust, reliability, and value we deliver to our customers. Long-standing relationships with leading enterprises across diverse industries provide deep insights into changing communication needs and customer engagement priorities. We serve 70% of leading brands in India, with over 60% of our revenue contributed by customers with a relationship vintage of more than five years, reflecting the trust, reliability, and value we deliver to our customers.

Focus Areas:

Innovation:

We have ability to identify greenfield opportunities, understand evolving customer needs, and build and deploy platforms that create measurable outcomes. With over two decades of experience across the digital interaction value chain, we combine deep domain expertise, customer insights, technology capabilities, and ecosystem understanding to create solutions that are secure, scalable, adaptable, and designed to address complex enterprise needs across markets and use cases. The deployment of Wisely.ai with Indosat in Indonesia demonstrates our ability to build and scale innovative solutions in real-world environments. The platform is protecting 100 million users and has flagged over 2 billion spam and scam communications within six months. We will continue to expand our platforms, develop new use cases, and build differentiated capabilities that enable us to address evolving enterprise needs and create long-term value for customers and partners.

AI-Powered Customer Engagement:

Customer engagement is evolving from transactional communication to more meaningful, AI-enabled interactions that are contextual, responsive, and outcome-driven. Enterprises are increasingly looking to leverage communication as a strategic channel to improve customer experience, drive conversions, and enhance digital journeys. We are focused on enabling this shift by helping enterprises deliver personalised and automated customer interactions across the lifecycle. By combining communication capabilities with AI, we are expanding use cases across customer journeys, enabling businesses to engage customers more effectively through relevant and timely interactions. With increasing adoption of conversational platforms, we see an opportunity to extend these capabilities beyond large enterprises and unlock the small and medium business segment through scalable solutions. We will continue to build new use cases that make AI-led customer engagement more accessible and create measurable value for businesses across segments.

Global Expansion and Scale

Our global expansion is driven by the opportunity to take our capabilities and proven solutions to new markets. We are focused on scaling our technology platforms, leveraging our industry expertise and global partnerships to address evolving market needs. Our deployment of Wisely.ai with Indosat demonstrates our ability to deliver solutions at national scale and create measurable impact. As markets globally look to strengthen digital trust and enhance customer experiences, we see opportunities to extend these capabilities across geographies. We will continue to leverage our technology foundation, industry expertise, and proven use cases to expand into new markets while adapting to local requirements.

Financial Performance:

At a Glance

Revenue grew by 9.7% YoY to INR 4,418 Cr in FY26

Gross profit grew by 11.8% YoY to INR 1,175 Cr. Gross margin was at 26.6%

EBITDA grew by 4.8% YoY to INR 724 Cr. EBITDA margin was at 16.4%

Profit after tax grew by 0.4% YoY to INR 509 Cr. PAT margin was at 11.5%

Earnings per share was at INR 38.36

Free cash flow was at INR 477 Cr

Cash and cash equivalents at INR 1,144 Cr post dividend and buyback of INR 340 Cr

The Consolidated financial statements of the Group have been prepared in accordance with Indian Accounting Standards ("Ind AS") as notified under Section 133 of the Companies Act, 2013 (the "Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 as amended, issued by Ministry of Corporate Affairs ("MCA"). Accounting policies have been consistently applied to all the years presented except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Consolidated Profit & Loss Account

In INR Cr unless otherwise stated	Year ended March 31		Change %
	FY26	FY25	
Revenue from operations	4,418	4,028	9.7
Cost of services	(3,243)	(2,977)	8.9
Gross profit	1,175	1,051	11.8
Gross Margin	26.6%	26.1%	50 bps
Operating expenses	(451)	(360)	25.3
EBITDA	724	691	4.8
EBITDA margin	16.4%	17.2%	(80 bps)
Depreciation and amortization	(122)	(98)	24.5
EBIT	602	593	1.5
EBIT margin	13.6%	14.7%	(110 bps)
Finance cost	(4)	(6)	(33.3)
Other income	37	40	(7.5)
Profit before tax	634	627	1.1
Tax expenses	(125)	(120)	4.2
Profit after tax	509	507	0.4
PAT Margin	11.5%	12.6%	(110 bps)
Earnings per share	38.36	37.76	1.6

Revenues:

Revenues are generated from our Digital Platforms and Enterprise Communications business. Digital Platforms revenues are recognized based on a revenue-sharing model, wherein earnings are determined as a percentage of the value of transactions processed through mobile carrier networks and other suppliers, at a price agreed as per the contract. In addition, revenues are also generated through usage-based models, including per-user billing and pay-per-use models. Enterprise Communications revenues are recognized based on the volume of transactions processed through our platforms, at a predefined fixed rate per transaction, as specified in customer contracts and fixed-price contracts.

Particulars (In INR Cr)	FY26	FY25	Change
Digital Platforms	395	364	8.5%
Enterprise Communications	4,023	3,664	9.8%
Total Revenue	4,418	4,028	9.7%

Revenue for FY26 grew by 9.7% YoY to INR 4,418 Cr. Revenue growth of INR 390 Cr was driven by INR 190 Cr from existing customers and INR 200 Cr from net new customers. Out of the overall revenue growth of INR 390 Cr Digital Platforms grew by INR 31 Cr and Enterprise Communications by INR 359 Cr

Digital Platforms contributed 8.9% of total revenue during FY26. Revenue grew by 8.5% YoY to INR 395 Cr. The growth was led by Wisely.AI and the Messaging as a Platform (MaaP) offering for RCS. Enterprise Communications contributed 91.1% of total revenue during FY26. Revenue grew by 9.8% YoY to INR 4,023 Cr, driven by growth in OTT channels.

The contribution of OTT channels to total revenue increased from 23% in FY25 to 31% in FY26.

During the year, 339 new customers were added, contributing INR 200 Cr in revenue, with 23% of new customer additions on OTT channels. Revenue from customers contributing more than INR 50 Cr annually grew by 4.7% YoY to INR 1,757 Cr. Revenue from customers contributing between INR 10 Cr and INR 50 Cr annually grew by 18.0% YoY to INR 1,495 Cr, driven by increased wallet share.

Customer Segmentation

Customer Segment (In INR Cr)	FY26		FY25	
	Count	Revenue	Count	Revenue
>50 Cr	17	1,757	19	1,679
>10 Cr - <50 Cr	66	1,495	59	1,267
>1 Cr - <10 Cr	270	951	272	876
Total	353	4,203	350	3,822

Note: The above table does not include revenue for customers contributing less than 1 Cr a year

Deep Customer Relations



Total Customer
3,163

Customer Tenure	Number of Customer	Revenue Contribution in FY26 (%)
More than 5 years	662	68.9%
3 to 5 years	1,036	21.4%
1 to 3 years	1,052	16.4%
Up to 1 year	413	4.5%

Cost of Services:

The cost of services consists of the service transaction fee paid to mobile carriers and other suppliers.

Particulars (In INR Cr)	FY26	FY25	Change
Cost of services	3,243	2,977	8.9%

Cost of services grew by 8.9% YoY to INR 3,243 Cr, led by volume growth. The cost of services is primarily associated with the enterprise communications, as it is minimal for the digital platforms business.

Gross Profit

Gross profit is calculated as revenue less the cost of services.

Gross profit grew by 11.8% YoY to INR 1,175 Cr in FY26, with a gross margin of 26.6%. The overall growth of INR 124 Cr was driven by revenue growth of 9.7% and 50 bps margin expansion. Digital Platforms gross profit grew by 8.2% YoY to INR 389 Cr, led by Wisely. ai and the MaaP platform for RCS. Enterprise Communications gross profit grew by 13.7% YoY to INR 786 Cr, driven by revenue growth and sourcing efficiencies across channels. Digital Platforms contributed 33.1% of total gross profit in FY26.

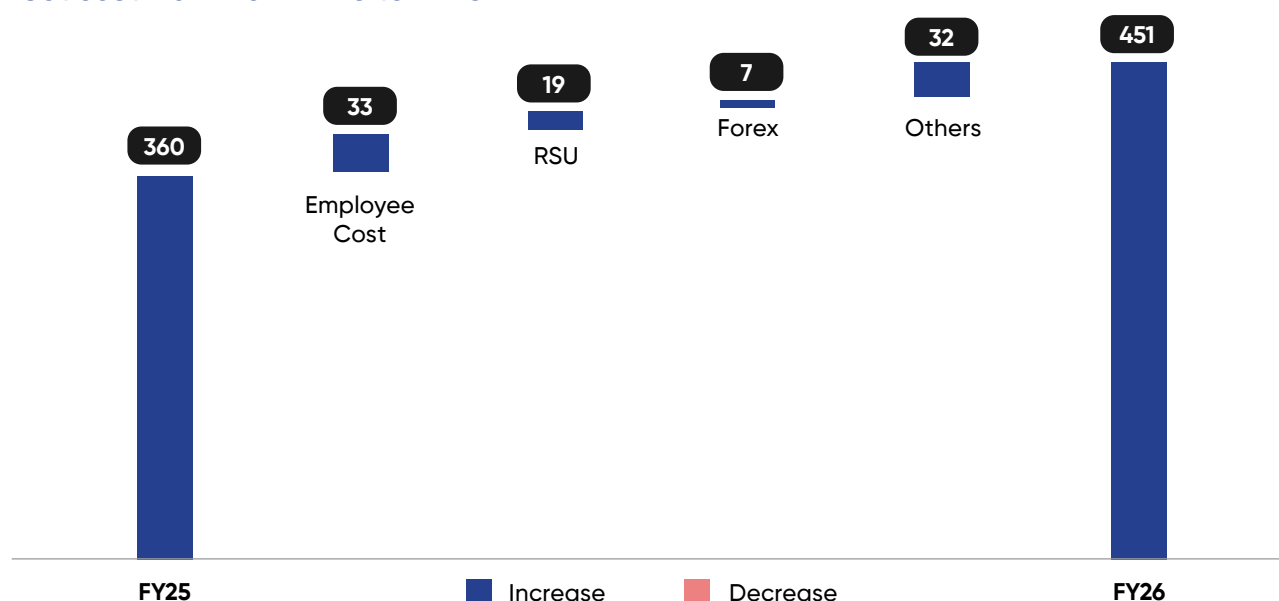
Particulars (In INR Cr)	FY26	Gross Margin	FY25	Gross Margin	Change
Digital Platforms	389	98.5%	359	98.7%	8.2%
Enterprise Communications	786	19.5%	691	18.9%	13.7%
Total	1,175	26.6%	1,051	26.1%	11.8%

EBITDA

EBITDA grew by 4.8% YoY to INR 724 Cr in FY26, with an EBITDA margin of 16.4%. EBITDA growth of INR 33 Cr was driven by gross profit expansion of INR 124 Cr, partially offset by an increase in indirect costs of INR 91 Cr. Indirect costs stood at 10.2% of revenue and 38.4% of gross profit in FY26, compared to 8.9% of revenue and 34.3% of gross profit in FY25.

Particulars (In INR Cr)	FY26	FY25	Change
Gross Profit	1,175	1,051	11.8%
Indirect cost			
Employee costs	(267)	(216)	23.6%
Connectivity and related expenses	(32)	(33)	(3.0%)
Other expenses	(152)	(111)	36.9%
EBITDA	724	691	4.8%
EBITDA margin	16.4%	17.2%	(80 bps)

Indirect cost walk from FY25 to FY26



Employee Benefits Expenses

Employee benefits expenses increased by 23.6% YoY to INR 267 Cr in FY26, representing 6.0% of revenue as compared to 5.4% in FY25. The increase in salaries and wages was driven by annual increments and net additions, with hiring focused on Innovation, GTM, and Customer Success teams. Employee stock compensation expense increased to INR 29 Cr from INR 10 Cr in FY25, driven by issuances of performance-linked RSUs.

Particulars (In INR Cr)	FY26	FY25	Change
Salaries and wages	220	188	17.0%
Provident fund and other funds	7	7	Flat
Employee stock compensation expense	29	10	190.0%
Staff welfare expenses	11	11	Flat
Total	267	216	23.6%

Connectivity and Related Expenses

Connectivity and related expenses decreased by 3.0% YoY to INR 32 Cr in FY26, representing 0.7% of revenue. The decrease was primarily driven by optimisation of data centre and other cloud hosting charges.

Particulars (In INR Cr)	FY26	FY25	Change
Data centre and hosting charges	27	29	(6.9%)
Internet and cloud computing charges	5	4	25.0%
Total	32	33	(3.0%)

Other Expenses

Other expenses increased by 36.0% YoY to INR 151 Cr in FY26, representing 3.4% of revenue as compared to 2.8% in FY25. The full-year forex impact was INR 9 Cr driven by currency fluctuations in USD and EUR. Other expenses also include a provision for doubtful debts of less than 0.3% of overall revenue, made in line with the norm-based provisioning policy.

Particulars (In INR Cr)	FY26	FY25	Change
Marketing expenses	17	19	(10.5%)
Travelling expenses	19	16	18.8%
Corporate social responsibility	13	13	Flat
Foreign exchange fluctuation	9	2	350.0%
Allowance for doubtful debts	13	3	333.3%
Other expenses	80	58	37.9%
Total	151	111	36.0%

Depreciation and Amortisation

Fixed assets, including IT assets, are depreciated over their estimated useful lives using the straight-line method. Intangible assets, recognised at the time of acquisition based on the purchase price allocation methodology, are amortised over their estimated useful lives using the straight-line method. The right-of-use asset, representing leased assets such as office premises, is depreciated over its useful life.

Depreciation and amortisation increased by 24.5% YoY to INR 122 Cr in FY26. The increase was primarily driven by amortisation of platforms that went live during the year, including Wisely.ai, and infrastructure upgrades to support platform operations.

Particulars (In INR Cr)	FY26	FY25
Amortisation on Platforms and Software	53	33
Amortisation on Customer Relationship	6	7
Amortisation on Trade Name	2	2
Amortisation on Technology	3	3
Amortisation on Non-compete	1	1
Depreciation on tangible assets and ROU	57	52
Total	122	98

Other Income

Investments include fixed deposits or term deposits with banks, liquid mutual funds, and other savings schemes. Additionally, investments may be made in securities and bonds issued by the central government, provided they carry a minimum rating of AAA. Cash, cash equivalents, and current investments are predominantly held in Indian Rupees and U.S. Dollars. Other income also includes interest received on income tax refund of INR 2 Cr. For further details refer to the Cash and Cash Equivalents section.

Particulars (In INR Cr)	FY26	FY25
Interest income on deposits and liquid funds	34	35
Interest on income tax refund	2	4
Miscellaneous income	1	1
Total	37	40

Profit After Tax

Profit after tax grew by 0.4% YoY to INR 509 Cr in FY26, with a PAT margin of 11.5%. Growth in gross profit was partially offset by higher indirect costs, depreciation, and amortisation during the year. The effective tax rate for FY26 was 19.7% as compared to 19.1% in FY25, primarily reflecting a higher revenue contribution from domestic business during the year.

Particulars (In INR Cr)	FY26	FY25	Change
Profit before tax	634	627	1.1%
Tax expense	(125)	(120)	4.2%
Profit after tax	509	507	0.4%
PAT Margin	11.5%	12.6%	(110 bps)
Effective tax rate	19.7%	19.1%	-

Earnings Per Share

Basic earnings per share grew by 1.6% YoY to INR 38.36 in FY26, driven by growth in absolute profitability and EPS accretion from the reduction in outstanding shares following the buyback completed during the year. Diluted earnings per share stood at INR 38.24.

Particulars (In INR Cr)	FY26	FY25	Change
Profit after tax (INR Cr)	509	507	0.4%
Weighted average basic shares outstanding	13,27,38,636	13,43,43,300	(16,04,664)
Weighted average diluted shares outstanding	13,31,45,925	13,46,11,585	(14,65,660)
Basic earnings per share (INR)	38.36	37.76	1.6%
Diluted earnings per share (INR)	38.24	37.68	1.5%

Consolidated Balance Sheet

In INR Cr, unless otherwise stated	FY26	FY25
Non-current assets		
Property, plant and equipment	205	229
Platforms	179	138
Customer relationships	18	24
Brands	0	2
Technology and Software	50	27
Non-Compete	1	1
Intangible assets underdevelopment	50	85
Goodwill	265	265
Capital work in progress	-	5
Right-of-use-lease assets	41	52
Investment property	2	2
Other financial assets	77	36
Deferred tax assets (net)	45	46
Other non-current assets	53	83
Total non-current assets	985	994
Investments	25	120
Trade receivables	988	838
Cash and bank balances	1,064	881
Other Financial assets	527	476
Other current assets	140	30
Total current assets	2,745	2,343
Total Assets	3,730	3,338
Equity and liabilities		
Equity share capital	13	13
Other equity	2,475	2,255
Total equity	2,488	2,268
Non-current liabilities		
Lease liabilities	42	48
Other financial liabilities	2	1
Provisions	4	3
Total non-current liabilities	48	52
Current liabilities		
Trade payables	679	575
Lease liabilities	11	16
Other financial liabilities	436	357
Other current liabilities	24	26
Short term provisions	18	14
Liabilities for current tax (net)	27	30
Total current liabilities	1,194	1,017
Total liabilities	1,242	1,069
Total Equity and liabilities	3,730	3,338

Equity and Liabilities

Tanla has only one class of shares – equity shares at par value of INR 1 each. The authorized share capital of the Company is 20,00,00,000 equity shares. at a par value of INR 1 each. As on March 31, 2026, paid-up share capital at INR 13.26 Cr, compared to INR 13.46 Cr as of March 31, 2025.

Equity share movement is detailed below:

Particulars	As on FY26		As on FY25	
	No. of Shares	(In INR)	No. of Shares	(In INR)
Shares outstanding at the beginning of the year	13,46,17,359	13,46,17,359	13,44,59,860	13,44,59,860
Add: Issued and allotted during the year	-	-	1,57,499	1,57,499
Less: Shares bought back during the year	(20,00,000)	(20,00,000)	-	-
Shares outstanding at the end of the year	13,26,17,359	13,26,17,359	13,46,17,359	13,46,17,359

Reserve & Surplus

Particulars (In INR Cr)	FY26	FY25
Capital reserve	7	7
Capital redemption reserve	2	2
General reserve	26	26
Securities premium reserve	17	214
Employee stock options outstanding account	44	15
Retained earnings	2,299	1,951
Foreign currency translation reserve	87	46
Items of other comprehensive income	(7)	(6)
Total	2,475	2,255

Reserves and Surplus

The securities premium reserve decreased by INR 197 Cr to INR 17 Cr as of March 31, 2026, primarily due to buyback of shares for INR 179 Cr and purchase of treasury shares from the market for INR 17 Cr.

The employee stock options outstanding increased by INR 29 Cr to INR 44 Cr as of March 31, 2026, mainly due to the issuance of Restricted Stock Units (RSUs) during the year. For further details, refer to the employee cost section.

The movement in retained earnings reflects a profit of INR 509 Cr generated during the year, offset by a dividend payment of INR 160 Cr to shareholders

Lease Liabilities

As per Ind-AS 116 on lease accounting, leased assets recognition as assets and liabilities is mandated in the lessee's financial records. Accordingly, the asset and liability associated with leased office premises of the group companies have been determined and presented within non-current and current assets/liabilities. This classification pertains to values anticipated to occur after one year and within one year, respectively.

Long-Term Provisions

Provisions represent liabilities accrued for leave encashment (INR 4 Cr) and gratuity (INR 17 Cr) payable to employees on retirement, resignation, or superannuation, quantified and charged to expenses at the end of reporting period.

Gratuity liability is managed through a policy held with Life Insurance Corporation of India, to cover the liability as and when the claim arise. Leave encashment represents the accrued liability in accordance with our leave policy, which becomes payable to employees upon retirement, resignation, or superannuation. Both gratuity and leave encashment are accrued based on independent actuarial valuation reports.

Other non-current financial liabilities

Other non-current liabilities consist of security deposits received from customers.

Trade Payables

Trade payables primarily comprise amounts payable for cost of services (to mobile carriers) and other suppliers. As of March 31, 2026, trade payables were INR 679 Cr, compared to INR 575 Cr as of March 31, 2025.

Other Current Financial Liabilities

Other current financial liabilities consist of cost of services not yet billed to the company, payable to capital creditors, unclaimed dividend, amount payable towards corporate social responsibility expenditure and other financial liabilities.

An amount of INR 1 Cr is held within the unclaimed dividend account, representing unpaid dividends to shareholders over the years due to various reasons.

We have instituted appropriate oversight mechanisms through its registrar and secretarial team to manage this liability. In accordance with regulatory requirements, any unclaimed dividend remaining unpaid for seven years from the date of declaration is transferred to the Investor Education and Protection Fund (IEPF) maintained by the central government.

Other Current Liabilities

Other current liabilities consist of statutory liabilities, payable towards GST and TDS. These liabilities are settled with government authorities on a monthly schedule, adhering to specified due dates.

Liabilities for Current Tax

Liabilities for current tax represents tax payable by our Singapore subsidiary and domestic subsidiary operating out of SEZ facility at Hyderabad.

Property, Plant and Equipment

Particulars (In INR Cr)	FY26	FY25
Land	21	21
Buildings	10	11
Leasehold Improvements	56	57
Furniture	23	27
Computers	90	107
Office Equipment	4	5
Vehicles	1	1
Total	205	229

Intangible Assets and Intangible Assets Under Development

The net carrying value of intangible assets is INR 248 Cr as of March 31, 2026. The increase in the net carrying cost during the year was primarily due to the capitalization of Wisely.AI.

Intangible assets under development (IAUD) represent platforms and software currently being developed internally. The associated cost includes salaries, and professional consultancy charges attributable to platform development. As of March 31, 2026, IAUD is INR 50 Cr.

(In INR Cr, unless otherwise stated)	FY26	FY25
Platforms	179	138
Customer relationships	18	24
Trade name	0	2
Technology	4	7
Non-compete	1	1
Software	46	20
Total	248	192

Goodwill

Goodwill represents an excess of purchase consideration over the net book value of assets acquired from the subsidiary companies at the time of investment. Goodwill arising from consolidation and acquisition is not amortized but is tested annually for impairment, and any impairment losses, if identified are recognized. The net carrying amount of goodwill is INR 265 Cr.

Goodwill (In INR Cr, unless otherwise stated)	Karix	ValueFirst	Total	Useful life	Impairment/Amortization	Net Carrying Value
Goodwill	185	129	313	-	49	265

Other financial assets

Particulars (In INR Cr)	FY26	FY25
EMD deposits	3	6
Rental deposits	7	6
Other deposits	3	7
Bank deposits with more than twelve months maturity	54	8
Other financials assets	10	9
Total	77	36

EMD deposits represent security deposits submitted to customers as part of the bidding process for tenders. These deposits are primarily associated with contracts involving PSUs and government agencies.

Deferred Tax Asset

Deferred tax arises on account of the timing differences in depreciation charge between the Income Tax Act and Companies Act and is subsequently reversed in future periods. During the year, deferred tax assets decreased by INR 1 Cr due to the reversal of timing differences on depreciation of assets.

Other Non-Current Assets

Particulars (In INR Cr)	FY26	FY25
Income tax asset- TDS receivable	52	82
Balances with government authorities	0	1
Capital advances	0	0
Total	52	83

Income tax asset will be offset against subsequent year's income tax payable.

Trade receivables:

Trade receivables stood at INR 988 Cr as of March 31, 2026. Day sales outstanding (DSO) increased by 06 days to 82 days in FY26.

Cash & Cash Equivalents

Cash, cash equivalents stood at INR 1,144 Cr for the year ended March 31, 2026, Cash, cash equivalents composition is given below.

Particulars (In INR Cr)	FY26	FY25
Restricted cash	62	56
Current account - INR	53	40
Current account - USD	98	81
Fixed deposits	852	704
Fixed deposits with maturity period greater than twelve months and liquid classified under non-current assets	54	8
Liquid investments	25	120
Total	1,144	1,009

Restricted cash are held as margin money deposits given for bank guarantees and cash credit limits. The increase in restricted cash is attributed to the issuance of bank guarantees for new contracts and participation in RFP. Cash balance in overseas accounts decreased due to working capital investments made towards strategic partnership. Investments in fixed deposits is in line with our investment policy. Independent bank balance confirmation for 100% of cash and investments are obtained by our statutory auditors.

Other Current Financial Assets

Particulars (In INR Cr)	FY26	FY25
Accrued income	489	447
Interest receivable	25	24
Other receivable	13	5
Total	527	476

Accrued income represents revenue that has been accrued but not yet billed at the end of each month. This is a common industry practice where invoicing occurs in the following month after reconciliation. Accrued income for FY26 is at 11% of revenue.

Interest receivable represents the interest that has been accrued on fixed deposits but has not yet been credited to the deposit account by the banks and is recognized under other financial assets.

Liquidity Management

The primary source of our cash, cash equivalents, and current investments is the funds generated from our operational activities. Over the years, these funds have been prudently utilised to support core business operations, drive capital expenditure in line with our growth strategy, and return value to shareholders through dividends and share buybacks. As at March 31, 2026, our cash, cash equivalents, and current investments including fixed deposits and liquid funds were predominantly held in Indian Rupees and U.S. Dollars. In line with our treasury policy, we invest only in instruments rated AAA or equivalent. We are a debt-free company with adequate working capital to meet all operational requirements. Further, we maintain access to additional liquidity through sanctioned credit facilities, ensuring readiness to respond to strategic or operational needs.

Cash flow from operating activities for the year ended March 31, 2026 was INR 574 Cr. Operating cash flows reflect the strong cash generation from business operations, partially impacted by changes in working capital during the year.

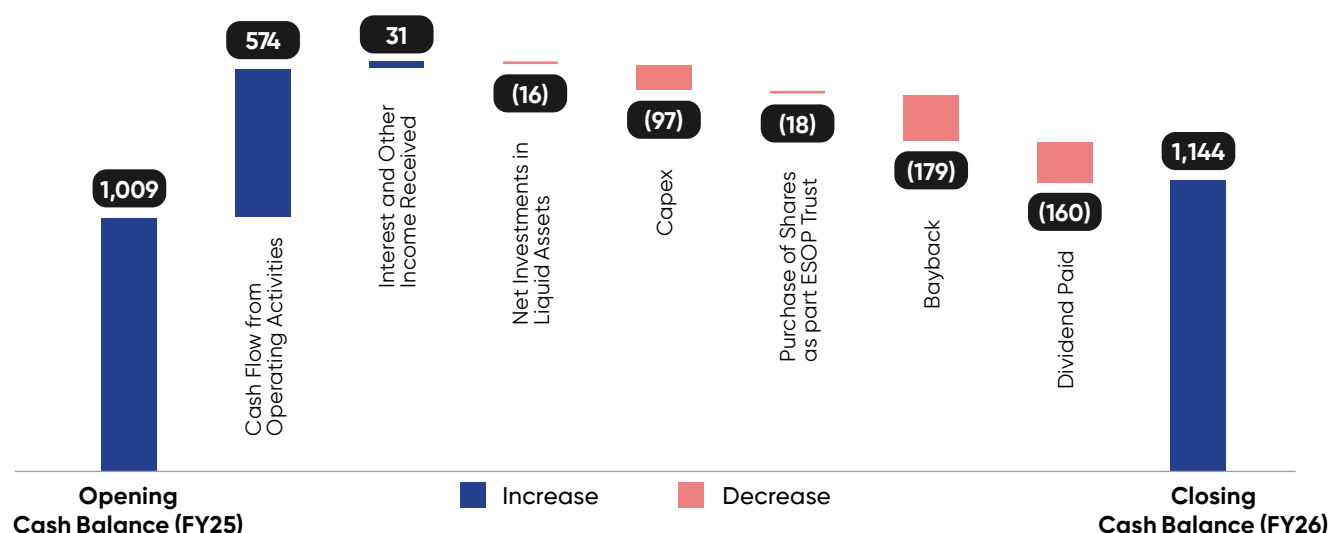
Cash used in investing activities for the year ended March 31, 2026 was INR 16 Cr, primarily utilised for capital investments related to platform development and infrastructure upgrades. In FY26, free cash flow was INR 477 Cr, representing 94% of PAT.

Particulars (In INR Cr)	FY26	FY25
Operating cash flow	574	642
Capital expenditure	(97)	(128)
Free cash flow	477	514

Cash used in financing activities for the year ended March 31, 2026 was INR 375 Cr, reflecting dividend payouts of INR 160 Cr and buyback of shares of INR 179 Cr in line with the capital allocation policy.

Particulars (In INR Cr)	FY26	FY25
Net cash flow from operating activities	574	642
Net cash flow from investing activities	(16)	(220)
Net cash flow from financing activities	(375)	(208)
Net increase in cash and cash equivalents	183	214
Cash and cash equivalents at the beginning of the year	1,009	881
Cash and cash equivalents at the end of the year	1,144	1,009

Cash flow walk from FY25 to FY26



Note: Cash balances include fixed deposits with maturity greater than twelve months classified under non-current assets and liquid investments.

Financial ratios:

Following are ratios for the current financial year and their comparison with the preceding financial year, along with explanations where the change has been 25% or more.

Particulars	FY26	FY25	Change %	Explanation
Current ratio	2.3	2.3	(0.3%)	NA
Debt-equity ratio	NA	NA	NA	NA
Debt Service Coverage ratio	NA	NA	NA	NA
Return on equity ratio	23.0%	28.0%	(17.9%)	NA
Trade receivables turnover ratio	4.84	4.79	0.9%	NA
Trade payables turnover ratio	5.89	5.26	12.0%	NA
Net capital turnover ratio	2.85	3.04	(6.1%)	NA
Net profit ratio	11.5%	12.6%	(8.5%)	NA
Return on capital employed	24.2%	26.2%	(7.5%)	NA
Return on investment	3.8%	3.4%	10.8%	NA

Internal Control Systems and Their Adequacy

The Company maintains an internal financial control framework designed to provide reasonable assurance that financial statements are reliable, assets are safeguarded, and the business operates in accordance with applicable laws, regulations, and internal policies.

The framework is aligned with the Internal Control – Integrated Framework (2013) issued by COSO, which provides a structured approach to identifying risks, designing control responses, and maintaining accountability across the organisation. Controls have been defined and implemented across the entirety of the value chain, addressing individual processes and sub-processes to ensure alignment with the Company's strategic, operational, financial, and compliance objectives.

This encompasses adherence to Company policies, prevention and detection of frauds and errors, accuracy and completeness of accounting records, and timely preparation of reliable financial information. During the year, an independent evaluation of the effectiveness of internal financial controls was conducted by an external consultant, the findings of which were reviewed by management and presented to the Audit Committee for deliberation and oversight.

M/s. Deloitte Touche Tohmatsu India LLP served as Internal Auditor for FY26, conducting quarterly audits across key business processes in accordance with an annual audit plan approved by the Audit Committee and developed in consultation with the Statutory Auditor. The Audit Committee reviewed internal audit reports each quarter and monitored corrective actions through a structured action taken tracker. The Audit Committee Chair also held independent meetings with the Internal Auditor and the Statutory Auditor during the year. M/s. Ernst and Young LLP has been appointed as Internal Auditor with effect from FY27.

The Statutory Auditors, M/s. MSKA & Associates, have issued an unqualified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting as at March 31, 2026, under Section 143 of the Companies Act, 2013.

Based on its evaluation under Section 177 of the Companies Act, 2013 and Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Audit Committee has concluded that as at March 31, 2026, the Company's internal financial controls are adequate and operating effectively.

Risk Management

The Company maintains a structured approach to identifying, assessing, and mitigating risks across its operations and strategic priorities. The framework covers key risk categories including market dynamics, technology and platform risks, regulatory developments, cybersecurity and data protection, and foreign exchange exposure. The Company has constituted a Risk Management Committee to oversee the risk management framework, which works in conjunction with the Audit Committee and the Board in reviewing and monitoring the risk landscape. Risks are prioritised through a risk-based action matrix, with periodic reviews undertaken by the Risk Management Committee. For further details, refer to the Risk Management section of this Integrated Report.

People

At Tanla, our people philosophy is anchored on building capabilities, fostering a high-performance culture, and enabling sustainable growth through deliberate investments in talent.

Over the past three years, we have evolved a structured people architecture. The 3Cs Framework (Capability, Competency, and Culture) established a common foundation, GROW (Grit, Reimage, Onwards Growth, Win with Customer) aligned our people practices with business outcomes, and Tanla Foundry introduced five operating values – Innovation, Impact, Excellence, Ownership, and Speed – that define how we work and translate our aspirations into action.

Together, these frameworks shape our approach to hiring, development, engagement, and performance. For further details, refer to the Human Capital section of this Integrated Report.

Risk Management

Tanla's risk management framework is built for one purpose: to identify and address risks before they escalate. It is not a parallel compliance function. It is embedded into how the organisation plans, builds, delivers and governs, from platform architecture through to vendor relationships and regulatory posture.

The risks we manage do not exist in isolation. A third-party service disruption can cascade into a platform availability problem. Cybersecurity threats are growing more sophisticated, particularly as AI-enabled attack methods emerge. Regulatory expectations across telecom, data protection and digital platforms continue to shift. And talent continuity, especially at the leadership level, shapes our ability to respond to all of it. Our Risk Management function treats these as a connected system.

Governance is anchored at the Board level through the Risk Management Committee. Execution is driven by the Chief Risk Officer, with risk ownership distributed across business functions.



Trust is like breathing. When it works, you notice nothing. When it fails, you notice nothing else. In FY26, Tanla invested in making trust autonomic: AI that verifies identity, authenticates intent, and intercepts deception before it reaches the human mind. The ambition is a world where you don't have to hold your breath all the time.

Sunil Bajpai

Chief Trust Officer, Tanla Platforms Limited



Reinforcing Risk Governance through Global Standards

Our Enterprise Risk Management framework is aligned with ISO 31000:2018 and COSO ERM principles. During FY26, the framework was reviewed through internal assessments and external validation across Tanla Platforms Limited and its group entities.

Tanla received recognition under ISO 31000:2018 during the year, covering all group companies and key operating locations. This serves as independent confirmation that our risk processes are structured, consistent and integrated across the organisation. It also reflects the work done over successive years to move risk management from a reporting obligation to an operational discipline.

Risk Management Committee

The Board has constituted the Risk Management Committee in line with Regulation 21 of the SEBI Listing Regulations. The Committee provides oversight on enterprise and emerging risks, mitigation planning and business continuity. Its umbrella also covers cyber resilience, regulatory developments and the effectiveness of the overall risk management framework.

During FY26, the Committee met three times. It reviewed key enterprise risks, mitigation progress and control effectiveness. It also assessed emerging risk themes, reviewed management action plans and provided guidance on strengthening risk ownership and risk reporting.

RMC Meetings during FY26

Meeting	Date	Mode	Members Present
1st Meeting	June 16, 2025	Video Conference	• Dr. Sanjay Kapoor • Mr. Deepak Goyal • Dr. Ram Sewak Sharma • Mr. François Ortalo-Magné • Mr. D. Uday Reddy
2nd Meeting	December 18, 2025	Video Conference	• Dr. Sanjay Kapoor • Dr. Ram Sewak Sharma • Mr. François Ortalo-Magné
3rd Meeting	January 22, 2026	In Person / VC, Hyderabad	• Dr. Sanjay Kapoor • Mr. Deepak Goyal • Dr. Ram Sewak Sharma • Mr. François Ortalo-Magné • Mr. D. Uday Reddy

Broad Terms of Reference

The broad terms of reference of the Risk Management Committee include:

1. Formulating and reviewing the risk management policy and framework.
2. Ensuring appropriate methodology, systems and processes are in place to monitor and evaluate risks.
3. Reviewing strategic, operational, financial, technology, compliance, ESG and emerging risks.
4. Overseeing risk mitigation measures and internal control mechanisms.
5. Periodically reviewing the risk management policy in line with changing industry dynamics and regulatory requirements.
6. Keeping the Board informed about key risks, mitigation actions and recommendations.
7. Reviewing matters relating to the Chief Risk Officer, as applicable.

Risk Management Committee – Key Areas of Oversight

During FY26, the Risk Management Committee provided oversight on key enterprise and emerging risk matters. The Committee's discussions focused on the following areas

Strategic Risk Identification

The Committee reviewed the enterprise risk landscape and directed management to focus Board-level attention on the most material risks. Risk identification was assessed for its linkage to business impact and strategic priorities, including how effectively it accounts for regulatory developments and shifts in customer experience.

Cybersecurity Governance

Cybersecurity was reviewed as a material business risk with direct implications for operations, reputation and compliance. The Committee assessed the adequacy of current defences. This included whether threat monitoring and security testing are keeping pace with the evolving landscape, and whether incident response protocols would hold under a real-world attack scenario.

Third-Party and Platform Dependency

The Committee examined risks arising from dependencies on key technology, telecom and cloud partners. The focus was on whether vendor governance and contractual safeguards are sufficient to protect service continuity if a critical partner experiences disruption.

Business Continuity and Disaster Recovery

The Committee reviewed preparedness for disruption to critical platforms and infrastructure. Discussion covered recovery objectives and testing schedules, with particular attention to how services would be prioritised for accelerated recovery in a real disruption scenario.

Technology Modernisation

Risks relating to technology debt and infrastructure scalability were reviewed. The Committee assessed progress on platform modernisation and the decommissioning of legacy components, and whether the pace of change is sufficient to support Tanla's growth trajectory.

Leadership Continuity

The Committee reviewed leadership continuity as an organisational risk. The competitive talent market and the demands of Tanla's ongoing transformation make this a standing concern. Discussion focused on whether succession planning and the leadership pipeline are deep enough for critical roles.

Artificial Intelligence Governance

The Committee reviewed risks associated with both internal AI adoption and external AI-enabled threats. On the internal side, the focus was on data handling and model governance. On the external side, the concern is that AI is making attack methods faster and harder to detect.

Regulatory Developments

The Committee reviewed regulatory developments across telecom, data protection and digital platforms. Management presented impact assessments for the most material changes and outlined structured response plans.

Risk Management Methodology

Tanla follows an organisation-wide risk management methodology designed to manage current exposures and anticipate emerging ones.

Cybersecurity is evolving from a protective function to a strategic business enabler. During FY26, Tanla advanced its security modernization journey through enhanced monitoring capabilities, strengthened governance, and investments in next-generation security technologies. These initiatives have improved visibility, resilience, and risk management across our ecosystem, enabling us to support innovation at scale while maintaining the trust of our customers, partners, and stakeholders.

“ ”



Nitin Kumar Dharmraj Chauhan
Associate Director - Security
Engineering

Components of the Risk Management Methodology

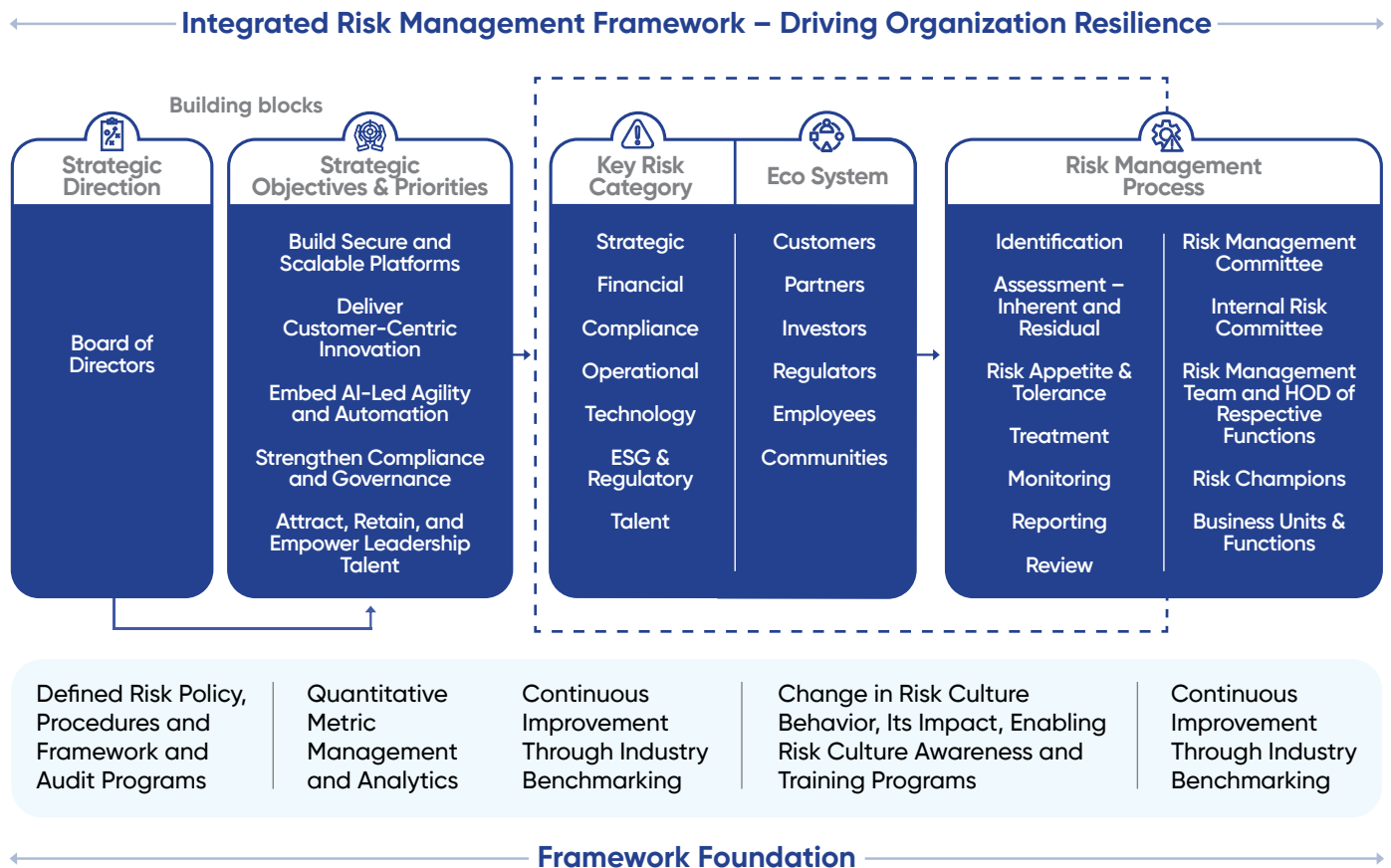
Component	Description
Risk Identification and Assessment	Risks across strategic, operational, financial, compliance, technology and ESG dimensions are assessed based on root cause, likelihood, impact and velocity. Control effectiveness is evaluated as part of each assessment.
Risk Registers	Each function maintains a risk register capturing descriptions, owners, mitigation actions, control status and review frequency. These feed into a consolidated enterprise-level register with defined escalation thresholds.
Risk Response	Mitigation and contingency plans are developed for each identified risk, aligned to business priorities and risk appetite. Escalation protocols are defined in advance.
Risk Reporting and Monitoring	Dashboards, management reviews and control self-assessments provide ongoing visibility into risk trends and mitigation progress. The Risk Management Committee receives periodic updates on enterprise-level exposures.

Benefits of Risk Management

Applying a risk lens to strategy and operations delivers enterprise-wide value.

Benefit	Description
Resilience by Design	The framework is designed to identify potential disruptions early, so that continuity plans are in place before they are needed.
Trust and Transparency	Structured governance and consistent reporting give stakeholders a clear view of how risks are managed.
Strategic Advantage	Risk insights inform leadership decision-making, supporting calculated risk-taking rather than reactive course correction.
Agility and Innovation	A clear view of the risk landscape allows faster responses to market and regulatory shifts while innovating responsibly.

Enterprise Risk Management Framework



Integrated Risk Management Framework – Driving Organisation Resilience

Tanla views risk management as a continuous operating discipline that informs how the organisation protects its platforms, serves its customers and makes strategic decisions.

The Enterprise Risk Management framework is anchored in a Board-approved Risk Management Policy and aligned with global practices, including ISO 31000:2018 and COSO ERM principles. It covers the full lifecycle of risk management, from identification and assessment through to mitigation, monitoring and reporting.

Governance Structure



This structure ensures that risk decisions escalate quickly and that ownership sits where it needs to. Business units and functions own their risks directly, with oversight from senior leadership and the Board-level Committee.

Tanla's approach is both top-down and bottom-up. The Board and Committee set risk appetite and review enterprise-level exposures. Business teams conduct risk assessments, control reviews and scenario planning, feeding insights upward so that strategic oversight stays grounded in operational reality.

Linking Risk to Performance and Accountability

During FY26, Tanla continued to integrate risk-linked expectations into individual and functional performance frameworks. Business leaders and critical role-holders carry defined responsibilities for risk mitigation, regulatory compliance, business continuity and incident response. These are assessed as part of regular performance reviews.

The intent is straightforward: risk ownership should be part of day-to-day decision making.

Organisational Pillars Reinforcing Tanla's Risk Culture

Cultural Pillar	Description
Leadership Emphasis	Leaders are expected to champion risk awareness and ethical conduct, and to make that visible in how they run their teams.
Participative Management	Encouraging cross-functional collaboration and inclusive engagement in strategic and risk-related discussions.
Accountability	Risk owners are clearly identified. Governance reviews and corrective actions are tracked to closure.
Risk-Responsive Rewards	Performance expectations account for how effectively individuals manage compliance, controls and resilience within their scope.
Embedded Risk Thinking	Risk assessments are built into major business, technology, product and vendor decisions as part of the evaluation process.
Open Forum Culture	Employees can raise concerns and flag emerging risks through defined channels at any point in the cycle.

Risk Appetite and Assessment Approach

Tanla's risk appetite is guided by business impact, customer impact, regulatory tolerance, service availability, data protection, reputation and long-term stakeholder value.

Risks are assessed based on:

1. Likelihood of occurrence
2. Potential business impact
3. Velocity or speed of impact
4. Control effectiveness
5. Residual exposure
6. Regulatory and reputational implications
7. Alignment with strategic priorities

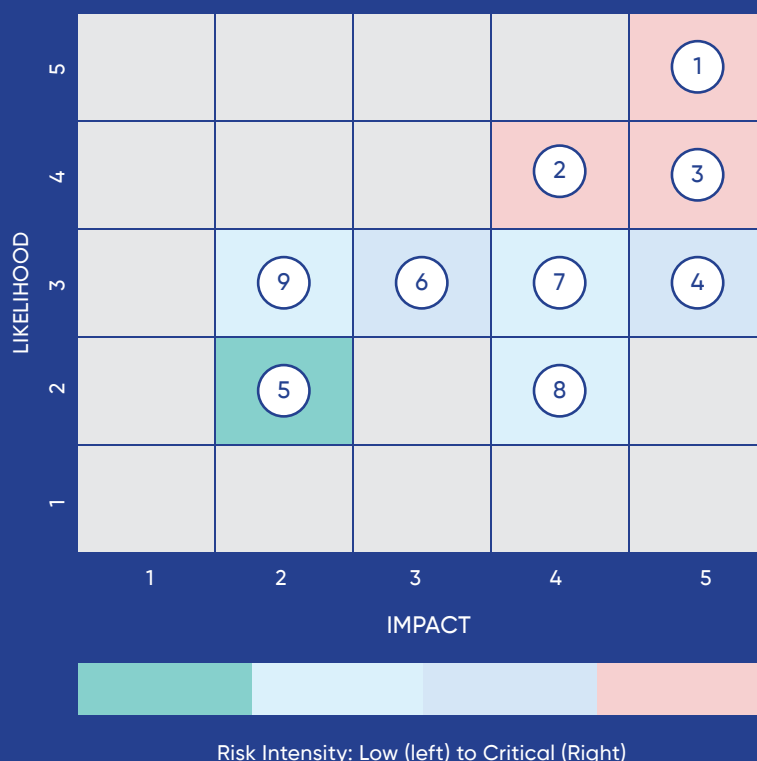
Risk ratings are reviewed periodically by risk owners and escalated to senior leadership and the Risk Management Committee based on defined thresholds.

Integrated Risk Management Framework – Driving Organisation Resilience

Critical Zone: Cybersecurity threats fall into this quadrant due to their high frequency, severe impact potential, and evolving regulatory implications. These risks require immediate, continuous mitigation and enterprise-wide vigilance.

High-Risk Zone: Risks such as infrastructure scalability and leadership pipeline gaps are positioned here. While they may not pose an immediate threat to continuity, their cumulative effect can constrain Tanla's growth, efficiency, and service reliability if left unaddressed.

Moderate-to-High Zone: Customer concentration risk, though less volatile, represents a long-term threat to revenue stability. Over-reliance on a limited client base could amplify exposure if market dynamics change, underscoring the need for portfolio diversification.



1 Cybersecurity Threats

2 Third-Party Service Disruption

3 Data Protection & Consent Risk

4 Business Continuity & DR

5 AI Governance Risk

6 Technology Debt

7 Leadership Continuity

8 Market-Disruptive Pricing

9 New Geography Expansion

Tanla uses a likelihood-impact matrix to prioritise key risks and determine the level of management attention each requires.

Key enterprise risk – heat map reference | FY26

Risk	Likelihood	Impact	Rating	Governance response
Cybersecurity Threats	Almost Certain (25%)	Catastrophic (5)	Critical	Immediate senior management attention with continuous oversight. Controls tested against realistic threat scenarios and reviewed at the Board-level Risk Management Committee.
Third-Party Service Disruption	Likely (20%)	Major (4)	Critical	Immediate senior management attention with continuous oversight. Structural dependency on non-substitutable ecosystem partners accepted and actively managed through impact mitigation and escalation protocols.
Data Protection & Consent Regulatory Risk	Likely (20%)	Catastrophic (5)	Critical	Immediate senior management attention with continuous oversight. DPDPA and TRAI TCCCPR compliance tracked and embedded into platform development and regulatory engagement cycles.
Business Continuity & DR	Possible (15%)	Catastrophic (5)	High	Management action plan with regular tracking and Committee-level escalation when required. DR modernisation programme in execution; drill frequency and RTO targets reviewed periodically.
Technology Debt	Possible (15%)	Moderate (3)	High	Management action plan with regular tracking and Committee-level escalation when required. Phased modernisation roadmap in execution with approved FY26 upgrade programme.

Leadership Continuity Risk	Possible (13%)	Major (4)	Moderate	Defined controls with periodic review by functional heads. Succession planning and leadership development programmes reviewed at Board level on a defined cycle.
Market-Disruptive Pricing Strategies	Unlikely (10%)	Major (4)	Moderate	Defined controls with periodic review by functional heads. Value-led pricing and channel diversification strategy monitored against margin and volume targets.
New Geography Expansion Risk	Possible (13%)	Minor (2)	Moderate	Defined controls with periodic review by functional heads. Phased market entry framework with structured regulatory and commercial assessment before capital commitment.
AI Governance Risk	Unlikely (10%)	Minor (2)	Low / Emerging	Ongoing monitoring and periodic reassessment. Responsible AI governance framework in place; regulatory developments tracked and integrated into product and compliance planning.

- **Critical** – severe business, regulatory or operational impact; immediate senior management attention
- **High** – significant exposure; management action plan with Committee-level escalation
- **Moderate** – manageable exposure; defined controls with periodic functional review
- **Low / Emerging** – contained; ongoing monitoring and reassessment

Key Enterprise Risks, Opportunities and Mitigation Strategies

Enterprise Risk	Risk in Detail	Contributing Risk Factors	Mitigation Strategies	Outcomes	Capitals Impacted
Cyber Security threats	Cyber-attacks are growing more sophisticated, particularly with AI-enabled methods. Given the sensitivity of data Tanla handles and the criticality of its platforms, a successful breach could create operational, regulatory and reputational exposure.	Rapidly evolving threat landscape. Third-party connections widen the attack surface. Data protection obligations increasing across jurisdictions.	CISO-led governance with dedicated threat detection and monitoring. Regular security testing including penetration tests and vulnerability assessments. Defined incident response protocols. Employee awareness programmes. Third-party security reviews. Security certifications and independent assessments.	Improved threat visibility and faster detection. Incident response tested through planned exercises. Continued investment in secure operations.	Financial, Intellectual, Social and Relationship, Manufactured
Third-Party Service Disruption	Tanla depends on technology and telecom partners for delivery. A disruption at a critical partner could affect customer experience, availability and revenue, and business continuity.	The ecosystem is interconnected. A single partner failure can cascade. Partner commercial and operating models are evolving, introducing new dependencies.	Vendor governance; vendor diversification, service-level monitoring; contractual controls, contingency planning, redundancy arrangements, periodic partner reviews.	Contingency plans in place for priority vendor failure scenarios. Stronger oversight of critical dependencies.	Financial, Social and Relationship, Manufactured
Business Continuity and Disaster Recovery	Disruption to critical platforms, infrastructure or operations may impact availability, customer commitments, revenue continuity and stakeholder confidence.	Disruption can stem from multiple sources including technology failures, geopolitical events and climate incidents. Customer expectations for availability continue to rise.	Enterprise-wide BCP/DR framework with defined recovery objectives. Periodic testing of recovery plans. Critical services prioritised for accelerated recovery. Crisis response protocols in place.	Recovery plans tested and updated during the year. Critical service prioritisation defined.	Financial, Social and Relationship, Manufactured

Technology Debt	Legacy technology, delayed upgrades and fragmented architecture can limit scalability, increase cost and weaken platform resilience.	Ageing components remain in the stack. Automation coverage is uneven. Scale and integration complexity increasing with growth.	Platform modernisation with phased decommissioning of legacy components. Infrastructure upgrades and increased automation. Architecture reviews to identify consolidation opportunities.	Progress on modernisation roadmap. Improved stability where upgrades completed. Enhanced readiness for future growth.	Financial, Intellectual, Manufactured
Market-Disruptive Pricing Strategies	Intense pricing pressure could erode margins and affect profitability as the market matures and channel mix evolves.	The enterprise communication market is competitive and price-sensitive. Channel shifts are changing the cost and revenue profile.	Value-led growth focused on differentiated offerings and richer channels. Disciplined pricing and deeper enterprise engagement.	Stronger customer relationships built around value. Sustained margin discipline alongside volume growth.	Financial, Social and Relationship
New Geography Expansion Risk	Expanding into new geographies without a clear localised approach may create execution, regulatory, commercial or investment risks.	Each market has distinct regulatory, competitive and adoption dynamics. Partner readiness and go-to-market complexity vary by region.	Phased expansion with structured market assessment. Regulatory evaluation and local partnership development. Regional expertise built into go-to-market planning.	Market entries evaluated against defined criteria. Regulatory risks identified early in the process.	Financial, Intellectual, Social and Relationship
Leadership Continuity Risk	Loss of critical leadership talent could disrupt strategic continuity and weaken execution during a period of growth and transformation.	The senior talent market is competitive. Tanla's growth and transformation agenda requires capabilities that take time to build internally.	Succession planning for critical roles. Leadership development and capability-building programmes. Retention initiatives informed by periodic talent reviews. Board-level governance oversight.	Leadership pipeline reviewed during the year. Succession coverage assessed for critical roles.	Human, Intellectual
AI Governance Risk	AI adoption across the threat landscape, creates risks around cybersecurity, data protection, transparency and regulatory compliance. Responsible use, model governance grow more important as adoption scales.	AI-enabled threats are growing in sophistication. Internal adoption introduces questions around data handling, explainability and oversight. Regulatory frameworks for AI are still emerging.	Responsible AI governance framework with defined controls. Security reviews covering AI-related threat vectors. Access monitoring and awareness initiatives. Alignment with emerging standards and regulatory expectations	AI governance framework in place and evolving with adoption. Improved awareness of AI-related risks. Capability to respond to AI-enabled threats strengthened.	Financial, Intellectual, Social and Relationship, Manufactured

Risk-Based Action Matrix

- Critical**
 Critical Risk, Immediate action required by the management.
- High**
 High risk, Corporate senior management attention needed to develop and possibly initiate action steps in the near future
- Moderate**
 Moderate Risk, Functional head attention needed.
- Low**
 Low risk, Managed by routine procedures. Risk may be consciously accepted or targeted for resource re-allocation.

KEY ENTERPRISE RISK – HEAT MAP | FY26

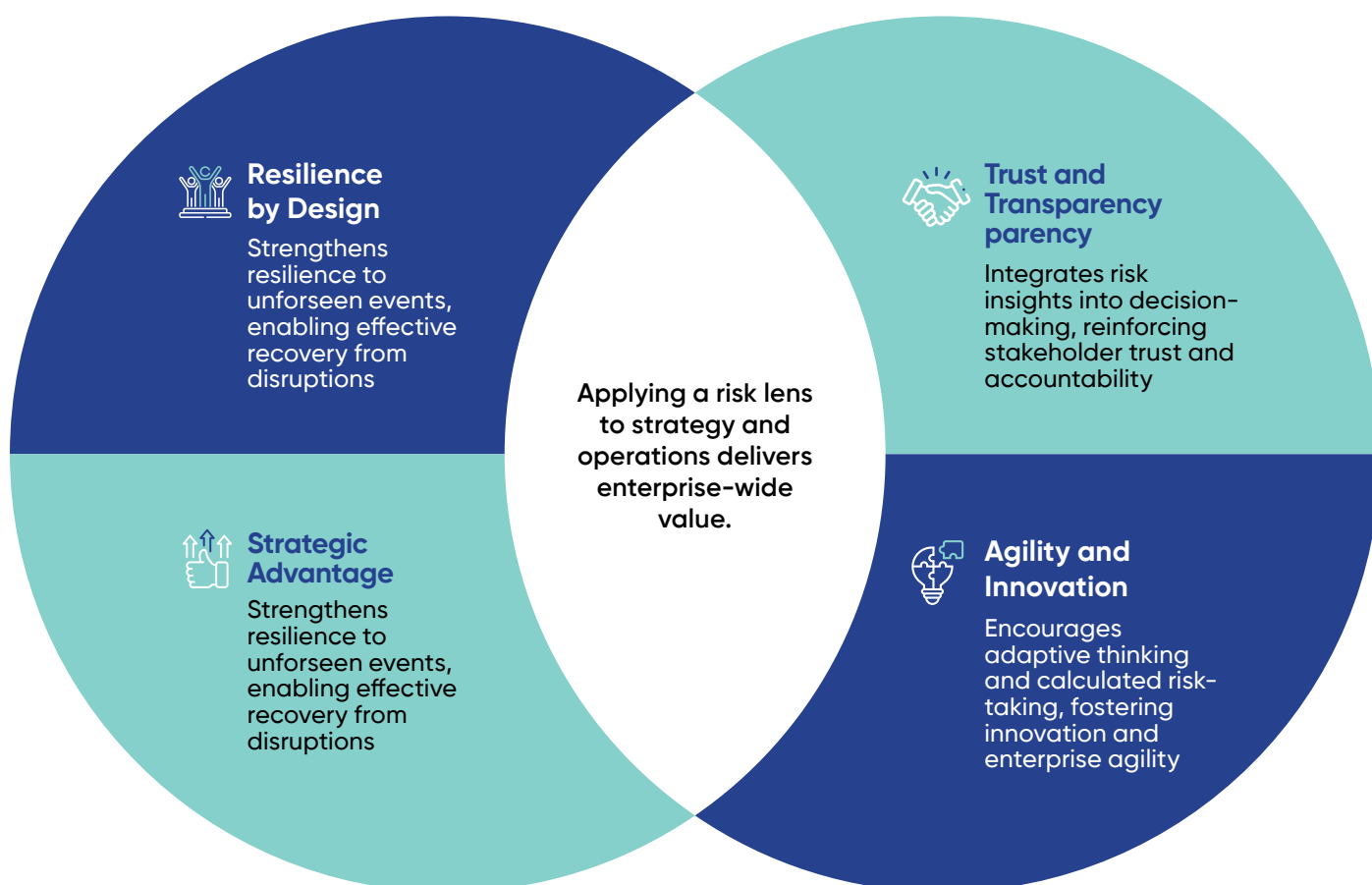


Risk-Based Action Matrix – Likelihood vs Impact | FY26

Tanla uses a Risk-Based Action Matrix to prioritise mitigation actions and direct management attention based on exposure and preparedness.

Action Zone	Definition	Mapped Risks	Recommended Actions
Improve High impact · Low preparedness	High-impact risks where preparedness needs further strengthening. Current controls require acceleration to close the gap between exposure and resilience.	Data Protection & Consent Regulatory Risk New Geography Expansion Risk	Accelerate DPDPA and TRAI TCCPR compliance readiness. Strengthen consent architecture and data handling controls ahead of regulatory enforcement timelines. Reinforce market-entry governance frameworks before committing capital to new geographies. Regulatory risk assessments to precede each market entry decision.
Manage / Test High impact · High preparedness	Material risks with active controls in place that require periodic stress-testing and sustained executive oversight to confirm continued effectiveness.	Cybersecurity Threats Third-Party Service Disruption Business Continuity & DR	Test controls against realistic and evolving scenarios – SOC implementation, DR drills, vendor failover simulations. Track mitigation progress and residual exposure at the Risk Management Committee level. Validate that incident response protocols remain fit for purpose as threat landscapes evolve.
Monitor Medium severity · Active controls	Medium-severity risks with active controls requiring vigilant monitoring for early warning signals and prompt escalation if exposure intensifies.	Technology Debt Leadership Continuity Risk AI Governance Risk	Track leading indicators – technology debt service impact, attrition trends, and emerging AI regulatory signals. Escalate to senior management if risk profile shifts. Review mitigation plans at defined intervals and ensure succession and modernisation programmes remain on track.
Optimise Lower impact · Effective controls	Lower-impact risks where effective controls are in place. Can be selectively accepted with periodic review to confirm control adequacy and enable resource reallocation to higher-exposure areas.	Market-Disruptive Pricing Strategies	Periodic review to confirm that value-led pricing strategy and channel diversification controls remain effective. Reallocate risk management resources toward higher-exposure zones as warranted. Monitor competitive pricing dynamics and OTT channel mix for signals of increasing exposure.

Fostering a Risk-Aware Culture at Tanla



Applying a risk lens to strategy and operations delivers enterprise-wide value

An effective risk management programme depends on shared accountability. During FY26, Tanla invested in building that accountability through training, leadership engagement and cross-functional discussion.

Risk considerations are part of how the organisation makes decisions, from business planning and technology choices through to vendor evaluation and product development. Employees and business leaders are expected to identify risks early and raise concerns rather than wait for a formal review cycle.

Accountability is reinforced by linking risk ownership to functional responsibilities. Risk metrics, control reviews and mitigation progress are discussed periodically with relevant leadership teams.

CyberWatch Awareness Campaign:

Monthly Security Awareness Campaign to translate risk awareness into everyday employee behaviour, the CISO office continued CyberWatch, a structured monthly communication programme running through FY26. Each month, a focused campaign covering a distinct cybersecurity theme was issued to all employees, spanning topics such as multi-factor authentication, cyber hygiene, deepfake scams, zero trust principles, ransomware defence, phishing identification, password management, and data privacy in remote working environments. Delivered in varied formats including static visuals, carousels and short videos, the communications were designed to be accessible and engaging rather than compliance driven.

The programme followed a quarterly rhythm across four themes: foundational security practices in Q1, emerging technology risks in Q2, threat awareness and data protection in Q3, and a closing quarter in Q4 that addressed social engineering, cloud security essentials, and a year-in-review of the organization's cyber awareness journey.



In line with regulatory developments, select topics were covered during the year to reflect emerging priorities. A dedicated communication on India's Digital Personal Data Protection Act was released, covering what the law means for Tanla and its employees, the roles and responsibilities it defines, how consent must be obtained and managed, and the specific obligations employees are expected to uphold in their day-to-day work.

Complementing the monthly cadence, the CISO office also conducted a mandatory all-employee session that went deeper into the human side of cyber risk, covering real-world examples of security breaches, how phishing and social engineering attacks are growing in sophistication, practical steps employees can take to safeguard Tanla's data and systems, key dos and don'ts when facing social engineering attempts, and safe practices when working with external stakeholders. Together, the CyberWatch programme and this structured session ensured that security remained a live, visible, and actively practiced discipline across the organization throughout the year.

Emerging Risks

Tanla continuously monitors for risks that have not yet fully materialised but could become significant. During FY26, two emerging themes received focused attention.

Emerging Risk 1: AI-Enabled Technology and Cyber Risk

Area	Description
Description	AI is changing both the opportunity and threat landscape. Externally, AI-enabled attacks are growing more sophisticated and harder to detect. Internally, AI adoption introduces questions around data handling, model oversight and transparency.
Potential Impact	Increased exposure to advanced cyber threats. Regulatory and compliance risk as AI governance frameworks take shape globally. Reputational risk if internal AI use is not managed responsibly.
Risk Rating	Likelihood – Medium; Impact – High; Overall – High.
Mitigation Actions	Responsible AI governance framework with defined controls for internal use. Security reviews covering AI-specific threat vectors. Access monitoring and employee awareness programmes. Alignment with emerging AI management standards and regulatory expectations.

Emerging Risk 2: Geopolitical and Climate-Related Events

Area	Description
Description	Geopolitical instability, climate-related events or localised disruptions could affect infrastructure availability, supply chains and the continuity of customer-facing services.
Potential Impact	Service interruptions, revenue loss and erosion of customer confidence.
Risk Rating	Likelihood – Medium; Impact – High; Overall – High.
Mitigation Actions	Geographic distribution of critical infrastructure. Business continuity and disaster recovery plans tested periodically. Crisis response protocols defined for priority scenarios. Critical service dependencies reviewed and updated.

Monitoring Risk Management Effectiveness

Risk monitoring is a core component of Tanla's ERM framework. During FY26, the organisation continued to implement a structured review cycle involving risk owners, senior leadership, the Internal Risk Committee and the Board-level Risk Management Committee.

Key activities included:

1. Periodic review of risks that matter and key enterprise risks, including mitigation progress and control effectiveness.
2. Control self-assessments by designated risk owners.
3. Monitoring of emerging risk themes.
4. Integration of risk considerations into business and functional reviews.
5. Continued strengthening of cybersecurity, business continuity and compliance governance.
6. Periodic reporting to senior leadership and the Risk Management Committee.

These mechanisms give the Board and management a current view of risk performance and enable timely escalation where needed.

Risk Monitoring and Reporting Functional Roles

Responsibility Area	Description
RTM Mitigation Oversight	Evaluate mitigation progress for high-priority risks and recommend improvements where required.
Risk MIS and Self-Assessment Review	Review risk owner self-assessments, identify control gaps and ensure corrective actions are initiated and tracked.
Reporting to Risk Committee and Board	Provide structured updates on key risks, emerging trends, mitigation status and control effectiveness.
Continuous Risk Intelligence	Monitor the evolving risk landscape and feed relevant insights into strategic and operational decision-making.



Double Materiality Assessment

Tanla Platforms Limited has successfully conducted a comprehensive double materiality assessment to identify key sustainability topics that are material to our business and stakeholders. This assessment evaluated both the impacts of our business on society and the environment (impact materiality) and the ways in which sustainability issues present business risks and opportunities for Tanla (financial materiality).

The initiation of the double materiality assessment involved the identification of Universe of Issues, which are material for Tanla's business through integration of various sources, including global frameworks and standards, ESG rating frameworks, emerging mega trends, Tanla's existing material issues, and peer analysis.

The methodology employed to assess impact materiality was in accordance with EFRAG's implementation guidelines. This involved evaluating type of impact, scale, scope, likelihood, and irremediability for each universe of issue. For scale, we analysed the magnitude of the impact on both the environment and society. Scope was assessed in terms of the geographical reach of the impact, while likelihood considered the probability of the potential impact occurring. Irremediability scores were used to gauge the difficulty of mitigating any negative effects we may have

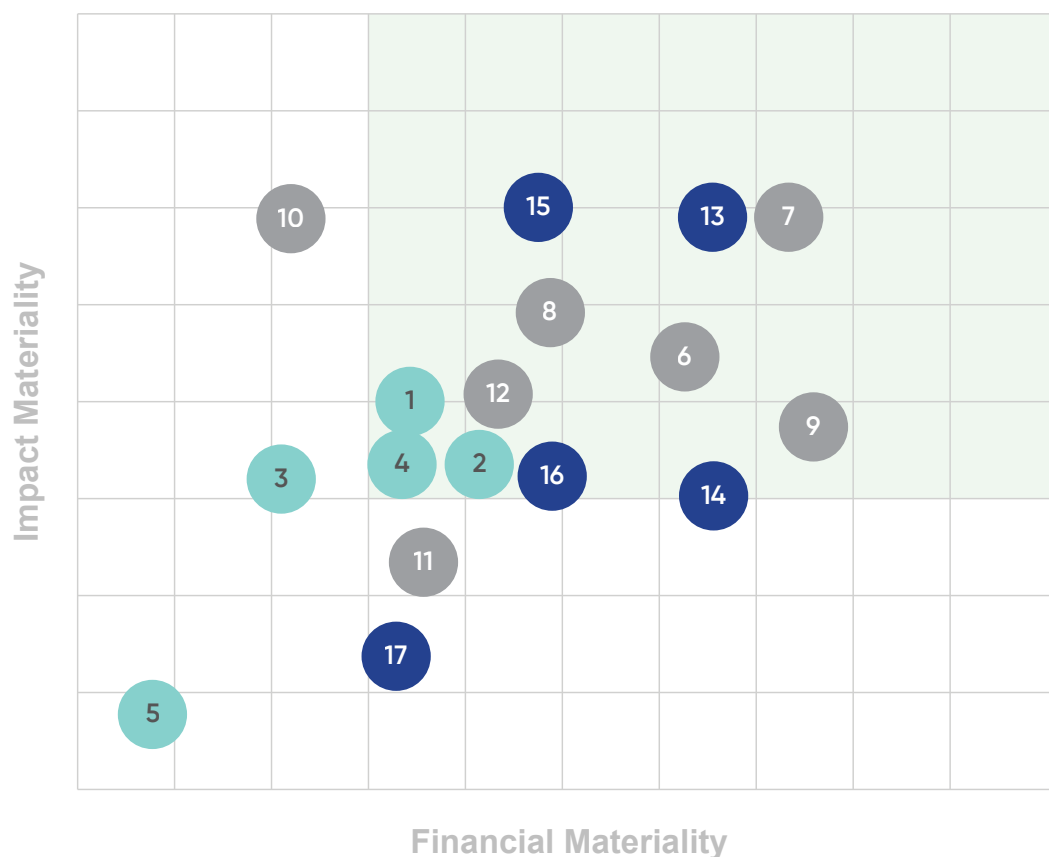
The financial materiality assessment was conducted by evaluating risks and opportunities based on their potential impact on the company's top-line growth, bottom-line performance, business continuity, and reputation. This evaluation was complemented by an analysis of the likelihood of each identified risk or opportunity.

We adopted a holistic approach by considering both outside-in and inside-out perspectives throughout the assessment. This involved active engagement with internal stakeholders, including the leadership team and employees, as well as external stakeholders. External stakeholder perspectives were incorporated through surveys conducted with a selected group of suppliers, ensuring a balanced and comprehensive evaluation.

The findings from this assessment will be subject to annual review to ensure ongoing relevance and accuracy.

Tanla adopted a holistic approach by considering both outside-in and inside-out perspectives throughout the assessment. This involved active engagement with internal stakeholders, including members of the leadership team and employees across functions, as well as external stakeholders. External stakeholder perspectives were incorporated through surveys conducted with a selected group of suppliers, ensuring a balanced and comprehensive evaluation.

Double Materiality Matrix



S.No	Dimension	Universe Issues
1	Environment	Climate Change
2		Energy Management
3		Water Consumption
4		Waste Management
5		Biodiversity Loss
6	Social	Talent Attraction, Development, Engagement & Retention
7		Employee Health, Safety & Wellbeing
8		Diversity, Equity & Inclusion
9		Customer Engagement
10		Social Impact & Community Engagement
11		Human Rights
12		Responsible Technology & AI Ethics
13	Governance	Governance, Ethics & Corporate Culture
14		Digital Trust, Privacy & Cybersecurity
15		Transparency, Reporting & Policy Engagement
16		Sustainable Innovation & Digital Solutions
17		Supply Chain Management

The table below presents the impacts, risks, and opportunities associated with the double material issues identified and assessed as material by Tanla through its Double Materiality Assessment (DMA).

S.No	Topic	Impact, Risk and Opportunity (IRO) Description	Type of IRO
1	Climate Change	GHG emissions (Scope 1, Scope 2, and partially covered Scope 3) from office operations, diesel usage, and energy- intensive data centre operations contribute to climate change. Although the organization has conducted a climate risk assessment and initiated emissions tracking, the absence of a structured decarbonization roadmap and limited Scope 3 coverage led to continued environmental impact.	Negative Impact
		Transition risks arising from tightening climate regulations, renewable energy mandates, and emissions reduction targets may increase compliance costs and require investments in energy-efficient data infrastructure and low-carbon technologies. Additionally, physical climate risks such as extreme heat, flooding, and water stress may affect data centre cooling efficiency, operational continuity, and service reliability, posing risks to business operations despite existing risk assessments.	Risk
2	Energy Management	Adoption of renewable energy, improved energy efficiency, and the use of green data centres help reduce dependence on fossil fuels and lower environmental footprint from operations.	Positive Impact
		Dependence on conventional energy sources for offices and backup systems, along with exposure to rising energy prices and stricter regulatory expectations, may increase operational costs and require additional investments in energy-efficient infrastructure.	Risk
		Enhancing energy efficiency across operations, increasing the share of renewable energy, and optimizing data centre energy usage can reduce costs, improve operational resilience, and support compliance with evolving energy and carbon regulations.	Opportunity

3	Waste Management	Structured handling of e-waste through authorized recyclers and the adoption of zero-plastic practices across offices support responsible waste management and reduce environmental impact.	Positive Impact
		Limited traceability other waste streams, may pose risks related to improper disposal, regulatory non-compliance, and lack of visibility over downstream environmental impact.	Risk
		Strengthening end-to-end waste tracking, expanding waste segregation practices, and partnering with certified waste management vendors for all waste streams can enhance compliance, improve environmental outcomes, and support circular economy practices	Opportunity
4	Talent Attraction, Development, Engagement & Retention	Focused investments in talent, continuous learning, and employee engagement build a high-performing workforce aligned with Tanla's innovation strategy, enhancing satisfaction, strengthening its employer brand, improving retention, and supporting sustained innovation and long-term resilience.	Positive Impact
		There is a risk of talent attrition and skill shortages due to intense competition for digital and telecom professionals, along with skill obsolescence from rapid technological change. Dependence on specialized talent may also affect workforce stability, productivity, and business continuity.	Risk
		There is an opportunity to strengthen competitive advantage by developing a future-ready talent ecosystem and enhancing the employee value proposition through flexible work models and strong career pathways to improve engagement, retention, and talent attraction.	Opportunity
5	Employee Health, Safety & Wellbeing	A strong focus on employee health, safety, and wellbeing fosters a supportive and resilient work environment, enhancing employee morale, productivity, and engagement. Initiatives that promote physical and mental wellbeing, along with safe workplace practices, contribute to reduced absenteeism, improved performance, and a more committed workforce aligned with organizational goals.	Positive Impact
		Inadequate attention to employee health, safety, and wellbeing may lead to increased stress, burnout, workplace incidents, and lower morale, negatively impacting productivity and retention. Evolving workplace expectations and regulatory requirements also pose compliance risks if not effectively managed, potentially affecting business continuity and reputation.	Risk
6	Diversity, Equity & Inclusion	A strong focus on diversity, equity, and inclusion fosters an inclusive culture that drives innovation, improves engagement, enhances decision-making, and supports long-term business success and reputation.	Positive Impact
		There is an opportunity to strengthen performance by embedding inclusive practices, expanding diverse hiring, promoting equitable growth, enhancing innovation, and attracting top talent.	Opportunity
7	Customer Engagement	A strong emphasis on customer engagement strengthens trust, satisfaction, and long-term relationships by delivering personalized, reliable, and seamless communication experiences. This drives higher customer loyalty, enhances brand reputation, and supports sustained revenue growth by aligning services closely with evolving customer needs and expectations.	Positive Impact
		There is always an opportunity to further enhance customer engagement by leveraging advanced analytics, AI-driven insights, and strategies to deliver more personalized and proactive experiences. Strengthening feedback mechanisms and continuously innovating service offerings can deepen customer relationships, improve retention, and create a differentiated market position.	Opportunity
8	Responsible Technology & AI Ethics	A strong commitment to responsible technology and AI ethics fosters trust through transparent, secure, and fair use of data and platforms, enhancing customer confidence, strengthening reputation, and supporting sustainable innovation.	Positive Impact
		There is an opportunity to lead in ethical innovation by embedding responsible AI practices, enhancing data protection and transparency, and differentiating through trusted and responsible digital solutions.	Opportunity

9	Governance, Ethics & Corporate Culture	A strong governance framework and ethical culture enhance transparency, accountability, and trust, aligning employees, reducing misconduct risks, and supporting sustainable long-term growth.	Positive Impact
		Any inconsistency in corporate culture or ethical lapses can result in compliance failures, reputational harm, loss of stakeholder trust, regulatory penalties, and diminished employee confidence, ultimately affecting operational performance and long-term sustainability.	Risk
10	Digital Trust, Privacy & Cybersecurity	Strong governance frameworks, compliance with applicable data protection regulations like GDPR etc., and deployment of advanced cybersecurity systems help ensure secure handling of customer data and maintain stakeholder trust.	Positive Impact
		Despite robust controls, there remains an inherent risk of data breaches, cyberattacks, and evolving regulatory requirements. Potential vulnerabilities in third-party integrations, cloud environments, or data transmission channels may expose the organization to risks of data breaches, service disruptions, or regulatory penalties	Risk
11	Transparency, Reporting & Policy Engagement	Tanla demonstrates strong transparency through the annual publication of its Integrated Report. Active participation in global ESG benchmarks reflect robust disclosures, high governance standards, and proactive stakeholder engagement.	Positive Impact
		To further strengthen leadership positioning through enhanced disclosures, alignment with emerging global standards (such as IFRS/CSRD updates), deeper stakeholder engagement, and leveraging ESG performance to attract investors, clients, and strategic partnerships.	Opportunity
12	Sustainable Innovation & Digital Solutions	Development and deployment of innovative digital communication platforms and solutions enable efficient resource utilization, reduced physical infrastructure dependency, and lower environmental footprint. Continuous focus on scalable, secure, and sustainable technology solutions strengthens business competitiveness and supports clients in achieving their digital transformation and sustainability goals.	Positive Impact
		Rapid technological advancements, increasing demand for high-performance platforms, and evolving sustainability expectations may require continuous investment in innovation, infrastructure upgrades, and talent. Failure to keep pace may impact competitiveness, operational efficiency, and client retention.	Risk
		There is an opportunity to strengthen market position by enhancing sustainable product offerings, leveraging AI and digital platforms to improve efficiency, expanding into green and responsible technology solutions, and driving differentiation through innovation-led sustainability.	Opportunity

■ Positive Impact
 ■ Negative Impact
 ■ Opportunity
 ■ Risk

To the Members,

The Board of Directors presents the Company's Thirtieth(30th) Integrated Annual Report and the Company's Audited Financial Statements for the financial year ended March 31, 2026.

Financial Results

(INR Lakhs)

Particulars	Standalone		Consolidated	
	FY26	FY25	FY26	FY25
Revenue from operations	74,433.58	85,402.21	4,41,770.64	4,02,772.15
Other income	15,581.82	30,512.94	3,726.54	4,022.41
Total Income	90,015.40	1,15,915.15	4,45,497.18	4,06,794.56
Cost of services	63,554.68	71,032.75	3,24,306.10	2,97,698.23
Operating expenses	10,763.56	11,327.01	45,529.01	36,588.33
Depreciation	732.40	825.28	12,220.50	9,777.43
Total Expenses	75,050.64	83,185.04	3,82,055.61	3,44,063.99
Profit before tax and exceptional items	14,964.76	32,730.11	63,441.57	62,730.57
Profit before Tax	14,964.76	32,730.11	63,441.57	62,730.57
Less: Tax expense	1,073.71	1290.32	12,526.99	12,002.29
Profit After Tax	13,891.05	31,439.79	50,914.58	50,728.28
Other Comprehensive Income	(91.06)	(196.99)	3,969.22	38.03
Total Comprehensive Income	13,799.99	31,242.80	54,883.80	50,766.31
Attributable to:				
Shareholders of the Company	13,799.99	31,242.80	54,883.80	50,766.31
Earnings per Share (EPS)–Basic	10.46	23.40	38.36	37.76
Earnings per Share (EPS)–Diluted	10.43	23.36	38.24	37.68

Performance Review & Company's State of Affairs

On Standalone basis, Revenue from Operations of the Company amounted to INR 74,433.58 lakhs for FY26 as against INR 85,402.21 in FY25 and a Profit before Tax (PBT) of INR 14,964.76 lakhs for the FY26 has been reported as against INR 32,730.11 lakhs for FY25. After deducting INR 1,073.71 lakhs for income tax, the operations of the Company resulted in a net profit of INR 13,891.05 lakhs for FY26 as against INR 31,439.79 lakhs in FY25.

On Consolidated basis, Revenue from Operations of the Company amounted to INR 4,41,770.64 lakhs for FY26 as against INR 4,02,772.15 lakhs in FY25. The Company has earned a PBT of INR 63,441.57 lakhs for FY26 as against INR 62,730.57 lakhs in FY25. The operations resulted in a net profit of INR 54,883.80 lakhs attributable to the shareholders of the Company in FY26 as against INR 50,766.31 lakhs in FY25.

During the financial year ended March 31, 2026, the Company continued to strengthen its position in the CPaaS and digital communications ecosystem through a strategic shift towards AI-native platforms, sustained focus on innovation, customer-centric solutions and operational excellence. The Company increased its investments in artificial intelligence and intelligent platform capabilities, advancing integration of AI across its product portfolio to deliver greater value across the digital interactions value chain. The Company remained focused on sustainable growth, profitability and long-term value creation for its stakeholders.

Dividend

The Company declared dividend as under:

	FY26		
	Paid-up- share capital (INR lakhs)	Dividend per share (in INR)	Dividend payout (in INR lakhs)
First Interim Dividend	1326.17	6	7,957.04
Second Interim Dividend	1326.17	6	7,957.04
Total dividend		12	15,914.08

The Company has adopted a Dividend Distribution Policy in accordance with Regulation 43A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), which sets out the parameters for declaration and distribution of dividends on the equity shares of the Company. The dividends declared during the year were in accordance with the said Policy. The Company has not declared any final dividend.

The Dividend Distribution Policy is available on the Company's website at

<https://tanla.azureedge.net/resources/media/images/Policies/DividendDistributionPolicy.pdf>

Transfer to Reserves

During the financial year under review, the Company has not transferred any amount to the General Reserve.

Share Capital

During the year under review, there was no change in the authorized share capital of the Company. The authorized share capital of the Company is INR 20,00,00,000/- divided into 20,00,00,000 Equity Shares of INR 1/- each.

During the year under review, the Issued, Subscribed and Paid-up Equity Share Capital of the Company decreased from INR 1,346.17 lakhs to INR 1,326.17 lakhs consequent upon the buyback of shares and extinguishment of 20,00,000 fully paid-up equity shares having a face value of INR 1/- each.

The Board of Directors, at its meeting held on June 16, 2025, approved the buyback of shares up to 20,00,000 fully paid-up equity shares of face value INR 1/- each at a price of INR 875/- per equity share, for an aggregate consideration not exceeding INR 17,500.00 lakhs, subject to approval of the shareholders and other regulatory approvals. The shareholders approved the buyback by way of a Special Resolution on July 16, 2025. The buyback process was completed and closed on August 4, 2025, and the bought-back shares were subsequently extinguished in accordance with the applicable provisions of the Companies Act, 2013 and the Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018. The paid-up-share capital decreased to INR 13,26,17,359 from INR 13,46,17,359.

Particulars	March 31, 2025		March 31, 2026	
	No. of Shares	INR	No. of Shares	INR
Share Capital				
Authorized Equity shares of INR 1/- each	20,00,00,000	20,00,00,000	20,00,00,000	20,00,00,000
Issued, Subscribed and fully paid-up equity share of INR 1/- each fully paid-up	13,26,17,359	13,26,17,359	13,46,17,359	13,46,17,359

Buy-back of Equity Shares

During the year under review, the Company completed a buy-back of 20,00,000 fully paid-up equity shares of face value INR 1/- each at a price of INR 875/- per equity share, aggregating to INR 17,500.00 lakhs, through the tender offer route. The buyback was undertaken in accordance with the applicable provisions of the Companies Act, 2013, the Securities and Exchange Board of India (Buy-Back of Securities) Regulations, 2018, as amended, and other applicable laws.

Consequent to the buy-back, the paid-up equity share capital of the Company was reduced by INR 20,00,000, representing the nominal value of the equity shares bought back. The paid-up-share capital decreased to INR 13,26,17,359 from INR 13,46,17,359.

An amount equivalent to the nominal value of the equity shares bought back i.e., INR 20 Lakhs has been transferred to the Capital Redemption Reserve (CRR).

The details of the buyback are available on the Company's website at <https://www.tanla.com/investor-relations/buyback> and in the disclosures made to the stock exchanges.

Management Discussion and Analysis

Management Discussion and Analysis Report for the year under review, as per the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), is presented in a separate section, which forms part of this Integrated Annual Report.

Consolidated Financial Statements

Pursuant to the provisions of Section 129(3) of the Companies Act, 2013 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Company has prepared the Consolidated Financial Statements for the financial year FY26 in accordance with the applicable Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time.

The Consolidated Financial Statements have been prepared based on the audited financial statements of the Company and its subsidiaries, as approved by their respective Boards of Directors. The audited Consolidated Financial Statements together with the Independent Auditors' Report thereon form part of this Integrated Annual Report.

Change in the nature of the business, if any

There is no change in the nature of the business of the Company or any of its subsidiaries during the year under review.

Material changes and commitments, affecting the financial position of the Company

There are no material changes and commitments affecting the financial position of the Company that have occurred between the end of the financial year of the Company to which the financial statements relate and the date of this report.

Deposits

During the year under review, the Company has neither accepted nor renewed any deposit within the meaning of Section 73 and 76 of the Companies Act, read with Companies (Acceptance of Deposits) Rules, 2014.

Particulars of loans, guarantees or investments

The particulars of loans, guarantees and investments covered under the provisions of Section 186 of the Companies Act, 2013 are disclosed in the notes to the standalone and consolidated financial statements forming part of this Integrated Annual Report.

Particulars of contracts or arrangements made with related parties

All related party transactions that were entered into during the financial year were in the ordinary course of business and on an arm's length basis. There were no materially significant related party transactions entered into by the Company with its Promoters, Directors, Key Managerial Personnel or other designated persons that could have had a potential conflict with the interests of the Company.

The Company has adopted a Policy on Related Party Transactions to ensure proper identification, approval, monitoring and reporting of related party transactions in compliance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Policy on Related Party Transactions, as approved by the Board of Directors, is available on the Company's website and can be accessed at

https://tanla.azureedge.net/resources/media/images/Policies/Policy_on_materiality_of_Related_Party_Transactions.pdf

Pursuant to Section 134(3)(h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014, the disclosure in Form AOC-2 is not applicable to the Company, as all related party transactions entered into during the year were in the ordinary course of business and on an arm's length basis.

Subsidiaries, Joint Ventures and Associates

As on March 31, 2026, the Company had 5 subsidiaries and 12 step-down subsidiaries (including LLP). There was no material change in the nature of business carried out by the subsidiaries during FY26.

During FY26, the following overseas entities were incorporated by the Company's wholly owned subsidiary companies:

- (i) Karix Mobile LLC, in the Kingdom of Saudi Arabia on June 19, 2025, as a subsidiary of Karix Mobile Private Limited; and
- (ii) Karix Brasil LTDA, in Brazil on January 9, 2026, as a subsidiary of Karix Mobile FZ LLC.

Consequently, both entities became step-down subsidiaries of the Company.

During FY26, Gamooga Softtech Private Limited (Transferor) was merged with its holding company, Karix Mobile Private Limited (Transferee), pursuant to a Scheme of Arrangement. The Regional Director, South East Region, Hyderabad, issued an order dated November 24, 2025 approving the Scheme of Arrangement for the merger of Gamooga Softtech Private Limited with Karix Mobile Private Limited. The said order was received by the Transferor and Transferee Companies on November 27, 2025.

The Company does not have any associate or joint venture company within the meaning of the Companies Act, 2013.

Pursuant to Section 129(3) of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014, a statement containing the salient features of the financial statements of the Company's subsidiaries, including the changes, if any, during FY26, is provided in Form AOC-1 and forms part of this Board's Report as Annexure 1.

Pursuant to the provisions of the Companies Act, 2013 read with the Rules made thereunder, the audited financial statements of the Company's subsidiary companies are available on the Company's website at <https://www.tanla.com/investor-relations/annual-reports>.

Directors and Key Managerial Personnel

The composition of the Board of Directors as on March 31, 2026, is as follows:

Sr. No.	Name of Director's	Category	Designation
1.	Mr. Uday Reddy	Executive	Founder Chairman & CEO
2.	Mr. Deepak Satyaprakash Goyal	Executive	Whole-time Director
3.	Dr. Ram Sewak Sharma	Non-Executive	Independent Director
4.	Mr. Sunil Bhumralkar	Non-Executive	Independent Director
5.	Mr. François Ortalo-Magné	Non-Executive	Independent Director
6.	Ms. Naiyya Saggi	Non-Executive	Independent Director
7.	Dr. Sanjay Kapoor	Non-Executive	Non-Executive Director

Directors

As on March 31, 2026, the Company has seven Directors with an optimum combination of Executive and Non-Executive Directors including one woman director. The Board comprises of five Non-Executive Directors, out of which four are Independent Directors.

The Board received a declaration from all the directors under section 164 and other applicable provisions, if any, of the Companies Act, 2013 that none of the directors of the company is disqualified under the provisions of the Companies Act, 2013 (Act) or under the Listing Regulations.

i. Appointment

During the year under review, based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors appointed Mr. Sunil Ramakant Bhumralkar (DIN: 00177658) as an Additional Director (Independent Director category) of the Company with effect from June 16, 2025, pursuant to the provisions of Section 161(1) and other applicable provisions of the Companies Act, 2013.

The Board further recommended his appointment as an Independent Director of the Company for a first term of five consecutive years from June 16, 2025 to June 15, 2030. The appointment was approved by the shareholders of the Company by way of a Special Resolution passed through postal ballot on July 16, 2025, pursuant to the provisions of Sections 149, 150 and 152 and other applicable provisions of the Companies Act, 2013 read with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

ii. Re-appointment

Pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013 and the Articles of Association of the Company, Mr. Deepak Satyaprakash Goyal (DIN: 01755263), Director of the Company, retires by rotation at the 30th Annual General Meeting ("AGM") and, being eligible, offers himself for re-appointment. Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors has recommended his re-appointment for the approval of the shareholders at the ensuing AGM.

In compliance with Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the applicable provisions of the Companies Act, 2013, the brief profile and other requisite details of the Director seeking re-appointment is provided in the Notice convening the ensuing Annual General Meeting.

iii. Retirement

Mr. Rahul Khanna (DIN: 07997083), retired as an Independent Director of the Company, upon completion of his first term as an Independent Director on July 16, 2025.

Dr. Sanjay Kapoor (DIN: 01973450) was appointed as a Non-Executive Director of the Company by the shareholders at the AGM held on July 25, 2024, for a term of two years commencing from July 25, 2024. Accordingly, his current term will expire on July 24, 2026. Dr. Kapoor has informed the Company of his decision not to seek re-appointment and, therefore, he will cease to be a Director of the Company with effect from July 24, 2026, upon completion of his current term.

The Board places on record its sincere appreciation for the valuable guidance, counsel and contributions made by Mr. Khanna and Dr. Kapoor during their respective tenures with the Company.

Apart from the above, there have been no changes in the Directors.

Key Managerial Personnel

Pursuant to the provisions of Sections 2(51) and 203 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the following were the Key Managerial Personnel of the Company as on March 31, 2026:

S. No.	Name of the KMP	Designation
1.	Mr. Uday Reddy	Founder Chairman & Chief Executive Officer
2.	Mr. Deepak Satyaprakash Goyal	Whole-time Director
3.	Mr. Anubhav Batra	Chief Financial Officer
4.	Ms. Seshanuradha Chava	Company Secretary & Compliance Officer

During the year under review, Mr. Abhishek Kumar Jain resigned as Chief Financial Officer of the Company with effect from July 27, 2025. Subsequently, Mr. Anubhav Batra was appointed as Chief Financial Officer of the Company with effect from July 28, 2025.

Apart from the above, there have been no changes in the KMPs during the year under review.

Declaration from Independent Directors

The Company has received declarations from all Independent Directors confirming that they meet the criteria of independence prescribed under Section 149(6) of the Companies Act, 2013 and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Board is of the opinion that the Independent Directors possess the requisite qualifications, experience and integrity and are independent of the management. They have also confirmed compliance with applicable codes and regulations.

Familiarization Program for Independent Directors

The Company has put in place a familiarization programme for its Independent Directors to enable them to understand the Company, its business operations and the senior management. During the year under review, the Independent Directors were familiarized with the Company's business, operations and regulatory environment through periodic presentations at Board meetings covering business performance, future plans, budgets, key challenges, risks and opportunities, as well as relevant legal and regulatory updates.

In terms of Regulation 25(7) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, details of the familiarization programme for Independent Directors are available on the Company's website at

https://tanla.azureedge.net/resources/media/images/Policies/Familiarisation_Programme_for_IDs.pdf

Board Meetings

During the year under review, seven Board Meetings were convened and held. The details thereof are provided in the Corporate Governance Report forming part of this Report. The intervening gap between two consecutive meetings was within the period prescribed under the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Committees of the Board

The Board of Directors has constituted the following Committees:

1. Audit Committee
2. Nomination and Remuneration Committee
3. Stakeholders' Relationship Committee
4. Corporate Social Responsibility Committee
5. Risk Management Committee

The details of the composition, number of meetings held and attendance at the meetings of the above Committees are provided in the Corporate Governance Report forming part of this Integrated Annual Report.

Company's Policy on Directors' appointment and remuneration

The Company has adopted a Nomination and Remuneration Policy which ensures an appropriate mix of executive, non-executive and independent directors on the Board, thereby maintaining its independence and separating governance from management functions.

As on March 31, 2026, the Board comprised seven (7) directors, including two (2) executive directors, one (1) non-executive non-independent director and four (4) independent directors, including one-woman independent director.

The Nomination and Remuneration Committee Policy lays down the criteria for determining qualifications, competencies, positive attributes and independence for appointment of directors and also governs the remuneration framework for directors, key managerial personnel, senior management and other employees.

Details of the Board and committee composition, tenure of directors and areas of expertise are provided in the Corporate Governance Report forming part of this Integrated Annual Report.

The Nomination and Remuneration Policy is available on the Company's website at https://tanla.azureedge.net/resources/media/images/Policies/Nomination_and_Remuneration_Policy.pdf.

The Company affirms that all appointments and re-appointments of directors during the year were made in accordance with the said Policy.

Performance Evaluation

The criteria and process for evaluation of the performance of the Board of Directors and its Committees have been detailed in the Corporate Governance Report forming part of this Integrated Annual Report. The evaluation is carried out annually to assess the effectiveness of the Board, its Committees and individual Directors, and to identify areas for improvement, thereby strengthening overall governance and decision-making processes.

Particulars of Employees and Remuneration

The Tanla Group had 1,043 employees as on March 31, 2026. The Company affirms that the remuneration paid to its Directors and Key Managerial Personnel is in accordance with the Nomination and Remuneration Policy of the Company.

The ratio of remuneration of each Director to the median remuneration of employees and other details required under Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are set out in Annexure 5, forming part of this Report.

The particulars of employees and related disclosures required pursuant to Section 197(12) of the Companies Act, 2013 read with Rule 5(2) and Rule 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 form part of this Report.

In accordance with the provisions of Section 136(1) of the Companies Act, 2013, the Integrated Annual Report is being sent to the Members excluding the aforesaid information. Any Member interested in obtaining a copy of the same may write to the Company at investorhelp@tanla.com.

Employee Stock Option Plan

The Company has implemented the following employee share-based benefit schemes:

1. Tanla Platforms Limited – Restricted Stock Unit Plan 2021 (RSU 2021)
2. TPL Stock Options Scheme 2024

The TPL Stock Options Scheme 2024 is administered and monitored by the Nomination and Remuneration Committee through the TPL ESOP Trust.

The disclosures relating to the employee share-based benefit schemes, as required under the Companies Act, 2013 and the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, are provided in Annexure 7 forming part of this Report.

A certificate from the Secretarial Auditor certifying that the Company's employee share-based benefit schemes have been implemented in accordance with the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and the resolutions passed by the Members is annexed to this Report as Annexure 7(i).

The details of the aforesaid schemes are available on the Company's website at <https://www.tanla.com/esop-scheme>.

Internal Financial Controls

The Company has in place adequate internal financial controls commensurate with the size, scale and complexity of its operations. These controls are designed to ensure the orderly and efficient conduct of business, safeguarding of assets, prevention and detection of frauds and errors, accuracy and completeness of accounting records, and timely preparation of reliable financial information.

The effectiveness of the internal financial control framework is reviewed through internal audits, management reviews and oversight by the Audit Committee. The Statutory Auditors and Internal Auditors periodically present their observations on the adequacy and effectiveness of internal financial controls to the Audit Committee, which in turn reviews the same and provides appropriate recommendations to the Board.

Directors' Responsibility Statement

Pursuant to the requirement under Section 134(5) of the Companies Act, with respect to Directors' Responsibility Statement, the Directors, to the best of their knowledge and ability, hereby confirm that:

- a. in the preparation of the annual accounts for the year ended March 31, 2026, the applicable accounting standards read with requirements set out under Schedule III to the Act have been followed and there are no material departures from the same;

- b. the Directors have selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as on March 31, 2026 and of the profit of the Company for the year ended on that date;
- c. the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d. the Directors have prepared the annual financial statements on a going concern basis;
- e. the Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and operating effectively; and
- f. the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

Directors' and Officers' Insurance ('D & O')

Pursuant to Regulation 25(10) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has in place a Directors and Officers (D&O) Liability Insurance Policy for the benefit of its Directors, including Independent Directors, covering such risks and for such quantum as determined by the Board of Directors.

Auditors

i. Statutory Auditors

M/s. M S K A & Associates LLP, Chartered Accountants (Firm Registration No. 105047W/W101187), were re-appointed as the Statutory Auditors of the Company for a second term of five consecutive years, commencing from the conclusion of the 28th Annual General Meeting ("AGM") until the conclusion of the 33rd AGM of the Company, at such remuneration as may be determined by the Board of Directors in consultation with the Statutory Auditors, in addition to reimbursement of out-of-pocket expenses and applicable taxes.

The Notes on financial statements referred to in the Auditor's Report are self-explanatory and do not call for any further comments. The Auditor's Report does not contain any qualification, reservation, adverse remark, or disclaimer.

There have been no instances of fraud reported by the Auditors of the Company under Section 143(12) of the Companies Act, 2013 and the Rules framed there under either to the Company or to the Central Government.

ii. Internal Auditors

During the year under review, M/s. Deloitte Touche Tohmatsu India LLP, Chartered Accountants, acted as the Internal Auditors of the Company and submitted their reports to the Audit Committee on a periodic basis.

Upon completion of their tenure, the Board of Directors, based on the recommendation of the Audit Committee and pursuant to the provisions of Section 138 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014, appointed M/s. Ernst & Young LLP, Hyderabad, as the Internal Auditors of the Company for a term of two years covering FY27 and FY28.

iii. Secretarial Auditors

Pursuant to the provisions of Section 204 of the Companies Act, 2013, Mr. Mahadev Tirunagari, Practising Company Secretary and Insolvency Professional (CP No. 7350), was appointed as the Secretarial Auditor of the Company for a term of five consecutive financial years commencing from FY26 to FY30 at the 29th Annual General Meeting held on July 23, 2025.

The Secretarial Audit Report for the financial year ended March 31, 2026, in Form MR-3, is annexed to this Report as Annexure 3.

The Secretarial Audit Reports of Karix Mobile Private Limited and ValueFirst Digital Media Private Limited, material unlisted wholly owned subsidiaries of the Company, issued by the Secretarial Auditor in Form MR-3, are enclosed as Annexure 3(i) & 3(ii) to this Integrated Annual Report.

Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Annual Secretarial Compliance Report for FY26 issued by the Secretarial Auditor has been submitted to the Stock Exchanges and is annexed to this Integrated Annual Report as Annexure 3(iii).

The observations made by the Secretarial Auditor in the Secretarial Audit Report and the Annual Secretarial Compliance Report have been duly addressed by the Company. Except for these, the said Reports do not contain any qualification, reservation, adverse remark or disclaimer.

iv. Cost Audit and Cost Records

The provisions of Section 148 of the Companies Act, 2013 relating to maintenance of cost records and cost audit are not applicable to the Company.

Secretarial Standards

The Company has followed the applicable Secretarial Standards with respect to Meetings of the Board of Directors (SS-1) and General Meetings (SS-2) issued by the Institute of Company Secretaries of India (ICSI).

Conservation of energy, technology absorption, foreign exchange earnings and outgo

The particulars relating to conservation of energy, technology absorption and foreign exchange earnings and outgo, as required under Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014, are provided in Annexure 4 forming part of this Integrated Annual Report.

Risk Management

The Company maintains a structured approach to identifying, assessing, and mitigating risks across its operations and strategic priorities. The framework covers key risk categories including market dynamics, technology and platform risks, regulatory developments, cybersecurity and data protection, and foreign exchange exposure. Risks are prioritised through a risk-based action matrix, with the Audit Committee and Board reviewing the risk landscape periodically. For further details, refer to the Risk Management section of this Integrated Annual Report.

As on the date of this Integrated Annual Report, the Board is not aware of any material risks that may threaten the existence of the Company.

Corporate Social Responsibility (CSR)

The brief outline of the Corporate Social Responsibility (CSR) Policy of the Company, composition of the CSR Committee and the initiatives undertaken during the year are provided in Annexure 6 to this Report in the format prescribed under the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended.

The CSR Policy is available on the Company's website at

https://tanla.azureedge.net/resources/media/images/Policies/csr_policy.pdf

Prevention of Insider Trading

Pursuant to SEBI (Prohibition of Insider Trading) Regulations, 2015 as amended, the Company has adopted the Code of Internal Procedures and Conduct for Regulating, Monitoring and Reporting of Trading by Designated Persons and their Immediate Relatives along with Code of Fair Disclosures and a copy of the same is available on company's website at https://tanla.azureedge.net/resources/media/images/Policies/Code_for_Insider_Trading_and_Fair_Disclosure.pdf

Whistle Blower Policy/ Vigil Mechanism

Pursuant to the provisions of the Companies Act, 2013 and Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has established a Vigil Mechanism/Whistle Blower Policy for directors and employees to report genuine concerns. The Policy provides adequate safeguards against victimization and ensures direct access to the Chairman of the Audit Committee in appropriate cases. During the year under review, no whistle blower complaints were received, and no person was denied access to the Chairman of the Audit Committee.

The Policy is available on the Company's website and can be accessed at

https://tanla.azureedge.net/resources/media/images/Policies/Whistle_Blower_Policy.pdf

Prevention of Sexual Harassment ('POSH')

The Company has adopted a policy on prevention of sexual harassment at the workplace in accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and has constituted an Internal Complaints Committee for redressal of complaints. The Company conducts awareness and sensitization programmes to promote a safe, secure and respectful work environment.

Disclosure under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

Number of complaints filed during the financial year	1
Number of complaints disposed of during the financial year	1
Number of complaints pending for more than ninety days	NIL

During the year under review, one complaint pertaining to sexual harassment was received and resolved by the Internal Complaints Committee within 90 days, in accordance with the timelines prescribed under the Act. No complaint remained pending as on March 31, 2026.

Compliance under the Maternity Benefit Act, 1961

The Company is in compliance with the applicable provisions relating to maternity benefits as prescribed under the Maternity Benefit Act, 1961, as amended from time to time.

Annual Return

Pursuant to Section 92(3) read with Section 134(3)(a) of the Companies Act, 2013, the Annual Return of the Company for the financial year ended March 31, 2026 is available on the Company's website at <https://www.tanla.com/investor-relations/annual-reports>.

The Annual Return for the financial year ended March 31, 2026 shall be made available on the Company's website upon filing with the Ministry of Corporate Affairs (MCA).

Corporate Governance

Pursuant to the provisions of Chapter IV read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a separate section on Corporate Governance has been incorporated in this Integrated Annual Report for the information of the members of the Company.

A certificate from the Secretarial Auditor of the Company Mr. Mahadev Tirunagari, Company Secretary in Practice & Insolvency Professional (CP No. 7350) regarding compliance with the conditions of Corporate Governance as stipulated under the said Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 also forms part of this Integrated Annual Report.

Business Responsibility and Sustainability Report

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Business Responsibility and Sustainability Report (BRSR) for the financial year ended March 31, 2026 forms part of this Integrated Annual Report.

Environmental, Social and Governance (ESG)

The Company remains committed to integrating Environmental, Social and Governance (ESG) principles into its business strategy and operations.

On the environmental front, the Company focuses on improving resource efficiency, promoting responsible waste management practices and reducing its environmental footprint. Through its social initiatives, the Company contributes to community development and employee well-being by fostering an inclusive, diverse and engaging workplace and supporting initiatives in the areas of education, health and community welfare.

The Company's governance framework is founded on ethical business practices, transparency, accountability and effective risk management, enabling responsible decision-making and sustainable value creation for all stakeholders.

Further details on the Company's ESG initiatives and performance are provided in this Integrated Annual Report, including the Business Responsibility and Sustainability Report (BRSR).

Investor Education and Protection Fund (IEPF)

Pursuant to the provisions of Sections 124 and 125 of the Companies Act, 2013 read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, as amended, dividends remaining unpaid or unclaimed for a period of seven consecutive years are required to be transferred to the Investor Education and Protection Fund (IEPF). Further, shares in respect of which dividends have remained unpaid or unclaimed for seven consecutive years or more are also required to be transferred to the demat account of the IEPF Authority.

During the year under review, the Company transferred the unpaid/unclaimed dividends and the corresponding shares to the IEPF Authority in compliance with the applicable provisions. Details of the unclaimed dividends and shares transferred to the IEPF are provided in the Corporate Governance Report forming part of this Integrated Annual Report.

Significant and Material Orders passed by the Regulators or Courts or Tribunals

During the year under review, there have been no significant or material order passed by the Regulators or Courts or Tribunals impacting the going concern status of the Company and its future operations.

Disclosure related to Insolvency and Bankruptcy Code, 2016 and One Time Settlement with Bank/ Financial Institution.

Pursuant to the provisions of Companies (Accounts) Rules, 2014, the Company affirms that for the year ended on March 31, 2026, there were no proceedings, either filed by the Company or against the Company, pending under the Insolvency and Bankruptcy Code, 2016, before the National Company Law Tribunal or any other court.

There was no instance of one-time settlement with any bank or financial institution.

CEO & CFO Certificate

In accordance with the provisions of Regulation 17(8) of the SEBI Listing Regulations, certificate of Chairman & Chief Executive Officer and Chief Financial Officer in relation to the Financial Statements for the year ended March 31, 2026, forms part of this Integrated Annual Report.

Cyber Security

There were no cyber security incidents w.r.t breach or loss of data or documents during the year under review.

Acknowledgement

Your directors express their sincere gratitude to all departments of the Central and State Government, as well as various organizations and agencies, for their continued help and cooperation extended to the Company.

We acknowledge the invaluable support of all stakeholders, including members, customers, dealers, vendors, financial institutions, banks, and other business partners, throughout the year.

The directors also formally recognize the unwavering dedication and contributions of all employees of the Company, whose commitment and effort have played a crucial role in our achievements.

On behalf of the Board of Directors of Tanla Platforms Limited

Sd/-

D. Uday Kumar Reddy

Founder Chairman & CEO

(DIN: 00003382)

Place: Hyderabad

Date: June 23, 2026

Annexure - 1

Sl. No.	Name of the Subsidiary	Currency	Share capital	Reserves and surplus	Total assets	Total Liabilities	Investments	Turnover	Profit before taxation	Tax expense	Profit after taxation	Proposed Dividend	Extent of shareholding %
1	Karix Mobile Private Limited	INR	680.64	1,09,839.20	2,16,681.82	1,06,161.98	0.05	2,75,227.78	22,209.97	5,924.73	16,285.24	-	100
2	Tanla Mobile Asia Pacific Pte Ltd	USD	5.55	41.04	286.64	240.05	0.27	649.69	28.31	4.77	23.54	-	100
3	ValueFirst Digital Media Private Limited	INR	17.75	38,997.15	51,865.33	12,850.43	9.87	67,082.88	6,076.84	1,452.67	4,624.17	-	100
4	Tanla Digital Labs Private Limited	INR	5.00	38,121.05	48,098.20	9,972.15	1.00	23,460.93	13,239.12	1,979.48	11,259.64	-	100
5	Tanla Foundation	INR	1.00	1,795.15	1,847.41	51.26	0.00	800.40	800.34	0.00	800.34	-	100
6	Karix Mobile FZ LLC(formerly Tanla Digital Labs FZ LLC)	USD	0.14	528.72	688.22	159.36	0.00	1,088.73	202.33	17.99	184.34	-	100
7	Tanla Digital (India) Private Limited	INR	1.00	3,435.59	4,374.08	937.49	0.00	1,461.34	120.30	18.93	101.37	-	100
8	Tanla Mobile Middle East LLC	SAR	0.50	-10.32	0.91	10.72	0.00	0.00	-3.39	0.00	-3.39	-	100
9	PT Karix Communications Indonesia	IDR	1,00,000.00	(23,774.24)	1,47,819.27	71,593.51	0.00	0.00	(24,399.68)	(625.44)	(23,774.24)	-	100
10	Karix Mobile LLC, at Kingdom of Saudi Arabia	SAR	0.50	0.43	10.56	9.62	0.00	9.04	0.51	0.08	0.43	-	100
11	Karix Brasil LTDA	BRL	-	-	-	-	-	-	-	-	-	-	100
12	ValueFirst Connect Private Limited*	INR	1.00	-25.06	35.81	59.87	0.00	0.00	-5.85	0.00	-5.85	-	100
13	Communique Technology Solutions Private Limited*	INR	1.00	-13.54	1.00	13.54	0.00	0.00	-1.97	0.00	-1.97	-	100

14	Transcendent Communications Private Limited*	INR	1.00	1.24	6.11	3.88	0.00	0.00	-1.25	0.00	-1.25	-	100
15	Octane Marketing Private Limited*	INR	1.00	-0.16	1.62	0.78	0.00	0.10	-0.85	0.00	-0.85	-	100
16	Unimobile Messaging Solutions LLP*	INR	0.05	1.39	89.90	88.47	0.00	2.03	-0.82	0.00	-0.82	-	100
17	ValueFirst Digital Media Pte Limited*	EUR	0.07	13.29	39.19	25.83	0.00	30.75	0.37	0.09	0.28	-	100

Notes:

- Names of subsidiaries which are yet to commence operations- Karix Brazil LTDA
- Names of subsidiaries which have been liquidated or sold during the year- Gamoooga Softtech Private Limited merged with Karix Mobile Private Limited w.e.f. November 27, 2025
ValueFirst Subsidiary company Instacamp Marketing Private Limited and LLPs- Ontime Communications LLP and Supertech Communications LLP closed during the FY'26.
Unimobile Messaging Solutions LLP ceased to be subsidiary of ValueFirst Digital Media Pvt. Ltd. and became wholly owned subsidiary of Karix Mobile Private Limited w.e.f. October 27, 2025
- Above financial information is presented in INR lakhs, except Tanla Mobile Asia Pacific Pte Limited, PT Karix Communications Indonesia, Karix Mobile LLC, Karix Brazil LTDA, Karix Mobile FZ LLC (Formerly known as :Tanla Digital Labs FZ-LLC), Tanla Mobile Middle East LLC and ValueFirst Digital Media Pte. Limited which is presented in reporting currency of the subsidiaries.
- *The companies & LLPs are Subsidiary Companies of ValueFirst Digital Media Pvt. Ltd.

Part B: Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures – Not Applicable

Sl.No.	Particulars	Name of Entity
1	Latest audited Balance Sheet Date	-
2	Date on which the Associate or Joint Venture was associated or acquired	-
3	Shares of Associate or Joint Ventures held by the company on the year end	-
	No.	-
	Amount of Investment in Associates or Joint Venture	-
	Extent of Holding (in percentage)	-
4	Description of how there is significant influence	-
5	Reason why the associate/joint venture is not consolidated	-
6	Networth attributable to shareholding as per latest audited Balance Sheet	-
7	Profit or Loss for the year	-
(i)	Considered in Consolidation	-
(ii)	Not Considered in Consolidation	-

Notes:

(i) Names of associates or joint ventures which are yet to commence operations- Not applicable

(ii) Names of associates or joint ventures which have been liquidated or sold during the year- Not applicable

For and on behalf of the Board of Directors of Tanla Platforms Limited

Sd/-

D. Uday Kumar Reddy

Founder Chairman & CEO

(DIN: 00003382)

Place: Hyderabad

Date: June 23, 2026

Annexure - 2

Form AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies(Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms length transactions under third proviso thereto.

1. There are no contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 which are not at arms' length basis.

2. Contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 which are at arms' length basis.

1. Details of contracts or arrangements or transactions not at Arm's length basis.

Sl. No	Particulars	Details
(a)	Name (s) of the related party & nature of relationship	Not Applicable
(b)	Nature of contracts/arrangements/transaction	
(c)	Duration of the contracts/arrangements/transaction	
(d)	Salient terms of the contracts or arrangements or transaction including the value, if any	
(e)	Justification for entering into such contracts or arrangements or transactions'	
(f)	Date of approval by the Board	
(g)	Amount paid as advances, if any	
(h)	Date on which the special resolution was passed in General meeting as required under first proviso to section	

2. Details of contracts or arrangements or transactions at arm's length basis: Refer Notes to Accounts of the Standalone and Consolidated Financial Statements.

Note: As per the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, none of the transactions were material in nature and all the transactions were in the ordinary course of business and at arm's length basis.

For and on behalf of the Board of Directors of Tanla Platforms Limited

Sd/-

D. Uday Kumar Reddy

Founder Chairman & CEO

(DIN: 00003382)

Place: Hyderabad

Date: June 23, 2026

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To

The Members,
Tanla Platforms Limited

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Tanla Platforms Limited (hereinafter called the company). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Tanla Platforms Limited's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the company, during the audit period covering the financial year ended on March 31, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed, and other records maintained by Tanla Platforms Limited for the financial year ended on March 31, 2026 according to the provisions of:

- i. The Companies Act, 2013 (the Act) and the rules made thereunder;
- ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;
 - c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009; - (Not Applicable to the company during the period under review).
 - d. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999;
 - e. The Securities and Exchange Board of India (Issue and Listing of Non-convertible Securities) Regulations, 2021; - (Not Applicable to the company during the period under review).
 - f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
 - g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; - (Not Applicable to the company during the period under review).
 - h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;- and
 - i. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
 - j. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; - (Not Applicable to the company during the period under review)
- vi. The other laws as applicable specifically to the company are as under:
 1. The Information Technology Act, 2000 and the rules made thereunder
 2. The Patents Act, 1970; and
 3. The Trade Marks Act, 1999

I have also examined compliance with the applicable clauses of the following:

- i. Secretarial Standards issued by The Institute of Company Secretaries of India.
- ii. The Listing Agreements entered into by the Company with the Stock Exchanges.
- iii. Auditing Standards issued by The Institute of Company Secretaries of India.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above except the observations as mentioned below, which were complied by the company during the period under review itself:

1. During the year under review, certain transactions were entered into by the Designated persons of the company in contravention to the provisions of SEBI (Prohibition of Insider Trading) Regulations, 2015 and company's code of Conduct. Hence the Audit Committee of the Company reviewed the matter and directed the Company to take corrective measures for those transactions viz., contra trade, pledge of shares by the designated persons and reported the matter to the stock exchanges.

The Board of Directors of the Company is duly constituted with a proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The following changes have taken place in the composition of the Board of Directors during the year under review:

- a. Mr. Rahul Khanna has retired from the position of an Independent Director of the Company with effect from 16 July 2025
- b. Mr. Sunil Ramakant Bhumralkar was appointed as an Additional Director under the category of Non-Executive and Independent director on the Board of the company with effect from June 16, 2025 and was subsequently regularized by members through a special resolution passed by postal ballot process dated July 16, 2025.

Further during the year under review Mr. Abhishek Kumar Jain resigned from the position of Chief Financial Officer (CFO) with effect from July 27, 2025 and Mr. Anubhav Batra was appointed as the new CFO of the Company with effect from July 28, 2025.

Adequate notice is given to all directors to schedule the Board Meetings/Committee meetings, agenda and detailed notes on agenda were duly sent, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board Meetings and Committee Meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

I further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period, the following significant transactions took place in the Company.

1. Karix Mobile Private Limited, a wholly-owned subsidiary of Tanla Platforms Limited, and Gamooga Softtech Private Limited, a step-down subsidiary, were parties to a Scheme of Amalgamation undertaken under the fast-track merger route prescribed in Section 233 of the Companies Act, 2013. The scheme was duly approved by the Regional Director, South East Region on 25 November 2025 pursuant to which Gamooga Softtech Private Limited stood amalgamated with Karix Mobile Private Limited.
2. During the year under review, the Company completed a buyback of 20,00,000 equity shares of face value INR 1 each at a price of INR 875 per share, in accordance with the provisions of the Companies Act, 2013 and SEBI (Buy-Back of Securities) Regulations, 2018. The buyback was undertaken through the tender offer route.
3. During the year under review, the Issued, Subscribed and Paid-up Equity Share Capital of the Company decreased from INR 1,346.17 lakhs to INR 1,326.17 lakhs consequent upon the buyback and extinguishment of 20,00,000 fully paid-up equity shares having a face value of INR 1/- each

There were no other specific events / actions in pursuance of the above-mentioned laws, rules, regulations, guidelines, etc. having a major bearing on the Company's affairs.

Mahadev Tirunagari
Company Secretary in Practice
FCS: 6681
CP No. : 7350
UDIN: F006681H000671719
PR No: 1386/2021

Place: Hyderabad
Date: June 23, 2026

SECRETARIAL AUDIT REPORT

To

The Members
Tanla Platforms Limited
Tanla Technology Centre, Hitech City Road,
Madhapur, Hyderabad, Telangana – 500081

My report of even date is to be read along with this letter

1. Maintenance of Secretarial records is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.
2. I have followed the audit practices and processes as appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices I followed provide a reasonable basis for my opinion.
3. I have relied upon the opinion of Statutory Auditors and Internal Auditors on the correctness and appropriateness of financial records and books of accounts of the Company.
4. Wherever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of corporate and other applicable laws, rules, regulations, standards is responsibility of Management. My examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit Report is neither an assurance as to the further viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

Mahadev Tirunagari
Company Secretary in Practice
FCS: 6681
CP No.: 7350
PR No: 1386/2021
UDIN: F006681H000671719

Place: Hyderabad
Date: June 23, 2026

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,

The Members,
Karix Mobile Private Limited

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Karix Mobile Private Limited (hereinafter called the company). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Karix Mobile Private Limited's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on March 31, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by Karix Mobile Private Limited for the financial year ended on March 31, 2026 according to the provisions of:

- i. The Companies Act, 2013 (the Act) and the rules made thereunder;
- ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder; - (Not Applicable to the company).
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings ; - (Not Applicable to the company)
- v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; - (Not Applicable to the company).
 - b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; - (Not Applicable to the company).
 - c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; - (Not Applicable to the company).
 - d. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999; - (Not Applicable to the company).
 - e. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2021; - (Not Applicable to the company).
 - f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 regarding the Companies Act and dealing with client; - (Not Applicable to the company).
 - g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; - (Not Applicable to the company).
 - h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; and - (Not Applicable to the company).
 - i. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015; - (To the extent applicable to the company being a material subsidiary to a Listed Company).
- vi. The other laws as applicable specifically to the company are as under:
 1. The Information Technology Act, 2000 and the rules made thereunder
 2. The Patents Act, 1970; and
 3. The Trade Marks Act, 1999

I have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India.
- (ii) Auditing Standards issued by The Institute of Company Secretaries of India.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

I further report that

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. No changes have taken place in the composition of Board of Directors during the year except for the following:

- a. Mr. Rahul Khanna has resigned from his position as an Independent Director of the Company with effect from July 16, 2025.

Adequate notice is given to all directors to schedule the Board Meetings/Committee meetings, agenda and detailed notes on agenda were sent within the stipulated timelines, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board Meetings and Committee Meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

I further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period Gamooga Softtech Private Limited, a wholly owned subsidiary of the Company, has been merged with Karix Mobile Private Limited under the fast track merger route in accordance with Section 233 of the Companies Act, 2013, pursuant to the order dated November 25, 2025 issued by the Regional Director, Hyderabad.

There were no other specific events / actions in pursuance of the above referred laws, rules, regulations, guidelines, etc. having a major bearing on the Company's affairs.

Mahadev Tirunagari

Company Secretary in Practice

FCS: 6681

CP No. : 7350

UDIN: F006681H000671941

PR No: 1386/2021

Place: Hyderabad

Date: June 23, 2026

SECRETARIAL AUDIT REPORT

To

The Members

Karix Mobile Private Limited

Tanla Technology Centre, Hitech City Road,

Madhapur, Hyderabad, Telangana – 500081

My report of even date is to be read along with this letter

1. Maintenance of Secretarial records is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices I followed provide a reasonable basis for my opinion.
3. I have relied upon the opinion of Statutory Auditors and Internal Auditors on the correctness and appropriateness of financial records and books of accounts of the Company.
4. Wherever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of corporate and other applicable laws, rules, regulations, standards is responsibility of Management. My examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit Report is neither an assurance as to the further viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

Mahadev Tirunagari

Company Secretary in Practice

FCS : 6681

CP No. : 7350

PR No : 1386/2021

Place : Hyderabad

Date : June 23, 2026

UDIN : F006681H000671941

Form No. MR-3
SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,

The Members,
ValueFirst Digital Media Private Limited

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by ValueFirst Digital Media Private Limited (hereinafter called the 'company'). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the ValueFirst Digital Media Private Limited's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on March 31, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by ValueFirst Digital Media Private Limited for the financial year ended on March 31, 2026 according to the provisions of:

- i. The Companies Act, 2013 (the Act) and the rules made thereunder;
- ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder; - (Not Applicable to the company).
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder; (Not Applicable to the company).
- iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; -
- v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; - (Not Applicable to the company).
 - b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; - (Not Applicable to the company).
 - c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; - (Not Applicable to the company).
 - d. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999; - (Not Applicable to the company).
 - e. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2021; - (Not Applicable to the company).
 - f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 regarding the Companies Act and dealing with client; - (Not Applicable to the company).
 - g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; - (Not Applicable to the company).
 - h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;- (Not Applicable to the company) and
 - i. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015; - (To the extent applicable to the company being a material subsidiary to a Listed Company).
- vi. The other laws as applicable specifically to the company are as under:
 1. The Information Technology Act, 2000 and the rules made thereunder
 2. The Patents Act, 1970; and
 3. The Trade Marks Act, 1999

I have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India.
- (ii) Auditing Standards issued by The Institute of Company Secretaries of India.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

I further report that

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. No changes have taken place in the composition of Board of Directors during the year except for the following:

- a. Mr. Abhishek Kumar Jain ceased to be a director of the Company w.e.f. August 12, 2025.
- b. Mr. Rahul Khanna ceased to be director of the Company w.e.f. July 16, 2025.
- c. Mr. Anubhav Batra was appointed as an Additional Non - Executive Director and Non - Independent Director w.e.f. August 14, 2025, to hold office up to the date of next general meeting of the company.

Adequate notice is given to all directors to schedule the Board Meetings/Committee meetings, agenda and detailed notes on agenda were duly sent, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board Meetings and Committee Meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

I further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period:

During FY26, Supertech Communications LLP, Ontime Communications LLP and Instacamp Marketing Private Limited, in which the Company had significant interests, were struck off pursuant to voluntary applications filed with the Ministry of Corporate Affairs (MCA). The strike-off applications were approved during the year, and accordingly, these entities ceased to exist.

I further report that during the audit period the following are the ongoing cases:

- a. The Company has filed a petition under Insolvency and Bankruptcy Code, 2016 on June 09, 2025, as an Operational Creditor before the Hon'ble National Company Law Tribunal, New Delhi, the same was admitted on June 26, 2025 which ordered the initiation of Corporate Insolvency resolution process (CIRP) against the Corporate Debtor - Syscom Organic World Private Limited. Further The matter is currently pending before the Hon'ble National Company Law Tribunal, New Delhi.
- b. The Company has filed a petition under Insolvency and Bankruptcy Code, 2016 on June 09, 2025, as an Operational Creditor before the Hon'ble National Company Law Tribunal, New Delhi, the same was admitted on June 25, 2025 which ordered the initiation of Corporate Insolvency resolution process (CIRP) against the Corporate Debtor - Amishi Consumer Technologies Private Limited. Further the matter is currently pending before the Hon'ble National Company Law Tribunal, New Delhi.

Mahadev Tirunagari
Company Secretary in Practice
FCS: 6681
CP No. : 7350
PR No: 1386/2021
UDIN: F006681H000671983

Place: Hyderabad
Date: June 23, 2026

SECRETARIAL AUDIT REPORT

To

The Members

ValueFirst Digital Media Private Limited

Tanla Technology Centre, Hitech City Road, Madhapur,

Hyderabad, Shaikpet, Telangana - 500081, India.

My report of even date is to be read along with this letter.

1. Maintenance of Secretarial records is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices I followed provide a reasonable basis for my opinion.
3. I have relied upon the opinion of Statutory Auditors and Internal Auditors on the correctness and appropriateness of financial records and books of accounts of the Company.
4. Wherever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of corporate and other applicable laws, rules, regulations, standards is responsibility of Management. My examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit Report is neither an assurance as to the further viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

Mahadev Tirunagari

Company Secretary in Practice

FCS : 6681

CP No.: 7350

PR No : 1386/2021

Place : Hyderabad

Date : June 23, 2026

UDIN : F006681H000671983

Secretarial Compliance Report of Tanla Platforms Limited

for the financial year ended 31 March 2026

I have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by Tanla Platforms Limited (hereinafter referred as 'the listed entity'), having its Registered Office at Tanla Technology Centre, Hitech City Road, Madhapur, Hyderabad, Telangana – 500081. Secretarial Review was conducted in a manner that provided me a reasonable basis for evaluating the corporate conduct/statutory compliances and to provide my observations thereon.

Based on my verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, I hereby report that the listed entity has, during the review period covering the financial year ended on March 31, 2026 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter:

I, Mahadev Tirunagari, Company Secretary in Practice have examined:

- a. All the documents and records made available to us and explanation provided by Tanla Platforms Limited ("the listed entity"),
- b. The filings / submissions made by the listed entity to the stock exchanges,
- c. Website of the listed entity,
- d. Any other document/ filing, as may be relevant, which has been relied upon to make this report,

for the financial year ended March 31, 2026 ("Review Period") in respect of compliance with the provisions of:

- a. The Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- b. The Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

- a. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- b. Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; - (Not Applicable to the company during the period under review).
- c. Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; -
- d. Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; -
- e. Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- f. Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; - (Not Applicable to the company during the period under review).
- g. Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- h. Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- i. SEBI (Registrar to an Issue and Share Transfer Agents) Regulations, 1993; and circulars / guidelines issued thereunder;

I hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

Sl. No	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by PCS
Secretarial Standards:			
1	The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	-
Adoption and Timely Updation of the Policies:			
2	• All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities	Yes	-
	• All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI	Yes	

Maintenance and Disclosures on Website:			
3	• The Listed entity is maintaining a functional website	Yes	
	• Timely dissemination of the documents/ information under a separate section on the website	Yes	-
	• Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website	Yes	
Disqualification of Director:			
4	None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	-
Details related to Subsidiaries of listed entities have been examined w.r.t.:			
5	(a) Identification of material subsidiary companies	Yes	-
	(b) Disclosure requirement of material as well as other subsidiaries	Yes	
Preservation of Documents:			
6	The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	-
Performance Evaluation:			
7	The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	Yes	-
Related Party Transactions:			
8	(a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or	Yes	-
	(b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ ratified/rejected by the Audit Committee, in case no prior approval has been obtained.	NA	No such situations arose.
Disclosure of Events or Information:			
9	The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	-
Prohibition of Insider Trading:			
10	The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	-
Actions taken by SEBI or Stock Exchange(s), if any:			
11	No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder	NA	Since no actions has been taken, this is not applicable.
Additional Non-compliances, if any:			
12	No additional non-compliance observed for any SEBI regulation/ circular/guidance note etc except as stated in table at pg. no 9-10 of this report (**)	NA	No non-compliance observed for any SEBI regulation / circular / guidance note except as stated in table at pg. no 09-10 of this report (**)

S I. No	Particulars	Compliance Status (Yes/ No/NA)	Observations/Remarks by PCS
1	Compliances with the following conditions while appointing/re-appointing an auditor		
	i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or	NA	Auditor has not resigned, and hence not applicable
	ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or	NA	Auditor has not resigned, and hence not applicable
	iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year.	NA	Auditor has not resigned, and hence not applicable
2	Other conditions relating to resignation of statutory auditor		
	i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:		
	a. In case of any concern with the management of the listed entity/ material subsidiary such as non-availability of information / non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings.	NA	No concerns were reported
	b. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information / explanation sought and not provided by the management, as applicable.	NA	No concerns were reported
	c. The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor.	NA	No situation arose for such deliberations
	ii. Disclaimer in case of non-receipt of information: The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.	NA	The Company has provided the information required by the Auditor and hence no necessity of such disclaimer in the Audit Report.
3	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/ CFD/CMD1/114/2019 dated October 18, 2019.	NA	Not required to obtain such information

(a) (a) (**) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

Sl. No.	Compliance Requirement (Regulations/circulars/guidelines including specific clause)	Regulation/Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management Response	Remarks
					Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc.					
1	Non-adherence to SEBI (Prohibition of Insider Trading) Regulations, 2015 ("Insider Trading Regulations") and Company's Code of Conduct under these regulations by Designated Persons	Regulation 4 of SEBI (Prohibition of Insider Trading) Regulations, 2015 and Company's Code of Conduct for Prohibition of Insider Trading by Designated Person(s).	The Designated Person(s) had entered into the following transactions: A. Contra Trade B. Pledge of shares	Audit committee	Notices/Warning letters were issued by the Company to the violators	During the year under review, the Designated Person(s) of the Company, contravened the Company's Code of Conduct under SEBI (Prohibition of Insider Trading) Regulations, 2015.		The Company has issued warning letters to the Designated Persons as a part of appropriate Disciplinary action.		

(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sl. No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of the Practising Company Secretary	Management Response	Remarks
Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc.										
1.	The Board of directors of the top 1000 listed entities shall have at least one independent woman director	Reg 17(1)(a) of SEBI(Listing Obligations and Disclosure Requirements), Regulations, 2015	There was no woman independent director on the board of the company for a certain period during the year under review.	BSE and NSE	Notice of Fines as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 (Chapter-VII(A)-Periodic Ac-tions for Non-Compliance).	There was no woman independent director on the board of the company from July 26, 2025 to December 5, 2025 during the year under review	INR 7,84,700/- (inclusive of GST) each by NSE and BSE	Pursuant to the notice issued by the Stock Exchanges, the Company paid the fine.	This instance of temporary non-compliance has been fully resolved with the appointment of a Woman Independent Director on December 06, 2024.	The Board of directors of the top 1000 listed entities shall have at least one independent woman director
2.	Where the listed entity does not have a regular non-executive chairperson, at least half of the board of directors shall comprise of independent directors	Reg 17(1)(b) of SEBI(Listing Obligations and Disclosure Requirements), Regulations, 2015	Half of the board did not comprise of independent directors for a certain period during the year under review.	BSE and NSE		Half of the Board did not comprise of independent directors from July 25, 2025 to October 9, 2025 during the year under review.			This instance of temporary non-compliance has been fully resolved with the appointment of an Independent Director on October 10, 2024.	Where the listed entity does not have a regular non-executive chairperson, at least half of the board of directors shall comprise of independent directors

3.	The board of directors of the top 2000 listed entities shall comprise of not less than six directors	Reg 17(1)(b) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015	There were less than 6 directors on the Board of the company for a certain period during the year under review.	BSE and NSE	There were less than 6 directors on the Board of the company from July 25, 2025 to October 9, 2025 during the year under review.	This instance of temporary non-compliance has been fully resolved with the appointment of an Independent Director on October 10, 2025.	The board of directors of the top 2000 listed entities shall comprise of not less than six directors			
4.	Non-adherence to SEBI (Prohibition of Insider Trading) Regulations, 2015 ("Insider Trading Regulations") and Company's Code of Conduct under these regulations by Designated Persons	Regulation 4 of SEBI (Prohibition of Insider Trading) Regulations, 2015 and Company's Code of Conduct for Prohibition of Insider Trading by Designated Person(s).	The Designated Person(s) had entered into the following transactions: A. Contra Trade, B. Pledge of shares and C. Sale of shares beyond the preclearance limit obtained	Audit committee	Notices/ Warning letters were issued by the Company to the violators	During the year under review, the Designated Person(s) of the Company, contravened the Company's Code of Conduct under SEBI (Prohibition of Insider Trading) Regulations, 2015.	INR 5,00,000/- w.r.t contra trade	The Audit Committee of the Board of Directors of the Company took corrective measures and directed the Designated Person (for contra trade) to pay an amount of INR 5,00,000/- to the Company which was deposited to Investor Education and Protection Fund of SEBI.	On February 17, 2025, the Company reported to BSE and NSE the instances of violation of the SEBI (Prohibition of Insider Trading) Regulations, 2015 and Company's Code of Conduct for Prohibition of Insider Trading by Designated Person(s), in the format prescribed by SEBI Circular SEBI/HO/ ISD/ CIR/ P/ 2020/ 135 dated July 23, 2020 and deposited an amount of INR 5,00,000/- to Investor Education and Protection Fund of SEBI.	Non-adherence to SEBI (Prohibition of Insider Trading) Regulations, 2015 ("Insider Trading Regulations") and Company's Code of Conduct under these regulations by Designated Persons

Signature:

Mahadev Tirunagari

FCS No.: 6681, CP No.: 7350

UDIN:F006681H000322581

PR No: 1386/2021

Place : Hyderabad

Date : May 09, 2026

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The conservation of energy, technology absorption, foreign exchange earnings and outgo pursuant to the provisions of section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of Companies (Accounts) Rules, 2014:

(A) Conservation of Energy

The Company continues to undertake initiatives aimed at the efficient utilization and conservation of energy in its operations. In line with its commitment to sustainable business practices, the Company has adopted energy-efficient equipment and processes, wherever feasible, to optimize energy consumption. Given the nature of the Company's business activities, the energy requirements are not significant; however, continuous efforts are made to improve energy efficiency and minimize wastage.

(B) Technology Absorption

The Company remains focused on leveraging technology to enhance operational efficiency and the quality of its products and services. Continuous efforts are made towards research and development, adoption of innovative technologies, and improvement of methodologies to strengthen the Company's offerings and maintain its competitive position in the market.

(C) Foreign Exchange Earnings and Outgo:

a. Imports (valued on the cost, insurance and freight basis) (Amount INR)

Particulars	FY26	FY25
Import of Capital Goods	-	-

b. Activity in Foreign Currency: (Amount INR)

Particulars	FY26	FY25
Earnings in foreign exchange (on accrual basis)		
Gross earnings	28,72,284	1,00,88,270
Cash outflow	3,04,894	10,02,725
Net earnings in foreign exchange	25,67,390	90,85,545

For and on behalf of the Board of Directors of Tanla Platforms Limited

Sd/-

D. Uday Kumar Reddy

Founder Chairman & CEO

(DIN: 00003382)

Place: Hyderabad

Date: June 23, 2026

Annexure-5

Particulars of Employees

[As per Section 197 of the Companies Act 2013 read with Rule 5 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

A. Statement of Particulars as per Rule 5 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

1. Ratio of Remuneration of each Director to the Median Remuneration of the Employees (MRE) of the Company for the financial year

Sl. No	Name of the Directors	DIN	Designation	Ratio of the MRE	% Increase of remuneration in FY25 as compared to FY24
Executive Directors					
1	Uday Reddy	00003382	Chairman and CEO	1:16	0%
2	* Abhishek Kumar Jain		CFO	1:16	0%
3	**Anubhav Batra		CFO	1:12	0%
4	Seshanuradha Chava		CS	1:7	0%

*Ceased to be CFO w.e.f. 27-Jul-2025; **Appointed as CFO w.e.f. July 28, 2025.

2. The median remuneration of employees of the Company during FY26 was INR 1600656/- p.a.

3. Percentage increase in the median remuneration of the employees in the financial year 22%

4. Number of permanent employees on the rolls of the Company as on March 31, 2026 is 1043.

5. Average percentiles increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:

The average annual increase in salaries of employees was around 10.98%. Increase in the managerial remuneration for the year was 9.42%.

The Company affirms that remuneration to the Directors and Key Managerial Personnel is as per the remuneration policy of the Company.

* Remuneration paid excludes perquisite value of shares allotted under ESPS/ESOP.

(Remuneration includes salary and allowances, commission where applicable, Company's contribution to Provident Fund, Superannuation Fund and Group Gratuity Scheme, reimbursement of medical expenses at actuals, and monetary value of perquisites calculated in accordance with the Income Tax Act/Rules.)

ANNUAL REPORT ON CSR ACTIVITIES FY26

[Pursuant to Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014]

1. BRIEF OUTLINE ON CSR POLICY OF THE COMPANY

At Tanla, our CSR is more than compliance, it is a purposeful commitment to uplifting vulnerable communities and to build lasting, equitable progress. It influences how we operate and shape our investments in social and environmental wellbeing.

Our focus areas are education, health and skilling to improve livelihoods as they unlock opportunity and drive sustained change. By designing targeted programs and working closely with partners and implementing initiatives through the foundation, we aim for tangible outcomes that strengthen community resilience and foster an inclusive future.

Our Impact in FY26

Tanla Foundation, the social impact arm of Tanla Platforms Limited and its Group, catalyzes meaningful development in underserved areas. Rooted in a commitment to give back, we implement focused programs in education, health, skilling and community wellbeing. Through strategic collaborations we expand learning opportunities, strengthen employability, and promote inclusive growth. Aligned with the UN Sustainable Development Goals, our work empowers people and creates local employment opportunities for communities.

We support education from primary through post graduation, strengthen learning at SDVR ZP Secondary School, Gangaram, provide skills training to improve employability, and promote inclusive rural sports for girls and women. Our Cyberabad Traffic Pulse initiative addresses urban mobility challenges, and a community health survey led to the establishment of a rural health center with an on site doctor, tele-medicine support from specialists and distribution of free medicines. Through these efforts, Tanla Foundation builds community trust and delivers sustainable, scalable, last mile impact.

2. COMPOSITION

The CSR Committee consists of the following members as on March 31, 2026:

Name of Director	Designation/Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
Dr. Ram Sewak Sharma	Chairperson-Independent Director	1	1
Mr. Uday Reddy	Member-Executive Director	1	0
Mr. François Ortalo-Magné	Member-Independent Director	1	1
Ms. Naiyya Saggi	Member-Independent Director	1	1

*Mr. Rahul Khanna ceased to be the Member w.e.f. July 16, 2025.

3. WEB-LINK

Composition of CSR Committee, CSR Policy and CSR projects approved by the Board are disclosed on the website of the company at URL: https://tanla.azureedge.net/resources/media/images/Policies/CSR_Policy.pdf

4. IMPACT ASSESSMENT

Impact assessment is not applicable to the Company as the obligation on the contribution to CSR activities is less than INR 10 crore.

5.

S.No.	Description	Amount (INR in Lakhs)
5a	Average net profit of the company as per sub-section (5) of section 135	20,519
5b	Two percent of average net profit of the Company as per Section 135(5) of the Act	410
5c	Surplus arising out of the CSR projects or programmes or activities of the previous financial years	-
5d	Amount required to be set off for the financial year, if any	-
5e	Total CSR obligation for the financial year (b+c-d):-	410

6.

S. No.	Description	Amount (INR in Lakhs)
a	Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project)	-
b	Amount spent in Administrative Overheads	-
c	Amount spent on Impact Assessment, if applicable	-
d	Total amount spent for financial year (a+b+c)	-

e. CSR amount spent or unspent for FY26:

(INR Lakhs)

Total amount spent for FY26	Amount Unspent				
	*Total Amount transferred to Unspent CSR Account as per subsection (6) of section 135		Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section (5) of section 135.		
	Amount	Date of Transfer	Name of the Fund	Amount	Date of Transfer
-	410	April 30, 2026	-	-	-

f. Excess amount for set-off, if any: NA

S No	Particulars	Amount (INR in Lakhs)
i)	Two percent of average net profit of the company as per sub-section (5) of section 135	-
ii)	Total amount spent for the Financial Year	-
iii)	Excess amount spent for the Financial Year [(ii)-(i)]	-
iv)	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any	-
v)	Amount available for set off in succeeding Financial Years [(iii)-(iv)]	-

7. Details of unspent CSR amount for the preceding three financial years:

(INR Lakhs)

S.No.	Preceding financial year	Amount transferred to Unspent CSR Account under subsection (6) of section 135	Balance Amount in Unspent CSR Account under subsection (6) of section 135	Amount spent in FY26	Amount transferred to a Fund as specified under Schedule VII as per second proviso to subsection (5) of section 135, if any		Amount remaining to be spent in the financial years	Deficiency, if any
					Amount	Date of Transfer		
1	FY23	-	-	-	-	-	-	-
2	FY24	246	-	246	-	-	-	-
3	FY25	291	283	8	-	-	283	-

Note:

- The unspent CSR amounts pertaining to FY24 was fully utilized towards the ongoing projects.
- Out of the unspent CSR amount pertaining to FY25, an amount of INR 8 lakh was spent as on March 31, 2026. The balance unspent amount shall be utilized towards ongoing projects within the prescribed statutory timeline, i.e., on or before March 31, 2028.
- During FY26, Tanla and its group entities undertook CSR activities through Tanla Foundation. As part of its long-term commitment to community development, Tanla Foundation acquired approximately 12 acres of land at Gangaram, Khammam District, Telangana, for the proposed development of the Tanla Integrated Center.

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

If yes, enter the number of Capital assets created/ acquired:

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Sl. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pin code of the property or asset(s)	Date of creation	Amount of CSR amount spent	Details of Entity/Authority/Beneficiary of the registered owner		
					CSR Registration Number, if applicable	Name	Registered address

NA

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per subsection (5) of section 135-

As against the CSR obligation of INR 410 lakh for FY26, the Company has not spent any amount during the year. The unspent amount of INR 410 lakh pertains to various ongoing projects.

In compliance with the provisions of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended, on April 30, 2026 the unspent CSR amount of INR 410 lakh has been transferred to the Unspent CSR Account maintained with HDFC Bank, Hyderabad. The said amount will be utilized for the identified ongoing projects within the prescribed timelines in accordance with the applicable CSR provisions and rules.

By the order of Board

Sd/-

D. Uday Kumar Reddy

Founder Chairman & CEO

(DIN: 00003382)

Place: Hyderabad

Date: June 23, 2026

Sd/

Dr. Ram Sewak Sharma

(Chairman- CSR Committee)

(DIN: 02166194)

Annexure - 7

The Disclosures pursuant to Regulation 14 of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 are detailed under: For FY26:

Sl. No	Particulars	Status of compliance
1.	The Board of Directors in their report shall disclose any material change in the scheme(s) and whether the scheme(s) is / are in compliance with the regulations.	The scheme is in compliance with SEBI (Share Based Employee Benefits) Regulations, 2014. Refer to page No. 364 of 30th Integrated Annual Report of the Company.
2.	Further, the following details, inter alia, shall be disclosed on the company's website and a web-link thereto shall be provided in the report of the Board of Directors. https://www.tanla.com/esop-scheme	
A.	Relevant disclosures in terms of the accounting standards prescribed by the Central Government in terms of section 133 of the Companies Act, 2013 (18 of 2013) including the 'Guidance note on accounting for employee share-based payments' issued in that regard from time to time.	Disclosed in Note No. 43 to Standalone Financial Statements of the Company for the year ended March 31, 2026, page no. 364 of 30th Integrated Annual Report of the Company. (Disclosure are provided in accordance with Ind AS 102, Share-based Payment)
B.	Diluted EPS on issue of shares pursuant to all the schemes covered under the regulations shall be disclosed in accordance with 'Accounting Standard 20 - Earnings Per Share' issued by Central Government or any other relevant accounting standards as issued from time to time.	Refer to page nos. 370 and 437 of the 30th Integrated Annual Report for disclosure of Diluted EPS at standalone and consolidated levels.
C.	Details related to Employees Stock Option Scheme (ESOS) 1. Tanla Platforms Limited - Restricted Stock Unit Plan 2021 (RSU 2021)	
(i)	A description of each ESOS that existed at any time during the year, including the general terms and conditions of each ESOS, including –	
	(a) Date of shareholders' approval	June 19, 2021
	(b) Total number of options approved under ESOS	30,00,000
	(c) Vesting requirements	RSUs granted under this Plan would Vest not earlier than minimum Vesting Period of 1 (One) year or such other period as may be prescribed under applicable laws and not later than maximum Vesting Period of 7 (Seven) years from the date of Grant of such RSUs.
	(d) Exercise price or pricing formula	The Exercise Price shall be the face value of the Share as on date of Exercise of RSUs.
	(e) Maximum term of options granted	4 years for the options granted until date, however the maximum period as per the scheme can be upto 7 (Seven) years
	(f) Source of shares (primary, secondary or combination)	Primary
	(g) Variation in terms of options	Not Applicable
(ii)	Method used to account for ESOS - Intrinsic or fair value.	Fair Value
(iii)	Where the company opts for expensing of the options using the intrinsic value of the options, the difference between the employee compensation cost so computed and the employee compensation cost that shall have been recognized if it had used the fair value of the options shall be disclosed. The impact of this difference on profits and on EPS of the company shall also be disclosed.	Not Applicable
(iv)	Option movement during the year (for each ESOS):	

Particulars		Details
	Number of options outstanding at the beginning of the period	53,211
	Number of options granted during the year	0
	Number of options forfeited / lapsed during the year*	0
	Number of options vested during the year	0
	Number of options exercised during the year	0
	Number of shares arising as a result of exercise of options	0
	Money realized by exercise of options (INR), if scheme is implemented directly by the company	0
	Loan repaid by the Trust during the year from exercise price received	Not Applicable
	Number of options outstanding at the end of the year	53,211
	Number of options exercisable at the end of the year	0
(v)	Weighted-average exercise prices and weighted-average fair values of options shall be disclosed separately for options whose exercise price either equals or exceeds or is less than the market price of the stock.	Not Applicable
(vi)	Employee wise details (name of employee, designation, number of options granted during the year, exercise price) of options granted to -	
	(a) senior managerial personnel as defined under Regulation 16(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;	Nil
	(b) any other employee who receives a grant in any one year of option amounting to 5% or more of option granted during that year; and	Nil
	(c) identified employees who were granted option, during any one year, equal to or exceeding 1% of the issued capital (excluding outstanding warrants and conversions) of the company at the time of grant.	Nil
(vii)	A description of the method and significant assumptions used during the year to estimate the fair value of options including the following information:	
	(a) i). the weighted-average values of share price,	890-1,802
	ii). exercise price,	INR 1
	iii). expected volatility,	49.45%
	iv). expected option life,	1-4 years
	v). expected dividends,	0.13
	vi). the risk-free interest rate and	4.49-5.36
	vii). any other inputs to the model;	NA
	(b) the method used and the assumptions made to incorporate the effects of expected early exercise;	NIL
	(c) how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility; and	The scheme was drawn up in accordance with the then guidelines of SEBI as such this assumption was not applicable.
	(d) Whether and how any other features of the option grant were incorporated into the measurement of fair value, such as a market condition.	The scheme was drawn up in accordance with the then guidelines of SEBI as such this assumption was not applicable.

Sl. No	Particulars	Details
C.	Details related to Employees Stock Option Scheme (ESOS)	
	2. TPL Stock Option Scheme 2024	
(i)	A description of each ESOS that existed at any time during the year, including the general terms and conditions of each ESOS, including –	
	(a) Date of shareholders' approval	May 27, 2024
	(b) Total number of options approved under ESOS	26,00,000
	(c) Vesting requirements	RSUs granted under this Plan would Vest not earlier than minimum Vesting Period of 1 (One) year or such other period as may be prescribed under applicable laws and not later than maximum Vesting Period of 7 (Seven) years from the date of Grant of such RSUs.
	(d) Exercise price or pricing formula	The Exercise Price shall be the face value of the Share as on date of Exercise of RSUs.
	(e) Maximum term of options granted	1 (one) year and not later than maximum vesting period of 7 (Seven) years from the date of grant
	(f) Source of shares (primary, secondary or combination)	Secondary
	(g) Variation in terms of options	Not Applicable
(ii)	Method used to account for ESOS – Intrinsic or fair value.	Fair Value
(iii)	Where the company opts for expensing of the options using the intrinsic value of the options, the difference between the employee compensation cost so computed and the employee compensation cost that shall have been recognized if it had used the fair value of the options shall be disclosed. The impact of this difference on profits and on EPS of the company shall also be disclosed.	Not Applicable
(iv)	Option movement during the year (for each ESOS):	
Sl. No.	Particulars	Details
	Number of options outstanding at the beginning of the period	2,15,390
	Number of options granted during the year	4,05,491
	Number of options forfeited / lapsed during the year*	2,66,203
	Number of options vested during the year	36,300
	Number of options exercised during the year	Nil
	Number of shares arising as a result of exercise of options	Nil
	Money realized by exercise of options (INR), if scheme is implemented directly by the company	Nil
	Loan repaid by the Trust during the year from exercise price received	Not Applicable
	Number of options outstanding at the end of the year	3,54,678
	Number of options exercisable at the end of the year	Nil
(v)	Weighted-average exercise prices and weighted-average fair values of options shall be disclosed separately for options whose exercise price either equals or exceeds or is less than the market price of the stock.	Not Applicable

- (vi) Employee wise details (name of employee, designation, number of options granted during the year, exercise price) of options granted to -

(a) senior managerial personnel as defined under Regulation 16(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;	Name	Designation	No. of Unvested Options
	Seshanuradha Chava	Company Sec- retary	6,400
	Pooja Palviya	Chief Human Re- sources Officer	3,704
	Anubhav Batra	Chief Financial Officer	7,407
	Anshuman Kar	Chief Customer Officer	13,000
(b) any other employee who receives a grant in any one year of option amounting to 5% or more of option granted during that year; and	Nil		
(c) identified employees who were granted option, during any one year, equal to or exceeding 1% of the issued capital (excluding outstanding warrants and conversions) of the company at the time of grant.	NIL		
(vii)	A description of the method and significant assumptions used during the year to estimate the fair value of op- tions including the following information:		
(a) i). the weighted-average values of share price,	784-975		
ii). exercise price,	INR 1		
iii). expected volatility,	51.06%		
iv). expected option life,	1-4 years		
v). expected dividends,	1.29%		
vi). the risk-free interest rate and	6.72%		
vii). any other inputs to the model;	NA		
(b) the method used and the assumptions made to incorporate the effects of expected early exercise;	NIL		
(c) how expected volatility was determined, including an explanation of the extent to which expected volatility was based on historical volatility; and	The scheme was drawn up in accordance with the guidelines of SEBI as such this assumption was not applicable.		
(d) Whether and how any other features of the option grant were incorporated into the measurement of fair value, such as a market condition.	The scheme was drawn up in accordance with the then guidelines of SEBI as such this assumption was not applicable.		

D. Details related to TPL ESOP Trust for the 2024 Scheme

(i) General information on schemes		
1.	Name of the Trust	TPL ESOP Trust
2.	Details of the Trustee(s)	Qapita Equity Tech Limited (formerly KP Corporate Solutions Ltd.)
3.	Amount of loan disbursed by company / any company in the group, during the year	INR 4865 Lakhs
4.	Amount of loan outstanding (repayable to company / any company in the group) as at the end of the year	INR 4865 Lakhs
5.	Amount of loan, if any, taken from any other source for which company / any company in the group has provided any security or guarantee	Nil
6.	Any other contribution made to the Trust during the year	Nil

(ii)	Brief details of transactions in shares by the Trust	
	Number of shares held at the beginning of the year;	Nil
	Number of shares acquired during the year through (i) primary issuance	secondary acquisition 3,00,000 Equity Shares
	(ii) secondary acquisition, also as a percentage of paid-up equity capital as at the end of the previous financial year, along with information on weighted average cost of acquisition per share;	
	Number of shares transferred to the employees / sold along with the purpose thereof;	Nil
	Number of shares held at the end of the year.	6,19,600 Equity Shares
(iii)	In case of secondary acquisition of shares by the Trust	
	Number of shares	As a percentage of paid-up equity capital as at the end of the year immediately preceding the year in which shareholders' approval was obtained
	Held at the beginning of the year	3,19,600
	Acquired during the year	3,00,000
	Sold during the year	Nil
	Transferred to the employees during the year	Nil
	Held at the end of the year (31.03.2026)	6,19,600– 0.47%

On behalf of the Board of Directors of Tanla Platforms Limited

Sd/-

D. Uday Kumar Reddy

Founder Chairman & CEO

(DIN: 00003382)

Place: Hyderabad

Date: June 23, 2026

COMPLIANCE CERTIFICATE

[Pursuant to Regulation 13 of the Securities Exchange Board of India
(Share Based Employee Benefits and Sweat Equity) Regulations, 2021]

To,
The Members,
Tanla Platforms Limited
Tanla Technology Centre, Hitech City Road,
Madhapur, Hyderabad, Telangana – 500081

I, Mahadev Tirunagari, Company Secretary in Practice, have been appointed as the Secretarial Auditor of Tanla Platforms Limited (hereinafter referred to as "the Company"), having CIN: L72200TG1995PLC021262 and its registered office at Tanla Technology Centre, Hitech City Road, Madhapur, Hyderabad – 500081, Telangana, India, pursuant to a resolution passed by the Board of Directors at its meeting held on January 21, 2025 and approved by the shareholders at the Annual General Meeting held on July 23, 2025

This Certificate is issued pursuant to Regulation 13 of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (hereinafter referred to as "the Regulations"), for the financial year ended March 31, 2026.

Management Responsibility:

It is the responsibility of the Management of the Company to implement the Scheme(s) including designing, maintaining records and devising proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

Verification:

1. The Company has implemented Tanla Platforms Limited – Restricted Stock Unit Plan 2021 in accordance with the Regulations and the Special Resolution passed by the Members of the Company through Postal Ballot on 19/06/2021.
2. The Company has implemented Tanla Platforms Limited – Stock Option Scheme 2024 in accordance with the Regulations and the Special Resolution passed by the Members of the Company through Postal Ballot on 27/05/2024.

For the purpose of verifying the compliance of the Regulations, I have examined the following:

1. Scheme received from/furnished by the Company;
2. Articles of Association of the Company;
3. Resolutions passed at the meeting of the Board of Directors;
4. Shareholders resolutions passed at the General Meeting;
5. Shareholders resolution passed at General Meetings w.r.t variation in the scheme (if any) – **Not Applicable**
6. Shareholders resolution passed at General Meeting w.r.t approval for implementing the scheme(s) through a trust(s); –
 - a. In case of Tanla Platforms Limited – Restricted Stock Unit Plan 2021 – **Not Applicable**
 - a. In case of Tanla Platforms Limited – Stock Option Scheme 2024 – **Applicable/Complied**
7. Minutes of the meetings of the Nomination and Remuneration Committee, which is authorized to administer the Scheme;
8. Trust Deed; –
 - a. In case of Tanla Platforms Limited – Restricted Stock Unit Plan 2021 – **Not Applicable**
 - b. In case of Tanla Platforms Limited – Stock Option Scheme 2024 – **Applicable/Complied**
9. Details of trades in the securities of the company executed by the trust through which the scheme is implemented;
 - a. In case of Tanla Platforms Limited – Restricted Stock Unit Plan 2021 – **Not Applicable**
 - b. In case of Tanla Platforms Limited – Stock Option Scheme 2024 – **Applicable**

During FY26, the Trust acquired 3,00,000 equity shares of the Company in accordance with the provisions of the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and the applicable provisions of the Company's employee benefit schemes.
10. Relevant Accounting Standards as prescribed by the Central Government;
11. Detailed terms and conditions of the scheme as approved by Nomination and Remuneration Committee;
12. Bank Statements towards Application money received under the scheme(s);
13. Valuation Report; – **Not Applicable**
14. Exercise Price/Pricing formula;
15. Statement filed with recognised Stock Exchange(s) in accordance with Regulation 10 of these Regulations;
16. Disclosure by the Board of Directors;
17. Relevant provisions of the Regulations, Companies Act, 2013 and Rules made thereunder;

Certification:

In my opinion and to the best of my knowledge and according to the verifications as considered necessary and explanations furnished to me by the Company and its Officers, I certify that the Company has implemented the Tanla Platforms Limited – Restricted Stock Unit Plan 2021 and Tanla Platforms Limited – Stock Option Scheme 2024, in accordance with the applicable provisions of the Regulations and Resolution(s) of the Company in the General Meeting(s).

Assumption & Limitation of Scope and Review:

1. Ensuring the authenticity of documents and information furnished is the responsibility of the Board of Directors of the Company.
2. Our responsibility is to give certificate based upon our examination of relevant documents and information. It is neither an audit nor an investigation.
3. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.
4. This certificate is solely for your information and it is not to be used, circulated, quoted, or otherwise referred to for any purpose other than for the Regulations.

Mahadev Tirunagari

Company Secretary in Practice

FCS : 6681

CP No : 7350

PR No : 1386/2021

Place : Hyderabad

Date : June 23, 2026

UDIN : F006681H000671741

Report on Corporate Governance

In compliance with Chapter IV read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), the Company presents the Report on Corporate Governance covering the matters specified under the said Regulations and the governance practices followed by the Company.

1. Company's Philosophy on Corporate Governance

The Company is committed to maintaining the highest standards of Corporate Governance through transparency, accountability, integrity, and fairness in all aspects of its operations and interactions with stakeholders, including shareholders, customers, employees, regulators, business partners, lenders, and the wider community. As a responsible technology enterprise, the Company continuously endeavors to strengthen its governance framework and foster a culture built on ethical business practices, compliance, and sustainable growth.

The Company believes that robust Corporate Governance practices are essential for creating long-term stakeholder value and reinforcing trust and confidence among all stakeholders. The governance processes and systems have been progressively strengthened over the years with a strong emphasis on ethical conduct, responsible corporate citizenship, innovation, data privacy, and operational excellence.

The Company remains committed to conducting its business with the highest standards of professionalism, integrity, and transparency, while pursuing sustainable growth and maximising long-term shareholder value. Through its governance philosophy, Tanla Platforms Limited strives to uphold stakeholder confidence and deliver consistent value creation in an evolving digital ecosystem.

2. Board of Directors and its Composition

As on March 31, 2026, the Board of Directors of the Company comprised an optimum combination of Executive, Non-Executive, and Independent Directors, including one Woman Director, in compliance with the provisions of the Companies Act, 2013 and the Listing Regulations. The Board consisted of 2 Executive Directors, 1 Non-Executive Director and 4 Independent Directors, including one Woman Director.

The table below provides details of the composition of the Board, attendance of Directors at Board Meetings and the last Annual General Meeting, along with their other Directorships and Committee positions held during the FY26.

Composition of the Board of Directors as on March 31, 2026

Name of the Director	Category	Number of Board Meetings attended	Attendance at the last AGM held on July 23, 2025	Number of other Directorship (s) as on March 31, 2026 #	Number of committee positions held in other public companies ##		Directorships in other Listed Companies & Category of Directorship
					As Chairperson	As Member	
Mr. D. Uday Reddy	Promoter, Chairman and CEO	7	Yes	3	0	0	-
Mr. Deepak Satyaprakash Goyal	ED	7	Yes	1	0	0	-
Dr. Sanjay Kapoor	NED	7	Yes	0	0	0	-
Mr. Rahul Khanna	NED & ID	3	NA	NA	NA	NA	NA
Dr. Ram Sewak Sharma	NED & ID	7	Yes	7	0	2	1- Non-Executive & Independent Director Voith Paper Fabrics India Limited
Mr. François Ortalo-Magné	NED & ID	7	Yes	0	0	0	-
Ms. Naiyya Saggi	NED & ID	6	Yes	1	0	2	1-Non-Executive & Independent Director Welspun Living Limited
Mr. Sunil Ramakant Bhumralkar	NED & ID	5	Yes	7	4	4	5-Non-Executive & Independent Director Cyient Limited BirlaNu Limited Alldigi Tech Limited Digitide Solutions Limited Knowledge Realty Office Management Services Private Limited (Manager to Knowledge Realty Trust, a listed REIT)

Chief Executive Officer (CEO), Executive Director (ED), Non-Executive Director (NED), Independent Director (ID) and Not applicable (NA)

Notes:

- #Excludes directorships in the Company, private companies, foreign companies and companies registered under Section 8 of the Act, Government Bodies and Alternate Directorships.
- ## This relates to membership of Committees referred to in Regulation 26(1) of the Listing Regulations, viz. Audit Committee and Stakeholders Relationship Committee of all public limited companies, whether listed or not and excludes private limited companies, foreign companies and companies licensed under Section 8 of the Act. Committee Chairperson(s) count includes the Membership(s) count in which Director is member also.
- Excludes Directorship and Membership in Committees of the Company. Further, for the purpose of reckoning the Directorship, only public companies and equity listed companies are considered.
- Mr. Rahul Khanna retired as an Independent Director of the Company upon completion of his first term on July 16, 2025.
- Mr. Sunil Ramakant Bhumralkar was appointed as Non-Executive and Independent Director on the Board w.e.f. June 16, 2025.

The Company convened at least one Board Meeting in each quarter as required under the Companies Act, 2013 and SEBI Listing Regulations, and the Company ensured that the maximum gap between two consecutive Board Meetings did not exceed 120 days.

The Board confirms that, based on the disclosures received from all the independent directors and also in its opinion, the independent directors fulfil the conditions specified in the Companies Act, 2013, the Listing Regulations and are independent of the management.

There are no pecuniary relationships or transactions with Non-Executive Independent Directors that could materially influence their judgment except sitting fees paid towards attending Board and Committee Meetings.

Necessary disclosures regarding Committee positions in other public companies as of March 31, 2026, have been made by the Directors.

There is no inter-se relationship existing between the Directors of the Company.

As a policy measure, all the major decisions which involve new investments and capital expenditure, in addition to the matters which statutorily require Board approval, including the information under Regulation 17(7) Part A of Schedule II of the Listing Regulations, are put up for consideration of the Board or the Committee(s) of the Board.

None of the Directors held/ holds directorships in more than ten public companies; Further, none of the Independent Directors (IDs) of the Company served as an ID in more than 7 listed companies. None of the IDs are serving as a whole-time director/managing director in any listed entity.

None of the Directors is a member in more than 10 committees or a chairperson in more than 5 committees (being AC and SRC, as per Regulation 26(1) of the SEBI (LODR) Regulations, 2015) across all the public limited companies in which he/she is a director. The necessary disclosures regarding committee positions have been made by the Directors.

Board Meetings

During the FY26, the Board met seven times, and dates of the Board meetings and attendance at the meetings are as follows:

Sl. No.	Date of Meeting	Board Strength	No. of Directors Present
1	April 23, 2025	7	7
2	April 24, 2025	7	6
3	June 16, 2025	8	8
4	June 28, 2025	8	7
5	July 24, 2025	7	7
6	October 17, 2025	7	7
7	January 22, 2026	7	7

Familiarization Programme

The Company has in place a structured Familiarization Programme for its Directors, particularly Independent Directors, to provide insights into the Company's business, operations, industry landscape, governance framework, and regulatory environment, thereby enabling them to effectively discharge their roles and responsibilities.

The Directors are regularly updated on developments relating to the business, industry, regulatory changes, risk management practices, corporate governance, and other matters relevant to the Company. Presentations made at Board and Committee Meetings, including periodic operational and financial updates, facilitate a comprehensive understanding of the Company's performance and strategic direction.

Details of the Familiarization Programme for Independent Directors are available on the Company's website https://tanla.azureedge.net/resources/media/images/Policies/Familiarisation_Programme_for_IDs.pdf

Code of Conduct

The Board of Directors of the Company has laid down a Code of Conduct for Directors and senior management personnel. The Code of Conduct is hosted on the website of the Company at https://tanla.azureedge.net/resources/media/images/Policies/Code_of_Conduct.pdf. All Directors and senior management personnel affirmed compliance with the Code for the year under review. The declaration to this effect signed by Mr. Uday Reddy, Founder Chairman & CEO, is annexed to this report.

Core Skills / Expertise / Competencies available with the Board

The Board is of the opinion that its current composition reflects an appropriate balance of skills, experience, knowledge, diversity, and independence, enabling it to effectively discharge its responsibilities and provide strategic direction to the Company. The Board provides leadership and objective oversight to the management while ensuring adherence to the highest standards of corporate governance, ethics, transparency, and accountability.

The Directors collectively possess a broad range of skills, expertise, and industry experience across areas relevant to the Company's business and operations. These competencies enable the Board and its Committees to function effectively and contribute to the sustainable growth and long-term success of the Company.

The key skills, expertise, and competencies identified by the Board as essential for the effective functioning of the Company and available across the Board are set out below.

- Strategy & Leadership
- Finance & Audit
- Legal & Compliance
- Risk Management
- Industry Expertise
- Technology & Digital Transformation
- Corporate Governance
- Human Resources & Talent Management
- Business Development & Market Expansion
- Global Business Experience

Matrix of Board Expertise:

Name of the Director	Skills/ Expertise/ Competencies							
	Strategy & Leadership	Finance & Audit	Legal & Compliance	Risk Management	Industry Expertise	Technology & Digital Transformation	HR & Talent Management	Global Business Experience
Mr. Uday Reddy	✓	✓		✓	✓	✓		✓
Mr. Deepak Goyal	✓			✓	✓			✓
Mr. Sunil Bhumralkar	✓	✓	✓	✓				
Dr. Sanjay Kapoor	✓		✓	✓	✓	✓	✓	✓
Dr. Ram Sewak Sharma	✓	✓		✓	✓	✓	✓	
Mr. François Ortalo-Magné	✓			✓			✓	✓
Ms. Naiyya Saggi	✓	✓		✓			✓	

The skills, expertise, and competencies identified above are broad-based and are derived from the Directors' qualifications, professional experience, industry knowledge, and contributions to the Board and its Committees. The Board is of the view that the aforesaid skills and competencies are available collectively across its members and are adequate for the effective functioning of the Company and the discharge of its governance responsibilities.

3. Board Committees

The details regarding various Committees of the Board of the Company as on March 31, 2026 are given below:

a. Audit Committee

The Audit Committee presently comprises three directors - two Independent Directors and one Executive Director. The members of the Committee are financially literate and bring expertise in the fields of Accounting and Finance, Strategy, and Management. Mr. Sunil Bhumralkar, Independent Director, is the Chairperson of the Committee.

The composition of this Committee is in compliance with the requirements of Section 177 of the Act and Regulation 18 of the Listing Regulations.

The Audit Committee met four (4) times during the Financial Year i.e. on April 24, 2025, July 24, 2025, October 17, 2025, and January 21, 2026. The company is in compliance with the requirements of SEBI (LODR) Regulations, 2015, and the Companies Act, 2013, in terms of time gap between any two Audit Committee Meetings.

The composition and details of attendance for the Meetings of the Audit Committee are presented below:

Name of the Director	Category	Designation in the Committee	No. of meetings attended
*Mr. Sunil Bhumralkar	Independent Director	Chairperson	3
Mr. Uday Reddy	Executive Director	Member	4
Dr. Ram Sewak Sharma	Independent Director	Member	4
*Mr. Rahul Khanna	Independent Director	Member	1

Notes:

- Mr. Rahul Khanna ceased to be Chairperson w.e.f. June 28, 2025 and as Member w.e.f. July 16, 2025.
- Mr. Sunil Bhumralkar was appointed as Chairperson & Member w.e.f. June 28, 2025.

The Committee may invite such members of the management and other invitees as it considers appropriate to attend its meetings. The Chief Financial Officer, Internal Auditor, and Statutory Auditors are generally invited to attend the meetings, unless otherwise determined by the Committee. The Committee is also periodically apprised of compliance with the Company's Code of Conduct for Prevention of Insider Trading through quarterly compliance reports submitted by the Compliance Officer.

The Charter of the Audit Committee is available on the Company's website at https://tanla.azureedge.net/resources/media/images/Policies/Audit_Committee_Charter.pdf

Terms of reference of the Audit Committee

The terms of reference of the Audit Committee are in accordance with Regulation 18 read with Part C of Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 177 of the Companies Act, 2013. The Committee, inter alia, performs the following functions:

- Oversight of the Company's financial reporting process and disclosure of financial information to ensure that the financial statements are correct, sufficient, and credible.
- Recommendation for appointment, remuneration, terms of appointment, and, where applicable, removal of the Statutory Auditors and Internal Auditors.
- Approval of payment to Statutory Auditors for audit and other services rendered.
- Review and monitoring of the independence, performance, and effectiveness of the Statutory Auditors and the audit process.
- Examination and review of quarterly and annual financial statements and Auditor's Reports thereon before submission to the Board, including significant accounting policies, estimates and judgments, audit adjustments, compliance with accounting standards and legal requirements, related party transactions, and auditor qualifications or modified opinions, if any.
- Evaluation of the adequacy and effectiveness of internal financial controls, internal control systems, and risk management framework.
- Review of the adequacy, scope, effectiveness, and performance of the internal audit function and discussion of significant audit findings and follow-up actions.
- Discussion with the Statutory Auditors before commencement of the audit and review of audit findings and management responses.
- Approval or subsequent modification of related party transactions and review of statements of significant related party transactions submitted by management.
- Scrutiny of inter-corporate loans and investments.
- Valuation of undertakings or assets of the Company, wherever necessary.
- Review of the functioning of the Vigil Mechanism / Whistle Blower Policy.
- Monitoring the utilization of funds raised through public offers, rights issues, preferential issues, qualified institutions placements, or any other issue of securities.
- Review of management letters and letters relating to internal control weaknesses issued by the Statutory Auditors
- Review of utilization of loans and/or advances from/investment by the holding company in the subsidiary exceeding the thresholds prescribed under the Listing Regulations, wherever applicable.
- Carrying out such other functions as may be delegated by the Board and as may be prescribed under the Companies Act, 2013, the SEBI Listing Regulations, and other applicable laws.

The Audit Committee has adequate powers and access to information in accordance with the provisions of the Companies Act, 2013 and the SEBI Listing Regulations, enabling it to effectively discharge its responsibilities.

The Company Secretary acts as the Secretary to the Audit Committee.

Mr. Sunil Bhumralkar, Chairperson of the Audit Committee, was present at the last Annual General Meeting.

All the recommendations made by the Committee during the year under review were accepted by the Board.

b. Nomination and Remuneration Committee

The Nomination and Remuneration Committee ('NRC') comprised three members as at March 31, 2026.

The composition of this Committee is in compliance with the requirements of Section 178 of the Act and Regulation 19 of the Listing Regulations.

The Committee met six (6) times i.e., on May 19, 2025; June 04, 2025; June 28, 2025; July 23, 2025; September 18, 2025 and November 20, 2025 during the year under review.

Name of the Director	Category	Designation in the Committee	No. of meetings attended
Mr. François Ortalo-Magné	Independent Director	Chairperson	6
*Mr. Rahul Khanna	Independent Director	Member	1
Dr. Sanjay Kapoor	Non-Executive Non-Independent Director	Member	5
Dr. Ram Sewak Sharma	Independent Director	Member	6

*Mr. Rahul Khanna ceased to be Member w.e.f. July 16, 2025

Brief Description of Terms of Reference

1. Formulation of the criteria for determining qualifications, attributes and independence of a director and recommend to the Board of Directors a policy relating to, the remuneration of the directors, key managerial personnel and other employees;
2. Formulation of criteria for evaluation of performance of independent directors and the Board of Directors;
3. Conduct an annual evaluation of the overall effectiveness of the Board, the Committees of the Board and the performance of each Director; ^[GRI 2-18]
4. Devising a policy on diversity of Board of Directors;
5. Identify and recommend to the Board, persons who are qualified to become Directors and who may be appointed in Senior Management including Key Managerial Personnel, in accordance with the criteria laid down and their removal thereof, whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of Independent Directors;
6. Recommend to the Board, all remuneration, in whatever form, payable to senior management.
7. To carry out such other functions as mentioned in the terms of reference of the NRC or prescribed under applicable statutory / regulatory requirements from time to time.

All the recommendations made by the Committee during the year under review were accepted by the Board.

Mr. François Ortalo-Magné, the Chairperson of the NRC, was present at the last Annual General Meeting.

The detailed criteria for evaluation of the Independent Directors of the Company is given in the Nomination and Remuneration Policy as placed in the website of the Company at

https://tanla.azureedge.net/resources/media/images/Policies/Nomination_and_Remuneration_Policy.pdf

Terms of Appointment of Independent Directors:

As per Regulation 46 of SEBI Listing Regulations and Section 149 read with Schedule IV of the Act, the terms and conditions of appointment / re-appointment of Independent Directors are available on the Company's website at

https://tanla.azureedge.net/resources/media/images/Policies/Terms&Conditions_of_appointment_of_IDs.pdf

c. Stakeholders' Relationship Committee

The Stakeholders Relationship Committee ('SRC') comprises two Independent Directors and one Non-Executive-Non-Independent Director.

The composition of SRC is in compliance with the requirements of Section 178 of the Act and Regulation 20 of the Listing Regulations.

The committee met one time, i.e., on February 10, 2026. Details of the composition of the committee and meetings held/attended are given hereunder:

Name of the Director	Category	Designation in the Committee	No. of meetings attended
Ms. Naiyya Saggi	Independent Director	Chairperson	1
Dr. Sanjay Kapoor	Non-Executive Non-Independent Director	Member	1
Dr. Ram Sewak Sharma	Independent Director	Member	1

*Mr. Rahul Khanna ceased to be Member w.e.f. July 16, 2025

Ms. Naiyya Saggi, Chairperson of the SRC, was present at the last Annual General Meeting.

All the recommendations made by the Committee during the year under review were accepted by the Board.

Terms of Reference

The broad terms of reference of the SRC inter alia, includes the following:

1. To look into the redressal of grievances of shareholders.
2. To resolve the grievances of the shareholders of the company including complaints related to transfer/ transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/duplicate certificates, general meetings etc.
3. To review measures taken for effective exercise of voting rights by shareholders.
4. To review adherence to the service standards in respect of various services being rendered by the Registrar & Share Transfer Agent.
5. To review various measures and initiatives for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the Company; and
6. To carry out such other functions as mentioned in the terms of reference of the SRC or prescribed under applicable statutory / regulatory requirements from time to time.

Stakeholders Grievance Redressal

There were no shareholder complaints pending at the beginning of the year. Three(3) complaints were received, and all the complaints were redressed to the satisfaction of investors during the year under review. There were no complaints outstanding as on March 31, 2026.

The requests received from the Shareholders relating to physical annual reports, dividend, updation of KYC, claim for Shares from IEPF Authority, etc., were promptly attended by the Company and there were no pending requests as on March 31, 2026.

Name, designation and address of the Compliance Officer:

Ms. Seshanuradha Chava, General Counsel & Company Secretary, is the Compliance Officer, in accordance with the requirements of Listing Regulations. The Company has designated the email ID : investorhelp@tanla.com for investor queries/grievances.

d. Corporate Social Responsibility Committee

The Corporate Social Responsibility Committee (CSR Committee) comprises four members.

The composition of the CSR Committee is in compliance with Section 135 of the Act.

The Committee met one time i.e., on September 18, 2025. Details of composition of the committee and meetings held/attended are given hereunder

Name of the Director	Category	Designation in the Committee	No. of meetings attended
Dr. Ram Sewak Sharma	Independent Director	Chairperson	1
Mr. D. Uday Reddy	Executive Director	Member	0
Mr. François Ortalo-Magné	Independent Director	Member	1
Ms. Naiyya Saggi	Independent Director	Member	1

*Mr. Rahul Khanna ceased to be Member w.e.f. July 16, 2025

The CSR policy is hosted on the Company's website at

https://tanla.azureedge.net/resources/media/images/Policies/csr_policy.pdf

Terms of Reference

The broad terms of reference of the CSR inter alia, include the following:

- To recommend to the Board, a CSR Policy (and modifications thereto from time to time) indicating the activities to be undertaken by the Company as specified in Schedule VII of the Act.
- To formulate and recommend annual action plan(s), and any modifications thereof;
- To recommend to the Board, the amount of expenditure to be incurred on the CSR activities in a financial year and the amount to be transferred in case of ongoing projects and unspent amounts;
- To review the progress of CSR initiatives undertaken by the Company;
- To monitor the CSR Policy of the Company from time to time.
- To carry out such other functions as mentioned in the terms of reference of the CSR Committee or prescribed under applicable statutory / regulatory requirements from time to time.

e. Risk Management Committee

The Board has constituted the Risk Management Committee (RMC) in line with the provisions of Regulation 21 of the Listing Regulations. The committee met three times during the year on June 16, 2025, December 18, 2025 and January 22, 2026.

Composition and attendance of Members at the RMC Meetings held during the year are as follows.

Name of the Director / Member	Category	Designation in the Committee	No. of meetings attended
Dr. Sanjay Kapoor	Non-Executive Non-Independent Director	Chairperson	3
Mr. D. Uday Reddy	Executive Director	Member	2
Mr. Deepak Goyal	Executive Director	Member	2
Dr. Ram Sewak Sharma	Independent Director	Member	3
Mr. François Ortalo-Magné	Independent Director	Member	3

Terms of reference

The broad terms of reference of the RMC inter alia, includes the following:

- To formulate a detailed risk management policy which shall include:
 - A framework for identification of internal and external risks specifically faced by the Company, in particular including financial, operational, sectoral, sustainability (particularly ESG related risks), information, cyber security risks or any other risk as may be determined by the Committee.
 - Measures for risk mitigation including systems and processes for internal control of identified risks.
 - Business continuity plan.
- To ensure that appropriate methodology, processes and systems are in place to monitor and evaluate risks associated with the business of the Company.
- To implement measures for risk mitigation including systems and processes for comprehensive internal controls to mitigate the identified risks;
- To periodically review the risk management policy, at least once in two years, including by considering the changing industry dynamics, evolving complexity and emerging risks;
- To keep the Board of Directors informed about the nature and content of its discussions, recommendations and actions to be taken;
- To review appointment, removal and terms of remuneration of the Chief Risk Officer; and
- To carry out such other functions as mentioned in terms of reference of the RMC or prescribed under applicable statutory / regulatory requirements from time to time.

4. Remuneration of Directors

A. Remuneration to Executive Directors:

The remuneration paid to the Directors during the FY26 was in accordance with the Nomination and Remuneration Policy of the Company and within the limits approved by the Board of Directors and the Shareholders, as applicable.

Details of remuneration of the Executive Director for the year ended March 31, 2026 are given below:

Name	Salary and allowances (in INR)	Contributions to provident and other funds (in INR)
Mr. D. Uday Reddy, Founder Chairman & CEO	2,52,70,560	13,00,860
*Mr. Deepak Goyal, Whole-Time Director	-	-

* Mr. Deepak Goyal also serves as a Whole-Time Director of Karix Mobile Private Limited, a wholly owned subsidiary of the Company, and receives remuneration from Karix in accordance with the applicable approvals.

Besides the remuneration stated above, the Founder Chairman & CEO is entitled to gratuity, leave encashment, and such other perquisites, allowances, and reimbursement of expenses as may be applicable in accordance with the terms of appointment, the Company's policies, and the applicable provisions of law.

There is no provision for payment of severance fees.

B. Sitting fees paid to Independent Directors and Non-Executive Director

Details of sitting fees paid to the Independent Directors and Non-Executive Director for the FY26 are given below. These are within the limits prescribed under the Act:

S. No.	Name	Category	Sitting Fees paid (in INR)
1	Dr. Sanjay Kapoor	Non-Executive Non-Independent Director	16,00,000
2	*Mr. Rahul Khanna	Independent Director	5,00,000
3	Dr. Ram Sewak Sharma	Independent Director	23,00,000
4	Mr. François Ortalo-Magné	Independent Director	18,00,000
5	Ms. Naiyya Saggi	Independent Director	9,00,000
6	Mr. Sunil Bhumralkar	Independent Director	9,00,000

*Mr. Rahul Khanna retired from the Board as ID w.e.f. July 16, 2025.

Mr. Sanjay Kapoor, Non-Executive Non-Independent Director, was paid consultancy fees of INR 19,00,000 /- during the FY26 for availing Business Development Services with Z-Axis Management Consultants & Strategic Advisors, LLP in which he is a Designated Partner.

C. Details of shares held by non-executive directors/independent directors, as per Schedule V Para C clause 2(f) of SEBI (LODR) Regulations, 2015

Pursuant to Para C(2)(f) of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, none of the Non-Executive Directors, including Independent Directors, held any equity shares of the Company as on March 31, 2026.

As on March 31, 2026, none of the Non-Executive Directors, including Independent Directors, held any convertible instruments of the Company.

Apart from the sitting fees, there were no other pecuniary relationships or transactions of the Independent Directors vis-à-vis the Company.

The criteria for making payments to non-executive directors is disseminated on the website of the Company at

https://tanla.azureedge.net/resources/media/images/Policies/criteria_for_making_payments_to_non_executive_directors.pdf

D. Particulars of Senior Management

The particulars of senior management as per Regulation 16(1) (d) of the Listing Regulations including the changes during the FY26 are as follows:

Name of Senior Management Personnel	Designation
Mr. Uday Reddy	Founder Chairman & CEO
Mr. Deepak Goyal	Executive Director
* Mr. Abhishek Kumar Jain	Chief Financial Officer
* Mr. Anubhav Batra	Chief Financial Officer
Mr. Sunil Bajpai	Chief Trust Officer
Ms. Seshanuradha Chava	General Counsel and Company Secretary
Ms. Pooja Palviya	Chief Human Resources Officer
# Mr. Sriram Vinjamuri	Chief Customer Officer
# Mr. Sandeep Kapoor	Chief AI, Data & Analytics Officer
# Mr. Anshuman Kar	Chief Customer Officer
# Mr. MP Sunil Kumar	Chief Growth Officer – Asia & Middle East

*Mr. Abhishek Kumar Jain ceased to be Chief Financial Officer on July 27, 2025.

*Mr. Anubhav Batra was appointed as Chief Financial Officer with effect from July 28, 2025.

#With effect from July 01, 2025, Mr. Sriram Vinjamuri transitioned from his role as Chief Customer Officer of the Company to serve as Chief Customer Officer of Karix Mobile Private Limited, a wholly owned subsidiary of the Company.

Mr. Anshuman Kar was appointed as Chief Customer Officer with effect from July 07, 2025

Mr. Sandeep Kapoor was appointed as Chief AI, Data & Analytics Officer of the Company with effect from July 01, 2025 (He ceased to hold office upon his resignation with effect from April 30, 2026).

Mr. MP Sunil Kumar was appointed as Chief Growth Officer – Asia & Middle East with effect from September 22, 2025 (He ceased to hold office upon his resignation with effect from April 06, 2026).

Board Level Performance Evaluation ^[GRI 2-11, 2-18]

Pursuant to the provisions of the Companies Act, 2013 and the SEBI Listing Regulations, the annual performance evaluation of the Board, its committees and individual Directors, including the Chairperson, was carried out during the FY26. The Nomination and Remuneration Committee oversees and reviews the performance evaluation process on an annual basis.

Separate Meeting of Independent Directors

Pursuant to the provisions of the Companies Act, 2013 read with the rules made thereunder and Secretarial Standard - 1 issued by the Institute of Company Secretaries of India and the SEBI Listing Regulations, a separate meeting of the Independent Directors of the Company for the FY26 was held on March 26, 2026.

5. General Body Meetings

a) The details of the previous three AGMs of the Company:

Year Ended	Day, Date & Time	Venue	Special Resolutions Passed
March 31, 2025	Wednesday, July 23, 2025 4.00 P.M	Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM")	1. Re-appointment of Mr. Deepak Satyaprakash Goyal (DIN:01755263) as an Executive Director of the Company.
March 31, 2024	Thursday, July 25, 2024 4.00 P.M	Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM")	1. Re-appointment of Uday Reddy (DIN: 00003382), as Chairman and Chief Executive Officer (Chairman & CEO) of the Company and the remuneration payable 2. Re-Appointment of Sanjay Kapoor (DIN: 01973450) as Non-Executive Director of the Company
March 31, 2023	Wednesday, September 06, 2023 05:00 P.M	Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM")	1. Consent of Members for increase in the limits applicable for making investments / extending loans and giving guarantees or providing securities in connection with loans to Persons / Bodies Corporate

Postal Ballot

During the FY26, the members of the company have approved the resolutions as stated hereunder by requisite majority through postal ballot (e-voting).

Postal Ballot Notice dated June 16, 2025

The Postal Ballot Notice dated June 16, 2025 was sent in electronic form to the members whose e-mail addresses were registered with the Company/ respective Depository Participants. The Company had published a notice in the newspapers on June 17, 2025 in Business Standard (all edition) and Andhra Jyothi (Hyderabad edition) in compliance with the provisions of the Companies Act, 2013 and Secretarial Standard-2. The voting period commenced from 09:00 A.M. (IST) on Tuesday, June 17, 2025 and ended at 05:00 P.M. (IST) on Wednesday, July 16, 2025. The voting rights of members were reckoned on the paid-up value of shares registered in the name of member/beneficial owner (in case of electronic shareholding) as on Friday, June 13, 2025.

Postal Ballot Procedure

In compliance with Sections 108 and 110 and other applicable provisions of the Companies Act, 2013 read with the related Rules and MCA circulars, the Company provided electronic voting (e-voting) facility, to all its members. For this purpose, the Company has engaged the services of KFin Technologies Limited ("KFin").

The postal ballot notice was sent by email to all the members who have registered their mail id. The Company also published a notice in the newspaper declaring the details and requirements as mandated by the Act and applicable rules. Voting rights were reckoned on the paid-up value of the shares registered in the names of the members as on the cut-off date.

Mr. Mahadev Tirunagari, Company Secretary in Practice (CP No. 7350), was appointed as the scrutinizer. The scrutinizer completed his scrutiny and submitted his report to the Company Secretary, who was authorised to accept, acknowledge and countersign the Scrutinizer's Report as well as declare the voting results.

The resolutions were approved with requisite majority on Wednesday, July 16, 2025 (being the last date of remote e-voting). The results were declared and communicated to the Stock Exchanges on Thursday, July 17, 2025.

The details of the voting pattern are given below:

Description of Resolution	Type of Resolution	Particulars of Votes cast					
		Remote E-Voting					
		Votes cast in favour of the resolution		Votes cast against the resolution		Invalid Votes	
		No.	%	No.	%	No.	%
Appointment of Mr. Sunil Ramakant Bhumralkar (DIN: 00177658) as an Independent Director	Special	60499557	100	53161	-	-	-
Approval for Buyback of Equity Shares of the Company	Special	60516413	100	41952	-	-	-

Special resolution is proposed to be conducted through postal ballot:

None of the businesses proposed to be transacted in the ensuing Annual General Meeting require passing a Special Resolution through Postal Ballot.

Extraordinary General Meeting:

No Extraordinary General Meeting of the Members was held during FY26.

6. Means of Communication

The Company is committed to maintaining transparent, timely, and effective communication with its shareholders, investors, analysts, regulatory authorities, and other stakeholders. Various communication channels are utilized to ensure that relevant information regarding the Company's performance, operations, governance practices, and material developments is disseminated in a fair, accurate, and timely manner in compliance with applicable statutory and regulatory requirements.

A. Financial Results

The Annual Report is one of the primary channels of communication with shareholders. It contains, inter alia, the Board's Report, Report on Corporate Governance, Business Responsibility and Sustainability Report, Management Discussion and Analysis Report, Audited Standalone and Consolidated Financial Statements, Auditor's Reports, Secretarial Audit Report, and other statutory disclosures.

The Annual Report is circulated to all shareholders entitled thereto and is also made available on the Company's website at: <https://www.tanla.com/investor-relations/annual-reports>

As on March 31, 2026, the Company had 2,73,754 shareholders. The Annual General Meeting (AGM) provides an important platform for direct interaction between the Board and the shareholders, enabling them to seek clarifications and provide feedback on the Company's performance and affairs. The Board values shareholder engagement and encourages active participation at the AGM.

B. Press Releases and Presentations

Quarterly, half-yearly, and annual financial results are submitted to the Stock Exchanges and are published in leading English and regional newspapers within the prescribed timelines. The results are also available on the Company's website at <https://www.tanla.com/investor-relations/quarterly-results>.

C. Press Releases and Presentations

All material information, press releases, and corporate announcements are promptly disseminated through the Stock Exchanges and hosted on the Company's website at <https://www.tanla.com/newsroom>; <https://www.tanla.com/investor-relations/announcements>

D. Presentations to Institutional Investors / Analysts:

Detailed presentations are made to institutional investors and financial analysts on the Company's quarterly, half-yearly as well as annual financial results. These presentations and schedule of analyst or institutional investors meet are also hosted on the Company's website and can be accessed at <https://www.tanla.com/investor-relations/quarterly-results>.

No unpublished price-sensitive information is discussed in meetings/presentations with institutional investors and financial analysts.

E. Website

The Company's website, www.tanla.com, provides comprehensive information on its business, financial performance, corporate governance practices, regulatory disclosures, and investor-related information through a dedicated Investor Relations section.

F. Designated Exclusive E-mail ID

The Company has designated investorhelp@tanla.com as the exclusive e-mail ID for investor correspondence and grievance redressal.

G. SEBI Complaints Redress System (SCORES 2.0)

The Investor complaints are processed in a centralized web-based complaints redress system. The salient features of this system include: centralized database of all complaints, online upload of Action Taken Reports (ATR) by concerned companies and online viewing by investors of actions taken on the complaint and its current status.

H. NSE Electronic Application Processing System ('NEAPS') and BSE Corporate Compliance & Listing Centre ('BSE Listing Centre')

The NEAPS is a web-based application designed by NSE for corporates. All periodical compliance filings like shareholding pattern, corporate governance report, media releases, statement of investor complaints, among others are also filed electronically on NEAPS.

BSE's Listing Centre is a web-based application designed for corporates. All periodical compliance filings like shareholding pattern, corporate governance report, media releases, statement of investor complaints, among others are also filed electronically on the Listing Centre.

I. Emails / SMS to Shareholders

The Company periodically communicates financial results, investor updates, and significant corporate developments to shareholders through e-mail and SMS, thereby ensuring wider dissemination of information and enhanced shareholder engagement.

7. General Shareholders' Information

(a) Details of AGM	Monday, July 20, 2026 at 04.00 PM (IST) through Video Conferencing / Other Audio Visual Means.
(b) Financial Year	The Company follows April - March as its Financial Year. The financial results for every quarter beginning from April are declared within 45 days from the end of the quarter except for the last quarter, for which the results are declared within 60 days from the end of the Financial Year i.e. on or before May 30 as permitted under the SEBI Listing Regulations.
(c) Dividend	Not Applicable
(d) Record Date and Dividend Payment Date	Not Applicable
(e) E-Voting Dates	Friday, July 17, 2026 at 9:00 AM (IST) to Sunday, July 19, 2026 at 5:00 PM (IST).
(f) International Securities Identification Number (ISIN)	INE483C01032
(g) Corporate Identity Number (CIN)	L72200TG1995PLC021262
(h) Listing on Stock Exchanges	The Company's Equity Shares are listed on BSE Limited and the National Stock Exchange of India Limited. (a) BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai 400 001 (b) National Stock Exchange of India Limited, Exchange Plaza, Bandra Kurla Complex, Bandra (E), Mumbai 400 051.
(i) Listing Fees	The listing fee for the FY27 has been paid to BSE Limited and National Stock Exchange of India Ltd in the month of April 2026.
(j) Registrar and Transfer Agents	KFin Technologies Limited. Selenium Building, Tower B, Plot No.31 & 32, Financial District, Nanakramguda, Serilingampally, Hyderabad -500 032 Phone:1800 309 4001 Email: einward.ris@kfintech.com Website: www.ris.kfintech.com

(k) There was no suspension of trading in the Securities of the Company during the year under review.

(l) Share Transfer System

SEBI, vide its Circular dated June 8, 2018, mandated that with effect from April 01, 2019, except in cases of transmission or transposition of securities, requests for transfer of securities shall not be processed unless the securities are held in dematerialized form with a depository. Accordingly, shareholders holding shares in physical form and desirous of transferring the same are required to get such shares dematerialized before effecting any transfer. However, shareholders may continue to hold shares in physical form if they so desire.

KFin Technologies Limited acts as the Registrar and Share Transfer Agent ("RTA") for both physical and dematerialized share-related activities of the Company.

(m) Shareholding details of the Company:

i. Distribution of Equity Shareholding as on March 31, 2026:

S. no.	Category	No. of Cases*	% of Cases	Amount in	% of Amount
1	1-5000	2,72,821	99.66	2,78,37,461	20.99
2	5001- 10000	441	0.16	31,13,840	2.35
3	10001- 20000	228	0.08	31,93,162	2.41
4	20001- 30000	77	0.03	19,05,430	1.44
5	30001- 40000	36	0.01	12,83,438	0.97
6	40001- 50000	20	0.01	8,92,232	0.67
7	50001-100000	40	0.01	29,23,861	2.20
8	100001& Above	91	0.03	9,14,67,935	68.97
Total:		2,73,754	100.00	13,26,17,359	100.00

*After clubbing the common PAN

ii. Shareholding pattern of the Company as on March 31, 2026:

Description	No. of Cases*	Total Shares	% Equity
Promoters & Promoters Group	12	6,12,32,538	46.17
Mutual Funds	7	2,06,390	0.16
Alternative Investment Fund	4	1,62,982	0.12
Banks	3	4,284	0.00
NBFCs	1	3,625	0.00
Foreign Portfolio Investors	135	1,00,77,480	7.6
Companies/ Bodies Corporate where Central / State Government is Promoter	1	80	0.00
NRIs	4,903	46,71,575	3.52
Bodies Corporate	616	15,26,832	1.15
IEPF	1	3,14,057	0.20
Indian Public	2,68,070	5,37,97,916	40.61
Employee Trust under SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021	1	6,19,600	0.47
Total	2,73,754	13,26,17,359	100.00

*After clubbing the common PAN

iii. Details of Equity Shares in dematerialised and physical form as on March 31, 2026:

As on March 31, 2026, more than 99.98% of the Company's issued and paid-up equity share capital was held in dematerialized form, reflecting the high level of investor participation in the depository system. The Company's equity shares continued to be actively traded on the Stock Exchanges, demonstrating healthy market liquidity and investor confidence.

Sno	Description	No of Holders	Shares	% To Equity
1	Physical	21	20,894	0.02
2	NSDL	71,875	10,53,74,476	79.46
3	CDSL	2,10,046	2,72,21,989	20.53
Total:		2,81,942	13,26,17,359	100

* Without clubbing common PANs

(n) The Company did not have any outstanding Global Depository Receipts (GDRs), American Depository Receipts (ADRs), warrants, or other convertible securities/instruments pending for conversion into equity shares.

(o) Commodity Price Risk or Foreign Exchange Risk and hedging activities

The commodity price risks are generally covered through price variation clauses and base prices embedded in contracts. The company does not have any exposure hedged through commodity derivatives. The Company has limited Foreign Exchange exposures and the transactions in the foreign currency are recorded at the exchange rate prevailing on the date of the transaction. Exchange differences arising on foreign currency transactions settled during the year are recognized in the statement of profit and loss.

(p) Plant Location

The Company operates through offices located across India and overseas, supporting its domestic and international business operations.

(q) Address for Correspondence Physical / Electronic mode

M/s Kfin Technologies Limited (Unit: Tanla Platforms Limited) Selenium Building, Tower B, Plot No.31 & 32, Financial District, Nanakramguda, Hyderabad - 500 032 Email: einward.ris@kfintech.com website: www.ris.kfintech.com Toll Free No.1800-309-4001	Investorhelp, Company Secretary & Compliance Officer Tanla Platforms Limited, Tanla Technology Centre, Hitech City Road, Madhapur, Hyderabad, India-500081. Tel: +91-040-40099999 Email ID: investorhelp@tanla.com website: www.tanla.com

(r) Loans and advances

The Company has not given any loans and advances to firms/companies in which directors are interested.

(s) The Company has not issued any debt instruments, nor does it have any fixed deposit programme, scheme, or arrangement involving the mobilisation of funds. Accordingly, disclosure relating to credit ratings is not applicable to the Company.

8. Disclosure on Material Subsidiaries

Name of the Material Subsidiaries	Date of Incorporation	Place of Incorporation	Name of the Statutory Auditor	Date of Appointment/ Re-appointment of Statutory Auditor
Karix Mobile Private Limited	November 16, 1998	Kolkata	MSKA & Associates LLP, Chartered Accountants	September 24, 2021
ValueFirst Digital Media Private Limited	October 17, 2003	New Delhi	MSKA & Associates LLP, Chartered Accountants	September 20, 2023
Tanla Mobile Asia Pacific Pte. Ltd.	April 24, 2007	Singapore	MGI N Rajan Associates, Chartered Accountants	September 30, 2025

9. Unclaimed dividend

Pursuant to the provisions of Sections 124 & 125 of the Companies Act, 2013 the Company is required to transfer dividend remaining unclaimed consecutively for a period of seven years from the date of transfer to the unclaimed dividend account to the Investor Education and Protection Fund (IEPF). Shareholders are requested to claim the dividend(s) from the Company before transfer to the Investor Education and Protection Fund (IEPF).

a) Due dates for transfer of dividend unclaimed to IEPF are as follows:

Financial year	Type of dividend	Dividend per share (INR)	Date of declaration	Due date for transfer to IEPF
2018-19	Final	0.35/-	September 30, 2019	November 29, 2026
2020-21	Interim	1/-	September 01, 2020	October 30, 2027
2020-21	Final	1/-	September 24, 2021	November 20, 2028
2021-22	Final	2/-	August 26, 2022	October 22, 2029
2022-23	Interim	6/-	August 4, 2022	October 03, 2029
2022-23	Final	4/-	September 06, 2023	November 04, 2030
2023-24	Interim	6/-	January 23, 2024	March 22, 2031
2023-24	Final	6/-	July 25, 2024	September 22, 2031
2024-25	Interim	6/-	January 21, 2025	March 21, 2032
2024-25	Interim	6/-	April 24, 2025	June 22, 2032
2025-26	Interim	6/-	October 17, 2025	December 15, 2032
2025-26	Interim	6/-	April 24, 2026	June 22, 2033

b) Dividend Distribution policy

In compliance with Regulation 43A of the Listing Regulations the Company has formulated its Dividend Distribution Policy, the details of which are available on the Company's website at <https://tanla.azureedge.net/resources/media/images/Policies/DividendDistributionPolicy.pdf>

10. Other Disclosures

(a) **Related Party Transactions:** All transactions entered into with related parties during the FY26 were in compliance with the provisions of the Companies Act, 2013 and Regulation 23 of the SEBI Listing Regulations. Such transactions were carried out in the ordinary course of business and on an arm's length basis. During the year under review, there were no materially significant related party transactions that had any potential conflict with the interests of the Company.

Policy on Related party transactions is hosted in our website. The web link is:

https://tanla.azureedge.net/resources/media/images/Policies/Policy_on_materiality_of_Related_Party_Transactions.pdf

(b) Except for the matter pertaining to the previous financial year as detailed below, there were no instances of non-compliance by the Company, nor were any penalties or strictures imposed by the Stock Exchanges, SEBI, or any other statutory authority on matters relating to the capital markets during the last three years.

During the FY25, BSE Limited and the National Stock Exchange of India Limited levied fines of INR 7,84,700/- each (inclusive of GST) pursuant to the SEBI Master Circular dated November 11, 2024, for non-compliance with Regulation 17(1) of the SEBI (LODR) Regulations, 2015 relating to the composition of the Board, including the appointment of a Woman Independent Director.

The aforesaid temporary non-compliance was subsequently regularized through the appointment of an Independent Director on October 10, 2024 and a Woman Independent Director on December 06, 2024.

(c) The Company has established a Vigil Mechanism/Whistle Blower Policy in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI Listing Regulations. The Policy provides an adequate mechanism for stakeholders to report genuine concerns and ensures that no person has been denied access to the Audit Committee.

The details of the Vigil Mechanism/Whistle Blower Policy are available on the website of the Company. The following is the web link: https://tanla.azureedge.net/resources/media/images/Policies/Policy_on_materiality_of_Related_Party_Transactions.pdf

(d) The Company has complied with all the mandatory requirements of Schedule V of the SEBI (Listing and Disclosure Requirements) Regulations, 2015.

(e) Policy on Material Subsidiaries is hosted on our website. The following is the web link:

https://tanla.azureedge.net/resources/media/images/Policies/Policy_on_Material_Subsiary.pdf

(f) During the year no funds were raised through preferential allotment or qualified institutions placement as specified under Regulation 32 (7A) of the SEBI Listing Regulations.

(g) Certificate from Practicing Company Secretary

A certificate pursuant to Part C of Schedule V of the SEBI Listing Regulations, received from Mr. Mahadev Tirunagari, Practicing Company Secretary & Insolvency Professional (CP No. 7350), confirming that none of the Directors of the Company have been debarred or disqualified from being appointed or continuing as Directors by SEBI, the Ministry of Corporate Affairs, or any other statutory authority, forms part of this Report.

Further, the Certificate on Corporate Governance as required under Schedule V of the SEBI (LODR) Regulations, 2015, issued by Mr. Mahadev Tirunagari, Practicing Company Secretary & Insolvency Professional (CP No. 7350), is annexed to the Board's Report.

(h) Recommendations of Committees of the Board

There were no instances during the FY26, wherein the Board had not accepted recommendations made by any Committee of the Board.

(i) Details of Consolidated Fees paid to the Statutory Auditors

M/s. M S K A & Associates LLP (Firm Registration No. 105047W/W101187) have been appointed as Statutory Auditors of the Company. The particulars of payments to Statutory Auditors M/s. M S K A & Associates LLP or any other firm in their group on consolidated basis is given below.

Particulars	By the Company	By Subsidiaries	Total Amount (INR)
Services as Statutory Auditors	85,25,000	89,75,000	1,75,00,000
Other Services - Certification	14,75,000	10,10,000	24,85,000
Re-imbursement of out-of-pocket expenses	4,75,482	2,81,517	7,56,999
Total	1,04,75,482	1,02,66,517	2,07,41,999

(i) Disclosure under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

Number of complaints filed during the financial year	1
Number of complaints disposed of during the financial year	1
Number of complaints pending as on end of the financial year	Nil

11. The Company has complied with all the applicable mandatory requirements of the Listing Regulations.

12. The Company has complied with the non-mandatory requirements/Discretionary Requirements as stipulated in Regulation 27 (1) read with Part E of the Schedule II of the SEBI Listing Regulations, as indicated below:

The Company has complied with the non-mandatory requirements/Discretionary Requirements as stipulated in Regulation 27 (1) read with Part E of the Schedule II of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as indicated below-

- (a) The Company's financial statements are with unmodified audit opinion.
- (b) The Internal auditors of the Company report directly to the Audit Committee of the Board.
- (c) Sends quarterly reports to the shareholders.

13. The disclosures of the compliance with corporate governance requirements specified in regulation 17 to 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46

The Company has complied with all the mandatory clauses of Corporate Governance requirements specified in regulations 17 to 27 and regulation 46 of the SEBI Listing Regulations as applicable.

During the year, there was no treatment of any transaction different from that as prescribed in the Accounting Standards as required under Section 133 of the Companies Act, 2013.

A report on risk management forms a part of the Management Discussion and Analysis in this report.

The information on appointment/re-appointment of Directors and their brief profiles forms part of the Notice of the 30th Annual General Meeting for the information of shareholders.

14. Secretarial Compliance Report

Pursuant to Regulation 24A of the SEBI Listing Regulations, the Company has obtained the Secretarial Compliance Report for the FY26 from Mr. Mahadev Tirunagari, Practicing Company Secretary & Insolvency Professional (CP No. 7350), and the same was filed with the Stock Exchanges within the prescribed timelines.

15. Code of Conduct to Regulate, Monitor, and Report Trading by Designated Persons

The Company has adopted a Code of Conduct to Regulate, Monitor, and Report Trading by Designated Persons (Insider Trading Code) under the SEBI (Prohibition of Insider Trading) Regulations, 2015 (SEBI Insider Trading Regulations). The Code of Conduct, inter alia, covers the following:

- (a) Regulate, Monitor and Report Trading by Designated Persons.
- (b) Policy for determination of 'legitimate purposes' as a part of 'Code of Fair Disclosure and Conduct.
- (c) Policy for inquiry in case of leak of Unpublished Price Sensitive Information (UPSI)
- (d) Whistle Blower Policy to enable reporting in case of leak of UPSI.

In compliance with Regulation 9A (4) of the SEBI Insider Trading Regulations, the Audit Committee reviews compliance of this provision once in a financial year and verifies that the systems for internal control are adequate and are operating effectively.

The Audit Committee, as part of its oversight responsibilities, periodically reviews instances of non-compliance, if any, with applicable laws, regulations, and internal policies, and provides appropriate guidance and recommendations for corrective and preventive actions. Any material non-compliance requiring disclosure is promptly reported to the Stock Exchanges and other regulatory authorities, as applicable, in accordance with the provisions of the SEBI Listing Regulations and other relevant statutory requirements.

The Code of Conduct for prohibition of Insider Trading and Code of Fair Disclosure have been uploaded on the website of the company at

https://tanla.azureedge.net/resources/media/images/Policies/Code_for_Insider_Trading_and_Fair_Disclosure.pdf

https://tanla.azureedge.net/resources/media/images/Policies/Code_for_Disclosure_of_Unpublished_Price_Sensitive_Information.pdf

Ms. Seshanuradha Chava, Company Secretary of the Company is the Compliance Officer in terms of this Code.

16. Disclosures with respect to demat suspense account/ unclaimed suspense account

The Company has followed the due procedure as provided in the Regulation 39 (4) read with Schedule V & VI of the SEBI (LODR) Regulations, 2015 in dealing with the unclaimed shares in public issue/Rights issues. The movement of un-claimed shares in the "Tanla Platforms Ltd – Unclaimed Suspense Account" during the year is as follows: -

Particulars	No of shareholders	No. of Equity Shares
Aggregate Number of Shareholders and outstanding shares lying in the Unclaimed Suspense Account as on April 1, 2025	02	100
Number of shareholders approached the Company for transfer of shares from Unclaimed Suspense Account during the year	0	0
Number of shareholders to whom shares were transferred from suspense account during the year	0	0
Aggregate Number of Shareholders and outstanding Shares lying in the Unclaimed Suspense Account as on March 31, 2026	02	100

The voting rights of the above said unclaimed shares lying in Demat Account shall remain frozen till rightful owner of such shares claims the shares.

17. Transfer of Unpaid / Unclaimed Dividend and Shares to Investor Education and Protection Fund (IEPF)

In accordance with the provisions of the Companies Act, 2013, the Company has transferred 47,170 Equity Shares of Re.1/- each during the FY26 to the credit of IEPF Authority.

Pursuant to Rule 6 of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, the Company has credited an amount of INR 6,44,854/- (Rupees Six Lakh Forty-Four Thousand Eight Hundred Fifty-Four Only) to the IEPF during the FY26 towards dividend on the Shares transferred to IEPF Authority.

The Company has uploaded on its website the details of unpaid and unclaimed amounts lying with the Company and details of shares transferred to IEPF. The aforesaid details are put on the Company's website and can be accessed at: <https://www.tanla.com/investor-relations/unclaimed-dividends-and-shares>

The Company has also uploaded these details on the website of the IEPF Authority (www.iepf.gov.in).

18. Agreements binding as defined under clause 5A of paragraph A of Part A of Schedule III of the SEBI Listing Regulations

No such agreement entered into by the Company.

DECLARATION ON CODE OF CONDUCT

I hereby confirm that the Company has obtained from all the members of the Board and Senior Management Personnel, affirmation that they have complied with the Code of Conduct for Board Members and Senior Management Personnel in respect of the financial year ended March 31, 2026.

For **Tanla Platforms Limited**

Sd

D. Uday Kumar Reddy
Founder Chairman & CEO
(DIN: 00003382)

Place: Hyderabad

Date: June 23, 2026

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,

The Members of
Tanla Platforms Limited,
Tanla Technology Centre, Hitech City Road,
Madhapur, Hyderabad, Telangana – 500081

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Tanla Platforms Limited having CIN L72200TG1995PLC021262 and registered office at Tanla Technology Centre, Hitech City Road, Madhapur, Hyderabad, Telangana – 500081 (hereinafter referred to as 'the Company'), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on March 31, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

Sr. No.	Name of Director	DIN	Date of appointment in Company
1	Mr. Uday Reddy	00003382	27/11/1999
2	Dr. Sanjay Kapoor	01973450	30/08/2019
3	Mr. Deepak Satyaprakash Goyal	01755263	17/07/2020
4	Mr. Sunil Ramakant Bhumralkar	00177658	16/06/2025
5	Dr. Ram Sewak Sharma	02166194	08/01/2024
6	Mr. Francois Ortalo Magne	10801111	10/10/2024
7	Ms. Naiyya Saggi	06755099	06/12/2024

Ensuring the eligibility for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Place : Hyderabad

Mahadev Tirunagari

Date : June 23, 2026

Company Secretary in Practice

UDIN : F006681H000671906

FCS : 6681

CP No.: 7350

PR No : 1386/2021

Certificate on Corporate Governance

To

The Members,
Tanla Platforms Limited

I have examined the compliance of conditions of Corporate Governance by Tanla Platforms Limited ('the Company'), for the year ended March 31, 2026, as stipulated in Chapter IV of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Listing Regulations').

The compliance of conditions of Corporate Governance is the responsibility of the management. My examination was limited to procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In my opinion and to the best of my information and according to the explanations given to me, I certify that the Company has complied with the conditions of Corporate Governance as stipulated in applicable provisions of Listing Regulations, as applicable.

I further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Mahadev Tirunagari
Company Secretary in Practice

FCS : 6681

CP No : 7350

PR No : 1386/2021

Place : Hyderabad

Date : June 23, 2026

UDIN : F006681H000671851

Annexure -11

Chief executive officer and chief financial officer certification under regulation 17 (8) of the sebi (listing obligations and disclosure requirements) regulations, 2015

We hereby certify that:

1. We have reviewed the audited standalone and consolidated financial statements and the cash flow statement for the quarter & financial year ended March 31, 2026.
2. These statements do not contain any material untrue statement or omit any material fact or contain statements that might be misleading.
3. These statements together represent a true and fair view of the Company's affairs and are in compliance with the existing Accounting Standards, applicable laws and regulations.
4. There are, to the best of our knowledge and belief, no transactions entered into by the listed entity during the year which are fraudulent, illegal or violative of the listed entity's code of conduct.
5. We are responsible for establishing and maintaining internal controls for financial reporting and evaluated the effectiveness of internal control systems pertaining to financial reporting and which have been designed to ensure that all material information is periodically made to all those concerned.
6. We shall disclose to the Auditors as well as the Audit Committee deficiencies in the design or operation of internal controls, if any, and what they have done or propose to do to rectify these deficiencies.
7. We have indicated to the Auditors, the Audit Committee whether or not there were significant changes in internal control over financial reporting and/or of accounting policies during the quarter and year under review.
8. We also have disclosed to the Auditors as well as the Audit Committee, instances of significant fraud, if any, that involves management or employees having a significant role in the company's internal control systems over financial reporting.

For **Tanla Platforms Limited**

D. Uday Kumar Reddy

Chairman & CEO

DIN: 00003382

Date: April 24, 2026

Anubhav Batra

Chief Financial Officer

Business Responsibility & Sustainability Reporting(BRSR)

Responsible business is the foundation on which Tanla builds trusted digital experiences. As an AI-native platform company, we are acutely aware of the trust placed in us by enterprises and telecom operators who rely on our platforms to power interactions with hundreds of millions of end-users every day. Our products and solutions, from Wisely.ai's AI-powered trust and security intelligence to Trublog's blockchain-based consent management infrastructure, are purpose-built to uphold the highest standards of security, privacy, and compliance, safeguarding our customers' customers, citizens and communities they serve.

In FY26, we continued its strategic evolution from a cloud communications provider into an AI-native platform company, guided by our purpose of Shaping a World of Trusted Digital Experiences. This transformation carries with it a deepened responsibility to deploy artificial intelligence ethically, to govern data with integrity, and to ensure that the scale at which we operate translates into proportionate positive impact for people and the planet.

Through this BRSR, we reaffirm our commitment to ethical, inclusive, and sustainable growth. This disclosure reflects our efforts to embed Environmental, Social, and Governance (ESG) principles across every layer of our operations and value chain, from responsible AI governance and cybersecurity stewardship to climate action, employee wellbeing, and community development. As a survey respondent in the S&P Global Corporate Sustainability Assessment (CSA), and with our ESG practices assessed by an independent third party, we hold ourselves to a standard of transparency and accountability that goes beyond regulatory compliance.

The BRSR is structured in accordance with the National Guidelines on Responsible Business Conduct (NGRBC) and is presented in the following sections:

SECTION A	Provides a broad overview of the business – our platforms, products and services, operational footprint, workforce profile, and CSR activities.
SECTION B	Covers management and process disclosures demonstrating the governance structures, policies, and processes we have embedded across all nine NGRBC Principles, including our frameworks for Responsible AI, data privacy, and ethical conduct.
SECTION C	Provides indicator-wise disclosures mapped to the nine principles of the NGRBC, as listed at the beginning of Section B.
SECTION D	Provides indicator-wise performance disclosures mapped to the nine Principles of the NGRBC, spanning Essential and Leadership Indicators, and including BRSR Core KPIs assessed by an independent third party.
SECTION E	Provides ESG disclosures for our value chain, reflecting our commitment to extend responsible business conduct beyond our own operations to the partners and suppliers who are integral to our ecosystem.

SECTION A: GENERAL DISCLOSURES



I. Details of the listed entity [GRI 2-1, 2-5]

Particulars	FY26 (Update if changed)
1 Corporate Identity Number (CIN) of the listed entity	L72200TG1995PLC021262
2 Name of the Listed Entity ^[GRI 2-1]	Tanla Platforms Limited
3 Year of Incorporation	1995
4 Registered Office Address	Tanla Platforms Limited, Tanla Technology Centre, Hitech City Road, Madhapur, Hyderabad, India - 500081
5 Corporate address ^[GRI 2-1]	Tanla Platforms Limited, Tanla Technology Centre, Hitech City Road, Madhapur, Hyderabad, India - 500081
6 E-mail ^[GRI 2-3]	investorhelp@tanla.com
7 Telephone	91-40-40099999
8 Website	https://www.tanla.com

9	Financial year reporting ^[GRI 2-3]	April 1, 2025 to March 31, 2026
10	Stock Exchanges Listed	BSE (532790) & NSE
11	Paid-up Capital	INR 132,617,359
12	Contact Details ^[GRI 2-3]	Ms. Seshanuradha Chava General Counsel and Company Secretary Phone: 040 40099999 Email: investorhelp@tanla.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together). ^[GRI 2-2]	The disclosures under this report are made on a consolidated basis, unless otherwise specified.
14	Name of assessment or assurance provider	SGS India Private Limited ("SGS India")
15	Type of assessment or assurance obtained ^[GRI 2-5]	Annual Integrated Report Assurance

GRI 2-4: There are certain restatements as per the guidance provided under Industry Standards Note on BRSR Core. The effects and reasons have been included under the respective Principles of this report. These restatements would enable consistency and comparability of information for the current year and previous year.

II. Products/services ^[GRI 2-6]

16. Details of business activities (accounting for 90% of the turnover):

S. No.	Description of main activity	Description of business activity	% of turnover of the entity (FY26)
1	CPaaS - Communications Platform as a Service	Tanla offers a platform with comprehensive and advanced messaging capabilities. It supports both outbound and inbound messaging with various delivery formats, including plain text, regional languages, and flash messages. The platform ensures secure, end-to-end encrypted communication via a single API, leveraging guaranteed delivery with intelligent fallback and patented data security technologies.	100%

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

S. No.	Description of Main Activity	NIC Code	% of Total Turnover Contributed (FY26)
1	Other information technology and computer service activities	62099	100%

III. Operations ^[GRI 2-1]

18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National	NA	15	15
International	NA	7	7

19. Markets served by the entity:

a. Number of locations ^[GRI 2-6]

Markets Served	FY25	FY26
National (States/UTs)	Served across the country. Operating from 5 states (Telangana, Haryana, Karnataka, Tamil Nadu, Maharashtra)	Served across the country. Operating from 5 states (Telangana, Haryana, Karnataka, Tamil Nadu, Maharashtra)
International (Countries)	Majorly served across 5 countries - Singapore, UAE, KSA, Indonesia, Brazil	Majorly served across 5 countries - Singapore, UAE, KSA, Indonesia, Brazil
Exports as % of Total Turnover	26.3% (INR 1,060 Cr of INR 4,027.7 Cr consolidated)	26.5% (INR 1,169 Cr of INR 4,417.7 Cr consolidated)

b. What is the contribution of exports as a percentage of the total turnover of the entity?

Out of total turnover INR 4,417.7 Cr on consolidated basis for FY26, the percentage of revenue from exports contribute to INR 1,169 Cr (26.5%).

c. A brief on types of customers

Tanla serves a broad and diverse customer ecosystem spanning from telecom operators to government agencies, regulators, and enterprises across multiple sectors. Our enterprise clientele includes leaders in banking, financial services, insurance, e-commerce, retail, healthcare, education, technology, and media, among others. We power, mission-critical communications and trusted digital interactions for over 2,500 active customers, including top banks, digital-first companies, and public sector organisations, of which 350 customers individually contribute more than INR 1 crore in annual revenue, reflecting the breadth and depth of our relationships. Notably, 50% of our revenue from the top 100 customers comes from accounts that have been with us for over five years, a testament to the trust we have built and the value we consistently deliver.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and Workers (including differently abled): ^[GRI 2-7, GRI 2-8]

S. No.	Category	FY26 Total (A)	Men		Women	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent Employees (D)	1,043	817	78.3%	226	21.6%
2.	Other than Permanent (E)	71	57	80.2%	14	19.7%
3.	Total Employees (D+E)	1,114	874	78.4%	240	21.5%
4.	Permanent Workers (F)					
5.	Other than Permanent Workers (G)				NA	
6.	Total workers (F+G)					

Note: Tanla's workforce comprises of only 'Employees' and no 'Workers'.

b. Differently Abled Employees and Workers

S. No	Category	FY26 Total (A)	Men		Women	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent Employees (D)	NA	NA	NA	NA	NA
2.	Other than Permanent (E)	NA	NA	NA	NA	NA
3.	Total Employees (D+E)	NA	NA	NA	NA	NA

WORKERS						
4.	Permanent Workers (F)	NA	NA	NA	NA	NA
5.	Other than Permanent Workers (G)	NA	NA	NA	NA	NA
6.	Total workers (F+G)	NA	NA	NA	NA	NA

21. Participation/Inclusion/Representation of women ^[GRI 405-1]

Category	Total (A)	No. and percentage of Women	
		No. (B)	% (B / A)
Board of Directors	7	1	14.29%
Key Management Personnel	4	1	25.00%

22. Turnover Rate for Permanent Employees ^[GRI 401-1]

Category	FY26			FY25			FY24		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Permanent Employees	24.5%	32.2%	26.1%	30.7%	44.9%	33.6%	29.1%	41.1%	31.7%

Note: Employee turnover includes both voluntary and involuntary attrition.

V. Holding, Subsidiary, and Associate Companies (including joint ventures)

23. Names of holding/subsidiary/associate companies/joint venture ^[GRI 2-2]

Sr. No.	Name of the holding / subsidiary/associate companies/joint ventures (A)	Indicate whether holding/ Subsidiary/Associate/ Joint Venture	% of shares held by listen entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Karix Mobile Private Limited	Subsidiary	100%	Yes
2	ValueFirst Digital Media Private Limited	Subsidiary	100%	Yes
3	Tanla Digital Labs Private Limited	Subsidiary	100%	Yes
4	Tanla Mobile Asia Pacific Pte Ltd, Singapore	Subsidiary	100%	Yes
5	Tanla Foundation (Section 8 Company)	Subsidiary	100%	Yes

*Refer Form AOC-1 provided in this Integrated Report for the list of subsidiaries.

VI. CSR Details ^[GRI 201-1]

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) – Yes

(ii) Turnover (in INR Crore): INR 744.33

(iii) Net worth (in INR Crore): INR 514.70

*As per the standalone financial statements of FY26 under Ind AS.

Particulars	FY26 (Standalone)
Turnover (INR Cr)	INR 744.33*
Net Worth (INR Cr)	INR 514.70*
Prescribed CSR (2% avg net profit)	INR 4.10*
Actual CSR Spent (INR)	0
CSR Excess / Shortfall	0

***Note:** The unspent CSR amounts pertaining to FY24 was fully utilized towards the ongoing projects. Out of the unspent CSR amount pertaining to FY25, an amount of INR 8 lakh was spent as on March 31, 2026. The balance unspent amount shall be utilized towards ongoing projects within the prescribed statutory timeline, i.e., on or before March 31, 2028. During FY26, Tanla and its group entities undertook CSR activities through Tanla Foundation. As part of its long-term commitment to community development, Tanla Foundation acquired approximately 12 acres of land at Gangaram, Khammam District, Telangana, for the proposed development of the Tanla Integrated Center. Refer to Annexure 6 of Annual Report on CSR Activities FY26 for unspent CSR amounts of FY24 and FY25.

VII. Transparency and Disclosures Compliances

25. Complaints/Grievances on any of the nine principles under the National Guidelines on Responsible Business Conduct:[2-25]

Stakeholder group from whom complaint is received	Grievance Redressal mechanism in place (Yes/No) (If Yes, then provide web-link for grievance redress policy) [GRI 2-16, GRI 2-25, GRI 2-26]	FY26			FY25		
		FY26 Filed	FY26 Pending	Remarks	FY25 Filed	FY25 Pending	Remarks
Communities	Yes https://www.tanla.com/investor-relations/corporate-governance-policy	0	0	-	0	0	-
Investors (other than shareholders)		0	0	-	0	0	-
Shareholders		3	0	-	8	0	-
Employees and Workers		2	0	-	0	0	-
Customers		0	0	-	0	0	-
Value Chain Partners		0	0	-	0	0	-
Other		0	0	-	0	0	-

Sl. No.	Material Issue Identified	Indicate whether Risk or Opportunity (R/O)	Rationale for Identifying the Risk / Opportunity	In Case of Risk, Approach to Adapt or Mitigate	Financial Implications of the Risk or Opportunity (Indicate Positive or Negative Implications)
1	Climate Change	R	Risk Transition risks arising from tightening climate regulations, renewable energy mandates, and emissions reduction targets may increase compliance costs and require investments in energy-efficient data infrastructure and low-carbon technologies. Additionally, physical climate risks such as extreme heat, flooding, and water stress may affect data centre cooling efficiency, operational continuity, and service reliability, posing risks to business operations despite existing risk assessments.	Develop a structured decarbonization roadmap with near- and medium-term targets for Scope 1 and 2 emissions, and expand Scope 3 coverage across the value chain. Continue leveraging renewable energy sources at critical sites and maintain operational continuity through alternate power solutions (UPS, diesel generators). Conduct periodic physical climate risk assessments for key infrastructure locations and build contingency protocols for climate-related service disruptions. Align disclosures with GRI 201-2 and ISSB S2 requirements.	Negative Impact GHG emissions (Scope 1, Scope 2, and partially covered Scope 3) from office operations, diesel usage, and energy-intensive data centre operations contribute to climate change. Although the organization has conducted a climate risk assessment and initiated emissions tracking, the absence of a structured decarbonization roadmap and limited Scope 3 coverage led to continued environmental impact.
2	Energy Management	R/O	Risk Dependence on conventional energy sources for offices and backup systems, along with exposure to rising energy prices and stricter regulatory expectations, may increase operational costs and require additional investments in energy-efficient infrastructure. Opportunity Enhancing energy efficiency across operations, increasing the share of renewable energy, and optimizing data centre energy usage can reduce costs, improve operational resilience, and support compliance with evolving energy and carbon regulations.	Increase procurement of renewable energy through green tariffs or PPAs. Invest in energy-efficient data centre infrastructure (targeting improved PUE metrics) and set measurable energy intensity reduction targets. Implement real-time energy monitoring across offices and server environments to identify and eliminate inefficiencies. Explore green data centre partnerships to reduce Scope 2 emissions from outsourced compute.	Positive Impact Adoption of renewable energy, improved energy efficiency, and the use of green data centres help reduce dependence on fossil fuels and lower environmental footprint from operations. Enhancing energy efficiency across operations, increasing the share of renewable energy, and optimizing data centre energy usage can reduce costs, improve operational resilience, and support compliance with evolving energy and carbon regulations.

3	Waste Management	R/O	Risk Dependence on conventional energy sources for offices and backup systems, along with exposure to rising energy prices and stricter regulatory expectations, may increase operational costs and require additional investments in energy-efficient infrastructure. Opportunity Enhancing energy efficiency across operations, increasing the share of renewable energy, and optimizing data centre energy usage can reduce costs, improve operational resilience, and support compliance with evolving energy and carbon regulations.	Establish end-to-end waste tracking across all streams – e-waste, general waste, and hazardous materials. Formalize partnerships with certified/authorized recyclers and waste management vendors. Introduce structured waste segregation protocols at all office locations and conduct periodic compliance audits. Expand zero-plastic commitments and explore circular economy practices in asset lifecycle management.	Positive Impact Structured handling of e-waste through authorized recyclers and the adoption of zero-plastic practices across offices support responsible waste management and reduce environmental impact.
4	Talent Attraction, Development, Engagement & Retention	R/O	Risk There is a risk of talent attrition and skill shortages due to intense competition for digital and telecom professionals, along with skill obsolescence from rapid technological Risk change. Dependence on specialized talent may also affect workforce stability, productivity, and business continuity. Opportunity There is an opportunity to strengthen competitive advantage by developing a future-ready talent ecosystem and enhancing the employee value proposition through flexible work models and strong career pathways to improve engagement, retention, and talent attraction.	Strengthen L&D programs with a focus on digital, AI, and telecom-specific skills to address rapid technology change. Implement structured employee engagement surveys, promote internal mobility pathways, and conduct regular skip-level conversations. Offer competitive, benchmarked compensation and benefits. Build a differentiated employer brand emphasizing flexible work models, career growth, and purpose-driven work to improve talent attraction and reduce attrition.	Positive Impact Focused investments in talent, continuous learning, and employee engagement build a high-performing workforce aligned with Tanla's innovation strategy, enhancing satisfaction, strengthening its employer brand, improving retention, and supporting sustained innovation and long-term resilience.

5	Employee Health, Safety & Wellbeing	R	Risk Inadequate attention to employee health, safety, and wellbeing may lead to increased stress, burnout, workplace incidents, and lower morale, negatively impacting productivity and retention. Evolving workplace expectations and regulatory requirements also pose compliance risks if not effectively managed, potentially affecting business continuity and reputation.	Institutionalize proactive health and safety protocols across all office locations, including regular safety audits and emergency response drills. Expand mental health and wellbeing programs – including EAP (Employee Assistance Programs), counselling access, and stress management initiatives. Track and monitor absenteeism, burnout indicators, and safety incident rates. Ensure compliance with applicable occupational health and safety regulations and embed wellbeing metrics into people management reviews. 1.00	Positive Impact A strong focus on employee health, safety, and wellbeing fosters a supportive and resilient work environment, enhancing employee morale, productivity, and engagement. Initiatives that promote physical and mental wellbeing, along with safe workplace practices, contribute to reduced absenteeism, improved performance, and a more committed workforce aligned with organizational goals.
6	Diversity, Equity & Inclusion	O	Opportunity There is an opportunity to strengthen performance by embedding inclusive practices, expanding diverse hiring, promoting equitable growth, enhancing innovation, and attracting top talent.	Expand diverse hiring pipelines through targeted outreach and partnerships with institutions supporting underrepresented groups. Embed DEI metrics into leadership scorecards and people analytics dashboards. Promote equitable access to growth opportunities through structured mentoring, sponsorship programs, and transparent promotion criteria. Conduct periodic pay equity analyses and publish DEI disclosures aligned with BRSR requirements.	Positive Impact A strong focus on diversity, equity, and inclusion fosters an inclusive culture that drives innovation, improves engagement, enhances decision-making, and supports long-term business success and reputation.

7	Customer Engagement	O	Opportunity There is always an opportunity to further enhance customer engagement by leveraging advanced analytics, AI-driven insights, and strategies to deliver more personalized and proactive experiences. Strengthening feedback mechanisms and continuously innovating service offerings can deepen customer relationships, improve retention, and create a differentiated market position.	Establish a dedicated Customer Success function to drive proactive engagement, timely issue resolution, and relationship continuity. Deploy advanced analytics and AI-driven insights to deliver more personalized, anticipatory service experiences. Strengthen structured feedback mechanisms – including NPS, CSAT, and periodic business reviews – to align offerings with evolving customer needs and improve retention.	Positive Impact A strong emphasis on customer engagement strengthens trust, satisfaction, and long-term relationships by delivering personalized, reliable, and seamless communication experiences. This drives higher customer loyalty, enhances brand reputation, and supports sustained revenue growth by aligning services closely with evolving customer needs and expectations.
8	Responsible Technology & AI Ethics	O	Opportunity There is an opportunity to lead in ethical innovation by embedding responsible AI practices, enhancing data protection and transparency, and differentiating through trusted and responsible digital solutions.	Develop and operationalize a formal Responsible AI policy framework covering fairness, transparency, explainability, and bias mitigation. Embed privacy-by-design and ethics review processes into product development lifecycles. Leverage Wisely's fraud detection capabilities as a proof point for responsible technology deployment. Enhance disclosures on AI governance for customers and investors.	Positive Impact A strong commitment to responsible technology and AI ethics fosters trust through transparent, secure, and fair use of data and platforms, enhancing customer confidence, strengthening reputation, and supporting sustainable innovation.
9	Governance, Ethics & Corporate Culture	R	Risk Any inconsistency in corporate culture or ethical lapses can result in compliance failures, reputational harm, loss of stakeholder trust, regulatory penalties, and diminished employee confidence, ultimately affecting operational performance and long-term sustainability.	Strengthen the Code of Conduct with clear escalation mechanisms, whistleblower protections, and zero-tolerance policies for ethical violations. Conduct regular ethics and compliance training across all levels, including the Board. Implement periodic governance audits with Board-level ESG oversight. Monitor culture health through structured employee feedback and engagement mechanisms, and track outcomes via internal reporting.	Positive Impact A strong governance framework and ethical culture enhance transparency, accountability, and trust, aligning employees, reducing misconduct risks, and supporting sustainable long-term growth.

10	Digital Trust, Privacy & Cybersecurity	R	Risk Despite robust controls, there remains an inherent risk of data breaches, cyberattacks, and evolving regulatory requirements. Potential vulnerabilities in third-party integrations, cloud environments, or data transmission channels may expose the organization to risks of data breaches, service disruptions, or regulatory penalties	Maintain a robust, layered cybersecurity architecture including SOC implementation, Zero Trust Architecture, regular VAPT, and encryption at rest and in transit. Conduct Privacy Impact Assessments (PIAs) and enforce privacy-by-design principles across all platforms. Ensure ongoing alignment with ISO 27001, SOC 2, DPDP, and GDPR frameworks. Strengthen third-party and vendor security due diligence, particularly for cloud and API integrations. Establish and periodically test a cyber incident response and business continuity plan.	Positive Impact Strong governance frameworks, compliance with applicable data protection regulations like GDPR etc., and deployment of advanced cybersecurity systems help ensure secure handling of customer data and maintain stakeholder trust.
11	Transparency, Reporting & Policy Engagement	O	Opportunity To further strengthen leadership positioning through enhanced disclosures, alignment with emerging global standards (such as IFRS/CSRD updates), deeper stakeholder engagement, and leveraging ESG performance to attract investors, clients, and strategic partnerships.	Continue publishing the Integrated Report aligned with GRI, BRSR Core, and emerging ISSB/IFRS standards. Proactively engage with ESG rating agencies (MSCI, Sustainalytics, CRISIL) to close disclosure gaps and improve scores. Participate in industry forums and policy consultations to strengthen Tanla's positioning as a responsible digital infrastructure provider. Expand stakeholder engagement mechanisms to improve feedback quality and reporting credibility.	Positive Impact Tanla demonstrates strong transparency through the annual publication of its Integrated Report. Active participation in global ESG benchmarks reflect robust disclosures, high governance standards, and proactive stakeholder engagement.

12	Sustainable Innovation & Digital Solutions	R/O	Risk Rapid technological advancements, increasing demand for high-performance platforms, and evolving sustainability expectations may require continuous investment in innovation, infrastructure upgrades, and talent. Failure to keep pace may impact competitiveness, operational efficiency, and client retention. Opportunity There is an opportunity to strengthen market position by enhancing sustainable product offerings, leveraging AI and digital platforms to improve efficiency, expanding into green and responsible technology solutions, and driving differentiation through innovation-led sustainability.	Establish a structured innovation investment roadmap with dedicated R&D allocation and technology horizon scanning. Monitor regulatory and technology trends proactively to anticipate platform upgrade needs and maintain competitive readiness. Leverage Wisely and AI capabilities to embed sustainability into product offerings and create differentiated, responsible digital solutions. Build talent pipelines in emerging technology areas (AI, cloud, cybersecurity) to reduce the risk of capability gaps affecting client retention and growth.	Positive Impact Development and deployment of innovative digital communication platforms and solutions enable efficient resource utilization, reduced physical infrastructure dependency, and lower environmental footprint. Continuous focus on scalable, secure, and sustainable technology solutions strengthens business competitiveness and supports clients in achieving their digital transformation and sustainability goals.

26. Overview of the entity's material responsible business conduct issues ^[GRI 3-1, GRI 3-2]

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters

that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format

Material Responsible Business Conduct Issues ^[GRI 3-1, 3-2]

S. No.	Material Issue Identified	Indicate whether Risk or Opportunity (R/O)	Rationale for Identifying the Risk / Opportunity	In Case of Risk, Approach to Adapt or Mitigate	Financial Implications of the Risk or Opportunity (Indicate Positive or Negative Implications)
1	Climate Change (Emissions, Water Consumption, Energy Efficiency)	R	Climate-related factors such as emissions, water usage, and energy efficiency can disrupt business operations and regulatory compliance, especially during natural calamities or power crises.	Tanla uses renewable energy sources at critical sites and ensures continuity through alternate power solutions like UPS and diesel generators. Proactive environmental planning and infrastructure are in place to avoid reactive measures post-calamity.	Investment in resilient infrastructure helps maintain operations, ensure compliance, and minimize long-term business disruption. [GRI 201-2]
2	Employee Engagement and Talent Retention	R & O	Attracting, engaging, and retaining talent is critical for sustaining innovation, growth, and operational continuity, especially in a competitive technology environment.	Strengthening L&D programs, implement employee engagement surveys, promote internal mobility, conduct regular skip-level meetings, and offer competitive compensation to retain talent and reduce attrition.	Investment in learning, development, and benefits enhances retention and reduces rehiring and productivity loss costs.
3	Labour Practices and Diversity & Inclusion (D&I)	O	Non-compliance with labor norms and lack of focus on D&I may lead to reputational damage and legal exposure. On the other hand, promoting diversity and ethical practices strengthens innovation, employer branding, and stakeholder confidence.	Ensure compliance with labor laws, uphold ethical labor practices, and promote diversity and inclusion across the organization.	Enhanced innovation, brand reputation, and access to wider talent pools.
4	Customer Privacy	R	Any breach of customer data can severely impact Tanla's brand trust, result in regulatory penalties, and affect customer retention.	Strengthen data security protocols, ensure compliance with privacy laws, maintain transparency in data handling practices. Conduct Privacy Impact Assessments (PIA), implement DLP solutions, and enforce privacy-by-design principles.	Potential customer churn and loss of revenue due to reputational damage. Investment in data privacy solutions is essential to avoid regulatory fines and maintain long-term business sustainability.
5	Data Privacy and IT Security	R	Cybersecurity threats pose significant operational, reputational, and compliance risks. Any breach could compromise sensitive data, disrupt services, and affect Tanla's market credibility. Data compromise can lead to risks that can impact beyond a company.	A robust IT security infrastructure including SOC implementation, Zero Trust Architecture, regular VAPT, encryption at rest and in transit, security awareness training for employees, and tabletop exercises for senior management has been prioritized. These are aligned with ISO 27001, SOC2, and DPDP frameworks to strengthen resilience and ensure proactive mitigation.	Significant investment required for infrastructure, tools, and training. These initiatives prevent costly breaches, improve regulatory compliance, reduce business disruption, and reinforce long-term customer and investor confidence.

6	Customer Relationship Management	R & O	Strong customer relationships drive retention, loyalty, and revenue growth, while weak engagement can result in customer churn and lost opportunities.	Establish a dedicated Customer Success function, ensure timely grievance redressal, and conduct regular customer reviews and feedback sessions.	Investment in Customer Success teams enhances customer retention, enables proactive issue resolution, and drives revenue growth through improved trust and relationship management.
7	Corporate Social Responsibility (CSR)	R & O	CSR reflects Tanla's commitment to ethical practices and social good. A lack of visible CSR initiatives can impact reputation and stakeholder trust, while active programs enhance community relations and brand value.	Align CSR initiatives with community needs and sustainability goals, ensure transparency in CSR reporting, and engage employees in volunteering and social impact programs.	Allocation of resources & investment for CSR strengthen the brand image, improve stakeholder engagement, and support long-term sustainability objectives, contributing to social license to operate.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES



Principle 1	Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent and accountable
Principle 2	Businesses should provide goods and service in a manner that is sustainable and safe
Principle 3	Businesses should respect and promote the well-being of all employees, including those in their value chains
Principle 4	Businesses should respect the interests of and be responsive to all its stakeholders
Principle 5	Businesses should respect and promote human rights
Principle 6	Businesses should respect and make efforts to protect and restore the environment
Principle 7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
Principle 8	Businesses should promote inclusive growth and equitable development
Principle 9	Businesses should engage with and provide value to their consumers in a responsible manner

Note: This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Policy and management processes

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1a. Policy covering each principle and core elements? (Y/N) [GRI 2-23]	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1b. Policy approved by Board?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1c. Web link of Policies [GRI 2-19, GRI 2-20, GRI 2-24]	https://www.tanla.com/investor-relations								
2. Policy translated into procedures? (Y/N) [GRI 2-24, GRI 2-10]	Yes, across all principles								
3. Policies extend to Value Chain Partners? (Y/N) [GRI 2-23]	Yes, across all principles								

4. Standards / Certifications Mapped to Principles

Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trusted) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.

Principle	Standards / Certifications / Labels
P1 – Ethics	ISO 27001: Certification for information security management systems SOC 2 Type 2: Compliance with Security, Availability, and Confidentiality Trust Service Criteria ISO 20000: IT Service Management standard ensuring the organization follows best practices for IT service delivery ISO 31000: Risk management standard ensuring a structured approach to managing risk Internal Policies: Code of Conduct, Whistle Blower Policy, Anti-Bribery / Anti-Corruption Policy, Internal HR & Wellness Policies, POSH Act Compliance
P2 – Products	ISO 9001: Quality Management System Secure Software Development Lifecycle (SSDLC) Product Security, Privacy by Design, Secure Coding, VAPT, SAST/DAST, ISO 27001
P3 – Employees	ISO 27001: Awareness & Access Control Requirements ISO 9001: Process Training Internal Policies: Employee Wellness Policies, Employee Training & Awareness Programs, Diversity & Inclusion Initiatives, POSH Act Compliance
P4 – Stakeholders	ISO 22301:2019 Business Continuity Management System Standard, ISO 27001, ISO 31000
P5 – Human Rights	GDPR: Compliance with the General Data Protection Regulation for data protection and privacy in the European Union DPDPA: Adherence to the Data Protection Bill, ensuring comprehensive data privacy protocols across the organization LGPD: Compliance with Brazil's General Data Protection Law, ensuring data protection for Brazilian customers Internal Policies: Privacy Policy, Data Protection Policy, POSH Policy, Employee Grievance Mechanism, Equal Opportunity / Non-Discrimination Policy, Human Rights-related HR Practices
P6 – Environment	Governed by Tanla Physical & Environment Controls Policy & Procedures which Includes: - Carbon footprint audit with CII - Custom GHG emission tracking tool - Ban on single-use plastics (since 2021) - LEED certified premises - Transition planning for renewable energy use - Energy Reduction through Infrastructure Consolidation and Technology Modernization
P7 – Policy	Participation in Content Management Survey / Consultation Responsible Policy Advocacy Engagement on Responsible Communication Content Governance Platform Misuse Prevention and Consumer Protection
P8 – Inclusive Growth	ISO 9001: Quality management system CMMI Level 3: Maturity model for process improvement in Mobile Engagement & Communication and Support Services Internal Policies: CSR Policy, Digital Inclusion Initiatives, AI-led Responsible Communication Solutions, Responsible Communication Platforms
P9 – Consumers	ISO 27001: Certification for information security management systems. SOC 2 Type 2: Compliance with Security, Availability and Confidentiality Trust Service Criteria GDPR: Compliance with the General Data Protection Regulation for data protection and privacy in the European Union DPDPA: Digital Personal Data Protection Act ISMS: Information Security Management System ISO 22301: Business Continuity Framework Internal Policies: CSAT Policy, Privacy Policy, Data Protection Framework, Cybersecurity Framework,

5. Specific Commitments, Goals & Targets set by Entity with Defined Timelines [GRI 3-3]

We have set well-defined Environmental, Social, and Governance (ESG) goals that form the foundation of our long-term strategy to drive sustainable growth and create enduring value for all stakeholders.

Our ESG vision is forward-looking and aligned with emerging global priorities. As an AI-native platform company, we recognise that our responsibility extends beyond our own operations, to the integrity of the digital ecosystem we help power. We are committed to ensuring safe, healthy, and inclusive workplaces, advancing responsible AI governance, and embedding ESG principles across our value chain. Through this integrated approach, Tanla aims to make a meaningful contribution to environmental resilience, social progress, and digital trust.

The following goals are actively being pursued and are integrated into our broader business strategy:

Goals and Targets Table:

S. No.	ESG Commitment	Dimension	Timeline	FY26 Update
1	Achieve Carbon Neutrality and progress toward long-term Net Zero	Environmental	Ongoing	Tanla advanced its decarbonisation journey in FY26 through energy efficiency measures, cleaner infrastructure, expanded emissions measurement, and operational discipline across facilities. Energy Efficiency Total energy consumption in FY26 was 7,070.12 GJ (FY25: 6,653.05 GJ), with energy intensity improving to 1.600 GJ per INR Cr of revenue (FY25: 1.652 GJ per INR Cr), demonstrating efficiency gains despite campus expansion. Occupancy-based infrastructure utilisation, motion-sensor lighting, LED fittings, and integrated facility management continued to strengthen energy discipline across all locations. Renewable Energy and Cleaner Infrastructure Renewable electricity accounted for 3.46 GJ in FY26, sourced from the rooftop solar system at our Gurgaon campus. A structural evaluation for a rooftop solar installation at our Hyderabad SEZ campus was completed during the year, confirming feasibility, with commissioning targeted for FY27. Diesel generator usage was completely eliminated at the Hyderabad SEZ campus following the dual-phase power backup system commissioned in FY25, materially reducing direct emissions. At our Gurgaon campus, a new generator was commissioned with a CPCB-certified Retrofit Emission Control Device (RECD) to reduce particulate emissions at source, with the legacy equipment decommissioned as part of the transition. Emissions Performance Scope 1 emissions declined for the second consecutive year to 88.43 tCO₂e (FY25: 102.59 tCO₂e), driven by the elimination of diesel generator use at Hyderabad SEZ and a fleet renewal programme under which ageing vehicles were replaced with newer, fuel-efficient models. Scope 2 emissions (location-based) were 1,090.75 tCO₂e (FY25: 1,090.49 tCO₂e), remaining essentially flat despite expanded operational floor space across Hyderabad and Bengaluru campuses. Combined Scope 1 and Scope 2 emission intensity improved to 0.267 tCO₂e per INR Cr of revenue (FY25: 0.296 tCO₂e per INR Cr), confirming that revenue growth is decoupling from emissions growth. In FY26, Tanla completed its most comprehensive Scope 3 inventory to date, covering four material categories totalling 3,275.99 tCO₂e: Capital Goods (1,770.11 tCO₂e), Business Travel (807.38 tCO₂e), Upstream Fuel and Energy – Category 3, disclosed for the first time in FY26 (550.91 tCO₂e), and Employee Commuting (329.67 tCO₂e). Total GHG emissions across all three scopes were 4,637.25 tCO₂e. Resource Efficiency Water consumption was 7,947.76 kL in FY26 (FY25: 8,059.40 kL), a reduction of 111.64 kL despite facility growth, reflecting the impact of rainwater harvesting, STP recycling, and conservation practices across the network. E-waste of 12.97 MT accumulated across the network was disposed of in full through Form 6-certified authorised recyclers during the year. Total non-hazardous waste generated was 14.06 MT; no hazardous waste was generated in FY26 following the elimination of diesel generator use at Hyderabad SEZ. Tanla remains committed to energy optimisation, renewable energy adoption, and the progressive expansion of its emissions measurement boundary in alignment with its long-term decarbonisation ambition.

2	Accelerate transition to renewable energy	Environmental	Ongoing	Tanla's near-term decarbonisation gains have been achieved primarily through operational efficiency, fleet renewal, and the elimination of fossil fuel-dependent backup power. The next phase of the Company's climate strategy requires a structural shift in how energy is sourced, with renewable energy adoption as the central lever. Current Position Renewable electricity accounted for 3.46 GJ in FY26, generated by the 10 kW rooftop solar system at our Gurgaon campus, representing less than 0.1% of total energy consumption of 7,070.12 GJ. While modest in absolute terms, this system has established the operational experience and organisational confidence required for broader deployment. The Gurgaon installation remains the only source of on-site renewable generation within Tanla's portfolio, a position that the Company is actively working to change. Priority Initiatives A structural evaluation for a rooftop solar installation at our Hyderabad SEZ campus was completed in FY26, confirming technical feasibility. Commissioning is targeted for FY27, which will extend on-site renewable generation beyond a single location for the first time and meaningfully increase the renewable share of total energy consumption. The SEZ campus, as Tanla's largest electricity consumer accounting for approximately 36% of total grid electricity consumption, represents the highest-impact site for on-site generation. Beyond on-site generation, Tanla is evaluating renewable energy procurement options including open access and green tariff arrangements across its leased locations where direct installation may not be feasible. This assessment spans our campuses in Chennai, Bengaluru, and Mumbai, where building ownership constraints limit rooftop deployment options. Digital Infrastructure as an Enabler As a software and communications platform company with no manufacturing footprint, Tanla's energy consumption is concentrated in its data centres and office campuses. The FY26 e-waste disposal programme, under which 12.97 MT of legacy servers, networking equipment, UPS units, and IT peripherals were decommissioned and replaced with newer-generation infrastructure, directly reduces energy draw per unit of compute. Continued investment in server virtualisation, infrastructure consolidation, and compute efficiency reduces the quantum of energy – renewable or otherwise – that the Company needs to procure, strengthening the economics of the renewable transition and contributing to the longer-term Scope 2 reduction pathway. Forward Targets (FY27) Tanla's renewable energy objectives for FY27 are threefold: commission the Hyderabad SEZ rooftop solar installation and bring it to full operational output; increase the renewable share of total energy consumption beyond the current sub-0.1% baseline; and progress the evaluation of open access and green tariff procurement options across leased facilities to an actionable decision on at least one location. Together, these steps are designed to establish renewable energy as a meaningful and measurable component of Tanla's energy mix by the end of FY27.

3	Reduce environmental impact through the RRR (Reduce, Reuse, Recycle) approach	Environmental	Ongoing	Tanla's waste and resource management is guided by reduction at source, responsible reuse, and certified recycling, with all practices aligned to applicable regulatory requirements. Waste Management Total operational waste generated in FY26 was 14.06 MT (FY25: 14.42 MT). The year-on-year reduction reflects the effectiveness of restricted printing protocols, digital-first workflows, occupancy-calibrated food ordering, and waste segregation at source across all facilities. No hazardous waste was generated in FY26, as the elimination of diesel generator use at the Hyderabad SEZ campus removed the primary source of DG lube oil – the sole hazardous waste stream in prior years. In addition to operational waste, Tanla conducted a comprehensive e-waste clearance drive in FY26, disposing of 12.97 MT of end-of-life technology assets – including decommissioned servers, racks, switches, cables, UPS units, IT peripherals, and wiring assemblies – through Bhangarwala Waste Management Pvt. Ltd., an authorised recycler. Form 6 certifications were obtained for each disposal lot in compliance with the E-Waste (Management) Rules, 2022, providing full regulatory traceability. This was a deliberate strategic action to retire legacy infrastructure and replace it with energy-efficient equipment, contributing directly to the longer-term Scope 2 reduction pathway. The drive reset the network to a near-zero e-waste accumulation position at year-end. Digital cafeteria feedback mechanisms continued to align food preparation with actual demand, moderating food waste across campuses. The Company's no single-use plastic policy remained in force across all locations. Water Stewardship Total water consumption was 7,947.76 kL in FY26 (FY25: 8,059.40 kL), a reduction of 111.64 kL achieved despite continued operational activity and facility expansion. Water intensity improved from 2.001 kL per INR Cr of revenue in FY25 to 1.799 kL per INR Cr in FY26, confirming that water efficiency is improving relative to business scale. At the Hyderabad SEZ campus, rainwater collected on the building terrace is channelled through a Sewage Treatment Plant and recycled for washroom flushing and garden maintenance, enabling near-zero utility water wastage at that campus. At the Gurgaon ValueFirst campus, rainwater harvesting has kept domestic water consumption flat at 120 kL for three consecutive years despite headcount growth. Pressmatic taps and water-saving fixtures remain standard across all office restrooms, delivering metered, time-limited releases that eliminate standby wastage. Through these measures, Tanla continues to strengthen circular resource management, minimise operational environmental impacts, and advance its commitment to responsible consumption.
4	Obtain ISO 14001 certification for all offices and data centres	Environmental	Ongoing	The certification process for ISO 14001 is in progress.

5	Maintain zero workplace injuries or health and safety incidents	Social	Year-on-year	Tanla maintained its record of zero workplace injuries, occupational illnesses, and reportable health and safety incidents in FY26, marking the fourth consecutive year without a lost-time injury across its operations. This performance is supported by a proactive occupational health and safety framework focused on prevention rather than response. During the year, Tanla continued to strengthen its approach through structured workplace risk assessments, periodic safety inspections, quarterly cross-functional safety walkthroughs, preventive maintenance programmes, emergency preparedness drills, and ongoing hazard identification and mitigation measures. Health and safety awareness programmes, fire safety training, and mock emergency response exercises were conducted across facilities to reinforce a culture of shared responsibility and preparedness. The Company also expanded employee wellbeing support through access to doctor-on-call services, wellness infrastructure, and preventive health initiatives, recognising that workplace safety extends beyond physical safety to overall employee wellbeing. Tanla remains committed to maintaining a safe, healthy, and incident-free workplace through continuous monitoring, employee engagement, and adherence to established health and safety standards.
6	Enhance employee experience, engagement, and diversity	Social	Ongoing	In FY26, Tanla's total workforce stood at 1,114 employees (874 men, 240 women), with 406 new joiners during the year. Voluntary attrition reduced to 17.1% (FY25: 24.8%), with total turnover declining to 26.1% (FY25: 33.6%). Against an Indian IT services sector benchmark of 19–20% by NASSCOM, this represents a meaningful structural improvement. Tanla's FY27 target of a further 2% reduction is grounded in this trajectory and would position the Company at the lower end of the sector range. Learning and Development Total training hours in FY26 were 23,429 hours (men: 18,277; women: 5,152) across technical, behavioural, leadership, compliance, and process programmes, at an average investment of INR 7,600 per FTE. Performance reviews are conducted quarterly, with annual appraisals incorporating self-assessment, manager evaluation, and CXO review with CEO sign-off. Parental Support In FY26, 817 men (5-day paternity entitlement) and 226 women (184-day maternity entitlement) were eligible for parental leave. Return-to-work rate was 98% and post-leave retention stood at 95% across genders. Grievance Mechanisms The SPEAKUP grievance channel remains active at speakup @ tanla.com, providing all employees a confidential route to report workplace concerns.

7	Expand CSR impact target 50,000+ lives annually	Social	Ongoing	Tanla Foundation reached 35,683 beneficiaries across more than 9 active programmes, with a CSR spend of INR 9.25 crore. Building on this foundation, Tanla has set a target of 50,000+ beneficiaries annually for FY27. All programmes were executed through Tanla Foundation in alignment with Schedule VII of the Companies Act, 2013, contributing to SDG 4 (Quality Education), SDG 8 (Decent Work), SDG 10 (Reduced Inequalities), and SDG 16 (Peace and Justice). Education and Skill Development The PILLARS programme supported 363 students across adopted government schools in rural Telangana through academic coaching in Mathematics, Science, and Social Studies, supplemented by digital learning via DIKSHA-loaded tablets. Three low-income students received direct financial sponsorship preventing dropout from private schools in Hyderabad. At IIT Madras, 15 meritorious but economically disadvantaged students received scholarships for Computer Science Engineering and Artificial Intelligence programmes. At IIIT Basara, 100 final-year students completed Data Science, AI/ML, and NLP training; 41 have been placed to date with the remaining cohort in active hiring pipelines. Rural Healthcare The Rural Health Centre, serving Gangaram village and 15 surrounding areas, provided free outpatient consultations, telemedicine sessions, and medicines to 2,784 patients since its launch in September 2025. Road Safety and Digital Inclusion The Cyberabad Traffic Pulse initiative delivered real-time traffic alerts via WhatsApp, Google RCS, and SMS to 31,248 subscribers. The initiative received the Most Impactful Road Safety Project of the Year at the Global CSR and ESG Awards 2025 and Special Recognition at the IIT Madras Social Impact Awards. Livelihoods and Community A livelihood enhancement programme supported the Animal Breeders and Cherishers Mutually Aided Cooperative Society in Andhra Pradesh, improving dairy farm productivity through subsidised high genetic merit semen supply. The Sankranthi Utsavam community sports event, expanded to five days in FY26, engaged 850 participants across 20 villages with structured inclusion of women and government school students.
8	Embed Responsible AI governance across platforms and products	Governance	Ongoing – new FY26 commitment	Tanla advanced Responsible AI governance from an embedded operational principle to a formalised governance commitment. Responsible AI and Data Ethics are explicitly referenced in the FY25 Integrated Report as part of the enterprise-wide governance framework, alongside Enterprise Risk Management and the Code of Conduct, with ethical considerations around AI, data governance, and platform integrity integrated into strategic decision-making processes. A formal, publicly available Responsible AI Policy covering the required elements, data privacy, cybersecurity, bias avoidance, human-in-the-loop oversight, transparency and explainability, accountability, and prohibited use boundaries, has been published in FY26. Tanla's AI-native platform, Wisely.ai, safeguards over 210 million consumers from scam and phishing threats through AI-driven message scanning at scale, processing over 1.5 billion messages daily across SMS, WhatsApp, and voice channels. Threat detection is powered by proprietary AI and machine learning engines, including natural language processing, deep learning, and large language model techniques, identifying phishing, spoofing, and impersonation attacks in under 50 milliseconds with over 99% efficacy and a false positive rate below 0.5%. Wisely.ai is GDPR-compliant, ensuring all data handling and threat detection processes meet global standards of privacy and user consent. Access to sensitive AI capabilities is governed by defined controls, AI model outputs are subject to regular assessment for fairness, accuracy, and drift, and employee training on the ethical use of AI is embedded within Tanla's organisation-wide security awareness programme.

9	Maintain and strengthen ESG disclosure quality and third-party assurance	Governance	Annual	We significantly strengthened our assurance posture by expanding the scope of independent third-party assurance from BRSR Core indicators alone to the entire Integrated Annual Report, a step that goes beyond regulatory requirements and reflects our commitment to the highest standards of ESG disclosure quality. This marks a meaningful progression from the limited assurance obtained from SGS India Private Limited on BRSR Core indicators in FY25. The S&P Global CSA 2025 score of 80/100, placing Tanla at the top in its global Software peer group, and significantly above the industry average of 24/100, and continues to serve as an external benchmark of disclosure quality and ESG performance. We are a member of the S&P Global Sustainability Yearbook and have actively participated in the CSA assessment cycle. ESG disclosures in FY26 continue to be reported in accordance with GRI Standards, SEBI BRSR Core requirements, and IIRC Integrated Reporting principles.

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met. [GRI 3-3]

Tanla continued to set a benchmark among its peers through dedicated and measurable progress across all ESG commitments. With initiatives rooted in the UN Sustainable Development Goals, the Company has deepened its alignment of business strategy with long-term sustainability. ESG disclosures in FY26 are reported in accordance with GRI Standards and SEBI BRSR requirements, with third-party assurance extended to the entire Integrated Annual Report, a significant step beyond the BRSR Core assurance obtained in prior years.

Advancing Environmental Stewardship

Tanla completed its planned group-wide e-waste disposal cycle in FY26, with 12.97 MT of electronic waste disposed through an authorised certified recycler across all group entities, in full compliance with the E-Waste (Management) Rules, 2022. Form 6 certifications were obtained for each disposal lot, providing full regulatory traceability from point of collection to point of recycling. The disposal covered decommissioned servers, racks, switches, cables, DG sets, UPS units, IT peripherals, and wiring assemblies – a deliberate strategic action to retire legacy infrastructure, reduce accumulated technology debt, and transition to newer-generation equipment with a significantly lower energy draw and carbon footprint per unit of compute. The drive reset the network to a near-zero e-waste accumulation position at year-end.

Waste segregation at source, the no single-use plastic policy, and digital-first workflows were sustained across all locations. Paper waste stood at 1,666 kg in FY26, a marginal increase from 1,590 kg in FY25 reflecting the partial-year implementation of print controls; with controls now embedded across Hyderabad campuses and rollout to remaining locations planned for FY27, a measurable reduction is expected in the next reporting cycle. No hazardous waste was generated in FY26, as the elimination of diesel generator use at the Hyderabad SEZ campus removed the sole source of DG lube oil that had constituted this stream in prior years.

Integrated Facility Management services were launched across the Hyderabad SEZ, Hyderabad TTC, and Mumbai locations during FY26, consolidating previously fragmented vendor arrangements under a single framework and improving waste segregation discipline, energy management, and environmental standard consistency across covered campuses. Extension to remaining locations is planned for FY27. SOP-based space and infrastructure utilisation was implemented across campuses to calibrate electricity consumption to actual daily occupancy. Motion-sensor lighting, 100% LED operations, and preventive maintenance plans were sustained across all facilities.

At the Hyderabad SEZ campus, rainwater collected on the building terrace is channelled into a Sewage Treatment Plant, treated, and recycled for washroom flushing and garden maintenance, achieving near-zero utility water wastage at that campus within the requirements of its LEED Gold certification. At the Gurgaon ValueFirst campus, rainwater harvesting has held domestic water consumption flat at 120 kL for three consecutive years despite headcount growth. Pressmatic taps and water-saving fixtures remain standard across all office restrooms, delivering metered, time-limited releases that eliminate standby wastage. Total water consumption in FY26 was 7,947.76 kL (FY25: 8,059.40 kL), a reduction of 111.64 kL achieved despite continued operational activity and facility expansion, with water intensity improving from 2.001 kL per INR Cr of revenue in FY25 to 1.973 kL per INR Cr in FY26.

Strategic Climate Commitments

Our decarbonisation roadmap continued across three pillars: energy efficiency, renewable energy transition, and carbon credit programmes. Total Scope 1 emissions declined for the second consecutive year to 88.43 tCO₂e in FY26, a 13.8% reduction from 102.59 tCO₂e in FY25 and a 54.4% reduction from 193.94 tCO₂e in FY24. The FY26 reduction was driven by the complete elimination of diesel generator use at the Hyderabad SEZ facility, following the dual-phase power supply commissioned in FY25. Scope 2 emissions were 1,090.75 tCO₂e in FY26 (FY25: 1,090.49 tCO₂e), reflecting additional grid electricity drawn by new employee well-being and collaboration spaces. Combined Scope 1 and Scope 2 emissions were 1,179.18 tCO₂e in FY26 (FY25: 1,193.08 tCO₂e), with combined intensity declining to 0.267 tCO₂e per INR Cr of revenue (FY25: 0.296 tCO₂e per INR Cr), confirming that revenue growth is decoupling from emissions growth.

In FY26, Tanla completed its first comprehensive Scope 3 inventory across four categories, totalling 3,275.99 tCO₂e: Capital Goods (1,770.11 tCO₂e), Business Travel (807.38 tCO₂e), Upstream Fuel and Energy (550.91 tCO₂e), and Employee Commuting (329.67 tCO₂e). Solar installations at the Gurgaon facility remain operational; a structural evaluation for rooftop solar at the Hyderabad SEZ campus was completed in FY26 confirming feasibility, with commissioning targeted for FY27.

Social Commitment – Inclusive Impact

Communities

In FY26, Tanla Foundation reached 35,683 beneficiaries across more than 9 active CSR programmes, with a total spend of INR 9.25 crore. Programmes spanned rural education through PILLARS (363 students), free healthcare through the Rural Health Centre serving 15 villages (2,784 patients), skill development at IIT Basara (100 students trained, 41 placed), IIT Madras Computer Science scholarships (15 students), road safety through Cyberabad Traffic Pulse (31,248 subscribers), and community sports and livelihood initiatives. All programmes were executed through Tanla Foundation in alignment with Schedule VII of the Companies Act, 2013. Building on this foundation, Tanla has set a target of 50,000+ beneficiaries annually for FY27.

Employees

Voluntary attrition declined significantly from 24.8% in FY25 to 17.1% in FY26, favourably positioned against the Indian IT services sector benchmark of 19–20%. Total training hours delivered were 23,429 hours across a workforce of 1,114 employees, at an average investment of INR 7,600 per FTE. Return-to-work following parental leave was 98%, with post-leave retention at 95% across genders. Zero incidents of discrimination, harassment, or child or forced labour were recorded during the year.

Responsible AI and Governance Excellence

Tanla advanced its governance framework by formalising Responsible AI and Data Ethics as a strategic governance commitment, integrated into Board-level oversight alongside Enterprise Risk Management. Wisely.ai continues to operate on the principles of transparency, consent, human oversight, and bias avoidance, consistent with the OECD AI Principles and the prohibited use boundaries defined under the EU AI Act.

Tanla's ESG disclosure scope was expanded in FY26 to encompass third-party assurance of the entire Integrated Annual Report, a significant step beyond the BRSR Core assurance obtained in prior years. In recognition of its ESG performance and disclosure quality, Tanla received an S&P Global ESG Score of 80/100 in FY26, placing the Company in the 100th percentile of the global Software industry. This reflects the Company's commitment to disclosure transparency, accountability to stakeholders, and continuous improvement across climate strategy, responsible AI governance, and workforce equity.

Awards and Recognitions

Our ESG performance was recognised through several prestigious awards in FY26:

- **S&P Global CSA – 100th Percentile, Global Software Industry:** We top the global software industry in ESG performance, reinforcing its position among the world's most sustainable technology companies
- **Gartner Magic Quadrant for CPaaS – Visionary, four consecutive years:** Sustained recognition for innovation-led platform strategy
- **Google Growth Partner of the Year (two years running):** ValueFirst recognised as Google's RCS partner of choice, with 2 billion RCS messages delivered in a single month – India's largest RCS messaging platform by scale
- **Meta Partner of the Year 2025:** Karix, a Tanla company, earns Meta's highest partner recognition for the second consecutive year
- **Best Organization for Women (two years running):** Recognised as a top workplace for women, reinforcing our inclusive culture and gender equity commitments
- **Corporate Governance Award:** Governance framework recognised with strengthening commendation year-on-year
- **Best Made-in-India Telecom Innovation, IMC 2025:** Wisely.ai recognised as India's best telecom innovation of 2025, affirming our leadership in AI-native platform development

Governance, Leadership and Oversight

Governance Disclosure	Details
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements: [GRI 2-22]	Our core values continue to guide us in building an AI-native platform company that delivers profitable growth while honouring our responsibility to every stakeholder we serve. This commitment to inclusive and sustainable value creation is not incidental to our strategy, it is foundational to it. We maintain the highest standards of corporate governance, grounded in independence, transparency, and ethical leadership. Our diverse and experienced Board ensures compliance, integrity, and strategic oversight, with the ESG Council playing a central role in advancing sustainability-linked goals in FY26. The expansion of third-party assurance to cover the entire Integrated Annual Report this year reflects our conviction that transparency must deepen as our business scales. We view CSR as a catalyst for long-term societal impact. In FY26, Tanla Foundation's programmes touched approximately 80,000 lives across education, healthcare, road safety, and livelihood initiatives, more than doubling our FY25 reach and exceeding our 50,000-lives annual target ahead of schedule. Our focus on digital inclusion, vocational training, and community wellbeing continues to be delivered through scalable, partnership-driven programmes that create measurable, lasting change. Together, our governance, ESG, and CSR commitments reinforce our mission to shape a world of trusted digital experiences, responsibly, inclusively, and sustainably.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies). [GRI 2-10, GRI 2-12, GRI 2-13, GRI 2-14]	The Board holds the highest authority for overseeing and ensuring the implementation of Business Responsibility policies. In FY26, this oversight has been further strengthened through the expansion of third-party assurance to cover the entire Integrated Annual Report, reflecting the Board's commitment to accountability that goes beyond regulatory compliance. Oversight is specifically exercised through the ESG Council, which is entrusted with driving environmental, social, and governance initiatives, including the formulation, execution, and periodic review of BRSR policies. The ESG Council's mandate has been extended to encompass Responsible AI governance and Data Ethics, recognising these as material ESG considerations for an AI-native platform company. The composition of the ESG Council is provided below: <table><tr><th>Name</th><th>Category</th><th>Designation</th></tr><tr><td>Dr. Ram Sewak Sharma</td><td>Independent Director</td><td>Chairperson</td></tr><tr><td>Mr. Uday Reddy</td><td>Executive Director</td><td>Member</td></tr><tr><td>Ms. Naiyya Saggi</td><td>Independent Director</td><td>Member</td></tr><tr><td>Mr. François Ortalo-Magné</td><td>Independent Director</td><td>Member</td></tr></table> This governance structure ensures that all sustainability-linked actions are aligned with our strategic objectives, regulatory expectations, and stakeholder interests, with regular updates provided to the Board for informed decision-making and accountability.	Name	Category	Designation	Dr. Ram Sewak Sharma	Independent Director	Chairperson	Mr. Uday Reddy	Executive Director	Member	Ms. Naiyya Saggi	Independent Director	Member	Mr. François Ortalo-Magné	Independent Director	Member
Name	Category	Designation														
Dr. Ram Sewak Sharma	Independent Director	Chairperson														
Mr. Uday Reddy	Executive Director	Member														
Ms. Naiyya Saggi	Independent Director	Member														
Mr. François Ortalo-Magné	Independent Director	Member														
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details. [GRI 2-9]	Yes. We have a dedicated ESG Council in place to provide focused governance oversight of its sustainability agenda. In FY26, the ESG Council's mandate was extended to encompass Responsible AI governance and Data Ethics, reflecting Tanla's evolution as an AI-native platform company and the materiality of these issues to its operations, stakeholders, and long-term value creation. The Council is tasked to: - Oversee the development and periodic refresh of our ESG strategy, ensuring alignment with emerging global standards, regulatory requirements, and material stakeholder expectations - Identify ESG matters that affect or are likely to affect the Company's operations and strategy, including climate risk, human capital, digital trust, and responsible AI - Work in conjunction with the Risk Committee to identify, assess, and mitigate ESG-related risks, and to recognise associated opportunities - Oversee the formulation and implementation of ESG policies and codes of practice, and monitor their ongoing relevance and effectiveness - Oversee the Company's engagement with its broader stakeholder community across investors, customers, employees, regulators, and communities - Review statutory sustainability reporting requirements, including SEBI BRSR, GRI Standards, and S&P Global CSA obligations - Ensure the quality and integrity of ESG disclosures, in FY26, overseeing the expansion of third-party assurance to cover the entire Integrated Annual Report The ESG Council periodically reports its progress and key updates to the Board of Directors, ensuring all sustainability-linked actions remain aligned with Tanla's strategic objectives and stakeholder interests.															
10. Review of NGRBCs	Business responsibility policies reviewed periodically by the Board; assessments lead to updates in policies, procedures, and internal controls.															
11. External Assessment of Policies	Majority of policies enforced through ISO 27001, ISO 20000 (previously noted as ISO 23001), GDPR certifications. Annual audits by independent external agencies.															

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee									Frequency (Annually/ Half yearly / Quarterly / Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	The Business Responsibility policies are reviewed on a periodic basis by the Board. In FY26, this review process was strengthened through the expansion of third-party assurance to the entire Integrated Annual Report, providing an independent and comprehensive evaluation of policy adequacy and disclosure quality.									Reviews assess the effectiveness of existing policies against evolving regulatory requirements, including SEBI BRSR Core, GRI Standards, and S&P Global CSA criteria, as well as emerging material issues such as Responsible AI governance, climate risk, and value chain ESG disclosures. Where assessments identify gaps or areas for improvement, necessary updates to policies, procedures, and internal controls are implemented to ensure continued relevance, compliance, and alignment with stakeholder expectations.								
Compliance with statutory requirements of relevance to the principles, and rectification of any non compliances	We comply with all applicable statutory and regulatory requirements, including SEBI LODR, the Companies Act 2013, BRSR disclosure obligations, E-Waste (Management) Rules 2022, and data protection frameworks including DPDPA and GDPR. There have been no instances of non-compliance during FY26.																	
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	The majority of our policies are enforced through and validated by internationally recognised certifications including ISO 27001 (Information Security Management), ISO 9001 (Quality Management), ISO 22301 (Business Continuity Management), SOC 2 Type 2, CMMI Level 3, GDPR, and DPDPA. In FY26, the scope of independent external assurance was further extended to cover the entire Integrated Annual Report, going beyond the BRSR Core assessment obtained in prior years. Annual surveillance audits and re-certification processes are conducted by independent external agencies to ensure the continued validity, adequacy, and effectiveness of all applicable certifications and compliance frameworks.																	

12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

NA

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Through this section Tanla highlights the integration of the Principles and Core Elements into its key processes and decision-making frameworks. It underscores our approach to aligning business objectives with socially, environmentally, and ethically responsible practices. The disclosures are structured into two categories: "Essential" indicators, which demonstrate our adherence to regulatory requirements, and "Leadership" indicators, which reflect our voluntary efforts to lead in sustainability and governance.

Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.



Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year: ^[GRI 2-17]

Segment	FY26 No. Programmes	FY26 Topics Covered	FY26 % Coverage	FY25 % Coverage
Board of Directors	5	Insider Trading, Code of Conduct, Business Overview, Legal, Governance, Cyber, Risk, Policies	100%	100%
Key Managerial Personnel (KMPs)	7	POSH, DPDPA, ISMS, Cybersecurity, AI, Human Rights, Health & Safety	100%	100%
Employees other than BoD and KMPs	756	Technical, Functional, Behavioral, Leadership, Policy, Process, Health & Safety	100%	100%
Workers	NA	NA	NA	

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format: ^[GRI 2-27]

Type	NGRBC Principle	Regulatory Authority	Amount (INR)	Brief of Case	Appeal?	FY25
Penalty/Fine						
Settlement			Nil			
Compounding fee						

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
	Not Applicable

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy. ^[GRI 2-23, GRI 205-2]

Tanla maintains comprehensive Anti-Fraud and Anti-Money Laundering policies, reflecting its commitment to conducting business in a fair, transparent, and ethical manner. These policies reinforce a zero-tolerance approach towards any form of fraudulent activity, corruption, bribery, or unethical practice, whether by employees, partners, or any external party dealing with the Company. In FY26, these commitments were further embedded through structured awareness programmes, contractual safeguards with value chain partners, and the active operation of the SPEAKUP whistleblower mechanism (speakup@tanla.com), overseen by the Audit Committee to ensure independence, confidentiality, and protection against retaliation. The policies are applicable across all levels of the organisation and form an integral part of Tanla's broader governance and compliance framework.

These policies are available at: <https://www.tanla.com/investor-relations/corporate-governance-policy>

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption: [GRI 205-3]

	FY26	FY25
Directors		
KMPs		
Employees		Nil
Workers		

Note: No fines, penalties, or actions have been imposed on the company by any regulatory authorities or judicial institutions during the financial year in relation to anti-competitive conduct or anti-trust issues.

6. Details of complaints with regard to conflict of interest: [GRI 2-15]

Category	FY26		FY25	
	Number	Remarks	Number	Remarks
Board of Directors	Nil	No cases pertaining to conflict of interest	Nil	No cases pertaining to conflict of interest
KMPs	Nil	No cases pertaining to conflict of interest	Nil	No cases pertaining to conflict of interest

Note: No complaints or cases related to conflicts of interest have been filed against any Director/ KMP with any competent authority or court during the financial year.

7. Provide details of any corrective action taken or underway on issues related to fines/penalties/action taken by regulators/ law enforcement agencies/judicial institutions, on cases of corruption and conflicts of interest.

Not Applicable

8. Days of Accounts Payables [(Accounts Payable × 365) / Cost of Goods Procured]

Metric	FY26	FY25
Number of days of accounts payables	72	67

Note: Days Payable Outstanding increased to 72 days in FY26, reflecting renegotiated payment terms with key vendors.

9. Openness of Business – Concentration of Purchases & Sales

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY26	FY25
Concentration of Purchases	Purchases from trading houses as % of total	Nil	Nil
	Number of trading houses	Nil	Nil
	Top 10 trading houses as % of purchases from trading houses	Nil	Nil
Concentration of Sales	Sales to dealers/distributors as % of total sales	Nil	Nil
	Number of dealers/distributors	Nil	Nil
	Top 10 dealers/distributors as % of total sales to dealers	Nil	Nil
Share of RPTs	Purchases (RPT / Total Purchases)	Nil	Nil
	Sales (RPT / Total Sales)	Nil	Nil
	Loans & Advances (RPT / Total Loans)	Nil	Nil
	Investments (RPT / Total Investments)	Nil	Nil

Note : Tanla is into CPaaS business, and our major purchases/sales are from Mobile Network Operators. We don't deal with trading houses or dealers or distributors.

SGS India Private Limited, an external agency has carried out independent assessment on the Integrated Reporting indicators.

Leadership Indicators – P1

1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year:

FY26 No. Programmes	FY26 Topics / Principles	FY26 % VCPs Covered (by business value)
18	DPDPA Code of Conduct	100%

2. Does the entity have processes in place to avoid/manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.

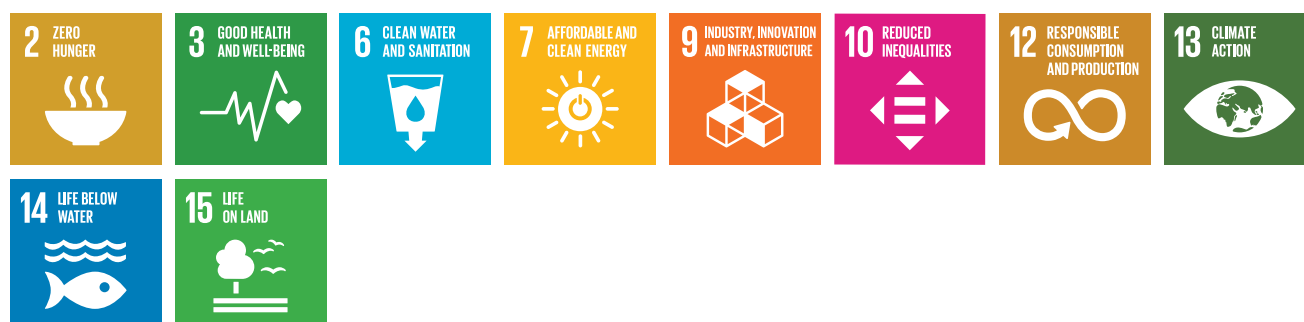
We maintain a structured framework to proactively prevent, identify, and manage conflicts of interest at the Board level, ensuring that all decisions are made objectively and in the best interest of the Company and its stakeholders.

All Board members are required to make annual declarations of any financial, personal, or other interests that may give rise to conflicts, in accordance with the Code of Conduct for Directors and Senior Management. Directors are additionally expected to promptly disclose any emerging conflict situations during the course of the year. These declarations are reviewed by the Company Secretary and placed before the Board, ensuring complete transparency and regulatory compliance.

In FY26, these governance safeguards were further reinforced through the SPEAKUP whistleblower mechanism, which provides an independent and confidential channel for reporting concerns relating to potential conflicts or ethical breaches. Such matters are escalated directly to the Audit Committee or the Board, as applicable, and resolved in a fair and unbiased manner with full protection against retaliation.

Together, these mechanisms reflect our commitment to the highest standards of governance, integrity, and accountability at the leadership level, consistent with the Corporate Governance commendation received from the Indian Chamber of Commerce in FY26.

PRINCIPLE 2: SUSTAINABLE PRODUCTS & SERVICES Businesses should provide goods and services in a manner that is sustainable and safe.



Essential Indicators

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

Category	FY26	FY25	FY24	Details of Improvements
R&D	Nil	Nil	Nil	Nature of business does not involve material carbon emissions or pollutants
Capex	61%	57%	33%	Digital-first infrastructure; energy-efficient servers; green data centres

2 a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)

Tanla is committed to embedding responsible and sustainable practices across its supply chain. This commitment is formalised through a Responsible Sourcing Policy and a Supplier Code of Conduct, which together establish Tanla's expectations across six pillars: integrity in business practices, fair and inclusive workplaces, human rights and sustainability, transparency and governance, environmental stewardship, and zero tolerance for corruption. Every supplier is required to sign a Supplier Code of Conduct declaration upon onboarding, ensuring baseline alignment with Tanla's ethical and sustainability standards as a condition of engagement.

Vendors are onboarded following structured due diligence covering labour standards, data security, and environmental compliance. In FY26, this framework was strengthened through the rollout of a formal Human Rights Due Diligence supplier survey, extending ESG expectations systematically across the value chain. Local supplier spend stood at 97% in FY26 (FY25: 97%), reflecting Tanla's sustained preference for India-based partners and its commitment to supporting domestic ecosystems. Procurement processes operate through an automated Procure-to-Pay platform providing end-to-end visibility, transaction accuracy, and a complete audit trail. Regular assessments and engagement initiatives are conducted to promote awareness and strengthen sustainable practices across the supplier ecosystem.

2 b. If yes, what percentage of inputs were sourced sustainably?

Not Applicable. As part of the onboarding process, all suppliers are required to sign a Supplier Code of Conduct declaration, embedding sustainability commitments at the point of engagement. Inputs sourced directly from MSMEs constituted 1.94% and 67.99% from within India.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste. [GRI 3-3, GRI 306-2]

a. Plastics

Tanla does not manufacture, distribute, or sell products involving plastic packaging. Plastic waste generated through operations is limited to incidental packaging materials received from external vendors and suppliers. A strict No Single-Use Plastic Policy has been maintained across all office locations since 2021, with the Company continuing to operate a near-plastic-free workplace environment. Any residual plastic waste is segregated at source and channelled through authorised recycling partners to maximise material recovery and minimise landfill disposal.

b. E-waste:

As a technology-led organisation, e-waste represents the most significant waste stream generated by Tanla. The Company follows a structured lifecycle management approach that prioritises asset optimisation, reuse, refurbishment where feasible, and environmentally responsible disposal at end-of-life. In FY26, Tanla completed a comprehensive group-wide e-waste disposal programme, with 12.97 MT of electronic waste disposed. The disposal was undertaken in full compliance with the E-Waste (Management) Rules, 2022, with Form 6 manifests and supporting documentation maintained across all group entities. The Company continues to prioritise infrastructure virtualisation, hardware optimisation, and responsible asset management to extend equipment life and reduce e-waste generation.

c. Hazardous Waste:

Tanla's business activities do not involve manufacturing, processing, or industrial operations that generate hazardous waste as defined under the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016. No material hazardous waste is generated through the Company's normal operations. Limited waste streams such as used batteries and electronic components are managed through authorised recyclers and disposal partners in accordance with applicable regulatory requirements.

d. Other Waste:

Waste generated through office operations—including paper, cardboard, packaging materials, food waste, and other non-hazardous streams—is segregated at source and managed through authorised municipal agencies and certified recycling partners. The Company promotes digital-first and paperless ways of working through restricted printer access, controlled printing protocols, and workflow digitisation initiatives. Occupancy-calibrated food ordering and digital cafeteria feedback mechanisms align food preparation with actual employee demand, reducing excess preparation and food waste. These practices collectively support Tanla's Reduce, Reuse, Recycle approach and its commitment to responsible resource consumption across all locations.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

No. Extended Producer Responsibility (EPR) is not applicable to our activities.

As an AI-native platform and digital communications company, We do not manufacture or sell any products that fall under the purview of EPR regulations, including plastic packaging, electrical and electronic equipment, or batteries. This position remains unchanged in FY26.

Notwithstanding this, We uphold responsible waste management practices across all locations. In FY26, this was demonstrated through the completion of a comprehensive group-wide e-waste disposal cycle, with 13,590 KG (13.59 MT) disposed through a MPCB-licensed certified recycler in full compliance with E-Waste (Management) Rules, 2022, with Form 6 manifests obtained for all entities.

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective/Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

We have not conducted a formal manufacturing product-based Life Cycle Assessment, as we are an AI-native platform and digital communications services company and does not engage in manufacturing or physical product distribution. Therefore, a conventional product LCA covering raw material extraction, manufacturing, physical distribution, product use, and end-of-life disposal is not directly applicable to our core business model.

However, We follow a structured life-cycle approach for all our products, platforms, and services, including AI-based products, through its Software Development Life Cycle / Secure Software Development Life Cycle framework. Environmental, social, security, privacy, compliance, quality, and operational considerations are embedded from requirement gathering, design, development, testing, deployment, operations, monitoring, support, and continual improvement.

This approach ensures that responsible practices are built into the product and platform life cycle rather than being applied retrospectively. Our life-cycle governance is supported by established processes and independently validated frameworks, including ISO 27001, ISO 9001, ISO 22301, SOC 2 Type 2, and CMMI Level 3. Procurement-related considerations are further addressed through supplier evaluation, Tanla's Supplier Code of Conduct, and Human Rights Due Diligence framework across the value chain.

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective/Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Our AI-native platforms and cloud-based digital communication services do not give rise to direct social or environmental concerns from production or disposal. The primary environmental considerations associated with Tanla's operations, energy consumption, GHG emissions, e-waste, and water usage, are actively monitored, managed, and disclosed under Principle 6 of this report, with key metrics independently assessed by a third-party assurance provider.

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry). [GRI 301-2]

Input Material	FY26
Water	Tanla operates a closed-loop water model at key campuses: treated wastewater is recycled through STPs for washroom flushing and landscape irrigation, and rainwater harvesting supplements municipal supply, reducing net freshwater draw. Water-efficient pressmatic fixtures are standard across all locations. Five of seven offices maintain zero water wastage, supported by tech park and SEZ building infrastructure.
IT Hardware (E-waste)	Tanla operates a closed-loop water model at key campuses: treated wastewater is recycled through STPs for washroom flushing and landscape irrigation, and rainwater harvesting supplements municipal supply, reducing net freshwater draw. Water-efficient pressmatic fixtures are standard across all locations. Five of seven offices maintain zero water wastage, supported by tech park and SEZ building infrastructure.
Packaging	Packaging waste arising from office operations is segregated at source and directed through certified recycling partners. A No Single-Use Plastic Policy has been in force since 2021; the Company maintains a 98% zero-plastic office environment group-wide, significantly limiting the quantum of packaging waste entering the waste stream.
Paper	Tanla has systematically reduced paper consumption through restricted printer access, per-person daily print limits, and digital document workflows across all offices. These controls, now embedded across Hyderabad campuses and being extended network-wide in FY27, are expected to deliver a measurable reduction in paper waste in the next reporting cycle.

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format: [GRI 301-3]

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not applicable, as we primarily offer digital communication and platform-based technology solutions.	

PRINCIPLE 3: EMPLOYEE WELLBEING

Businesses should respect and promote the well-being of all employees, including those in their value chains.



Essential Indicators

1. a. Details of measures for the well-being of employees [GRI 401-2]

Category		% of employees covered by									
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	%(B/A)	No. (C)	%(C/A)	No.(D)	%(D/A)	No.(E)	%(E/A)	No.(F)	%(F/A)
Permanent employees											
Men	817	817	100%	817	100%	817	100%	817	100%	0	0%
Women	226	226	100%	226	100%	226	100%	226	100%	0	0%
Other	0	0	0	0	0	0	0	0	0	0	0%
Total	1043	1043	100%	1043	100%	1043	100%	1043	100%	0	0%

Other than Permanent employees											
Men	57	57	100%	57	100%	57	100%	57	100%	0	0%
Women	14	14	100%	14	100%	14	100%	14	100%	0	0%
Other	0	0	0	0	0	0	0	0	0	0	0%
Total	71	71	100%	71	100%	71	100%	71	100%	0	0%

1b. Details of measures for the well-being of workers:

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		No. (B)	%(B/A)	No. (C)	%(C/A)	No. (D)	%(D/A)	No. (E)	%(E/A)	No. (F)	%(F/A)

Permanent workers

Men
Women
Others
Total

NA

Other than Permanent workers

Men
Women
Others
Total

NA

1c. Wellbeing Spending as % of Total Revenue:

Metric	FY26	FY25
Cost incurred on wellbeing as % of total revenue	0.24%	0.26%

Note: Wellbeing expenditure as a percentage of revenue moderated from 0.26% in FY25 to 0.24% in FY26, primarily reflecting the impact of revenue growth to INR 4,418 Cr (+9.7% YoY). In absolute terms, investment in employee wellbeing programmes remained stable.

2. Retirement Benefits ^[GRI 201-3]:

Benefit	FY26 % Employees Covered	FY26 Deducted & Deposited	FY25 % Employees Covered	FY25 Deposited
PF	100%	Y	100%	Y
Gratuity	100%	NA	100%	NA
ESI	100%	Y	100%	Y
Leave Encashment	100% (as per eligibility)	Y	100% (as per eligibility)	Y

3. Accessibility of Workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Yes, all our office premises are accessible to differently-abled employees and visitors, in alignment with the Rights of Persons with Disabilities Act, 2016. In FY26, targeted facility upgrades across key locations, including enhanced entry and exit points, ergonomic infrastructure improvements were made for the ease of mobility across our campuses. We continue to assess and upgrade our facilities on an ongoing basis to ensure equitable access for all.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes. We are committed to fostering an inclusive workplace that ensures equal opportunities for all individuals, regardless of background, gender, identity, or ability. This commitment is firmly embedded in our Code of Conduct and Employee Development Policy, which set clear expectations for non-discrimination, equitable treatment, and respectful conduct across all levels of the organisation. These policies are available at: <https://www.tanla.com/investor-relations>

In FY26, our inclusion agenda delivered measurable progress. Women constituted 21.7% of the total workforce, up from 20.3% in FY25, while the number of women employees increased by 12.4% year-on-year, meeting our FY26 target. Women in revenue-generating management roles grew to 34.2% (FY25: 30.34%), and women in STEM positions increased to 18.7% (FY25: 17.7%), reflecting the sustained impact of targeted hiring, placement, and development initiatives.

We ensure fair and equitable treatment across our workforce, with remuneration aligned to the nature of work, skills, and experience, irrespective of gender, background, or identity. Our people practices promote non-discriminatory recruitment, gender-neutral policies, and accessibility provisions wherever required. Regular awareness and sensitisation programmes are conducted across all locations to strengthen an inclusive, supportive, and equitable work environment for all employees.

We were recognised as one of the Best Organisations for Women for the second consecutive year in FY26, reaffirming the measurable impact of these commitments in practice.

5. Return to Work & Retention Rates (Parental Leave): [GRI 401-3]

Gender	FY26 Return to Work Rate	FY25 Return to Work Rate	FY25 Retention to Work Rate
Men	100%	100%	100%
Women	94%	100%	80%
Other	0%	0%	0%
Total	98%	100%	95%

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief. [GRI 2-25]

Category	Yes/No (If Yes, please share details on the mechanism brief)
Permanent Workers	Yes, We have robust mechanisms in place to receive and redress grievances across all categories of employees and workers. Vigil Mechanism (Whistleblower Policy): Applicable to all directors, employees, and stakeholders, the Vigil Mechanism provides a secure and confidential channel, SPEAKUP (speakup@tanla.com), to report concerns relating to unethical behaviour, violations of the Code of Conduct, or misconduct. The mechanism is overseen by the Chairman of the Audit Committee to ensure independence, confidentiality, and full protection against retaliation. In FY26-26, zero incidents of retaliation against whistleblowers were recorded. Employee Grievance Redressal Forum: A dedicated forum enables employees to voice workplace-related grievances, including those relating to working conditions, compensation, interpersonal conduct, and career-related matters, ensuring fair resolution through open dialogue while maintaining confidentiality at all times. POSH Committee: A fully constituted Internal Complaints Committee (ICC) is in place across all locations in compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Human Rights Grievance Channel: The General Counsel serves as the designated focal point for human rights-related concerns, with a confidential escalation mechanism ensuring timely and impartial resolution. These mechanisms collectively reflect our commitment to fostering a transparent, ethical, and inclusive work environment. Policy link: https://www.tanla.com/investor-relations/corporate-governance-policy
Other than Permanent Employees	
Permanent Employees	
Other than Permanent Workers	

7. Membership of employees and worker in association(s) or Unions recognised by the listed entity:

Category	FY26 Total	FY26 No. in Union	FY26 %	FY25 Total	FY25 In Union	FY25 %
Total Permanent Employees	1,043	-	-	992	-	-
Men	817	-	-	791	-	-
Women	226	-	-	201	-	-
Workers	NA					

8. Details of training given to employees and workers: [GRI 403-4, 403-5, 403-6, 403-8, 404-2]

Category	FY26 Total	FY26 Health & Safety No./%	FY26 Skill Upgrade No./%	FY25 Total	FY25 H&S %	FY25 Skill %
Men	1,029	46.74%	107.8%	791	28.3%	92.3%
Women	300	51%	85.27%	201	36.3%	100%
Total	1,329	47.84%	102.68%	992	30%	93.85%
Workers	NA					

Note: The total number of employees who underwent training in FY26 (1,329) is higher than the closing headcount as on March 31, 2026 (1,043 permanent / 1,114 including contract) due to workforce movement during the year. Training data captures all employees who received training at any point during FY26, including new joiners onboarded during the year and employees who subsequently exited the organisation through voluntary or involuntary attrition. This is consistent with GRI 404-1 reporting practice, which measures training coverage across all individuals employed during the reporting period rather than only those on roll at year-end. 66.3% of men and 89.3% of women were trained on POSH during FY26.

9. Details of performance and career development reviews of employees and worker: [GRI 404-3] [GRI 404-3]

Category	FY26 Total	FY26 Reviewed No.	FY26 %	FY25 Total	FY25 Reviewed	FY25 %
Men	817	817	100%	791	791	100%
Women	226	226	100%	201	201	100%
Total	1,043	1,043	100%	992	992	100%
Workers	NA					

10. Health & Safety Management System:

a. OHS System Implemented? [GRI 403-1, 403-2, 403-3]

Yes, Our OHS management system covers all corporate offices and key operational locations including subsidiaries. In FY26, the framework was strengthened with half-yearly fire safety drills and safety awareness training sessions conducted across all locations in compliance with statutory fire drill requirements. A new fire alarm system connected to the standby DG set was installed at one of our facility in Hyderabad, replacing the older system to ensure uninterrupted safety coverage. Emergency Response Teams (ERT) and Quick Response Teams (QRT) are constituted and functional across all locations, with a minimum of three trained ERT members supported by dedicated security personnel at each site. Air purifiers are deployed across all office floors, with oxygen-generating indoor plants refreshed monthly.

b. Hazard Identification Processes

Ensuring a safe and risk-free workplace is a core priority for us. We have established comprehensive processes for identifying work-related hazards and assessing risks, covering both routine operations and non-routine activities, implemented across all office locations and functions to promote a proactive safety culture.

Routine Hazard Identification and Risk Assessment:

- Workplace inspections are conducted across all locations to proactively identify potential hazards before they escalate
- Internal safety audits ensure ongoing compliance with Tanla's OHS standards and applicable legal requirements
- A standardised risk assessment protocol is implemented uniformly across all sites
- Risk matrices are used to evaluate the likelihood and impact of identified hazards, enabling informed prioritisation of mitigation actions

Incident Analysis and Data-Driven Reviews:

- Employees are encouraged to report unsafe conditions, near-misses, or safety improvement suggestions through formal reporting channels, the SPEAKUP mechanism, and HR touchpoints, confidentially and without fear of retaliation
- All incident and near-miss reports undergo root cause analysis to identify patterns and recurring risks
- Learnings from past incidents are systematically incorporated into updated risk management strategies and mitigation plans

Training and Safety Communications:

- Regular toolbox talks, onboarding safety briefings, and targeted training sessions equip employees with the knowledge to recognise hazards and follow prescribed safety measures
- Half-yearly fire safety drills and safety awareness training sessions are conducted across all locations in compliance with statutory fire drill requirements, a structured enhancement introduced in FY26
- Cross-functional walkthroughs are conducted quarterly to review workplace safety practices and ensure continuous risk monitoring

Task-Specific Risk Assessments:

- Before executing non-routine tasks, detailed risk assessments are carried out involving all relevant stakeholders to ensure comprehensive hazard coverage
- Tasks are monitored in progress to capture emerging risks, with post-task debriefs conducted to evaluate control effectiveness and capture learnings for future application

Documentation and Continuous Improvement:

- All risk assessments, incident reports, corrective actions, and safety audits are documented, reviewed, and retained as part of Tanla's OHS records
- Safety protocols and risk controls are periodically updated to reflect operational changes, employee feedback, and evolving regulatory requirements

In FY26, a new fire alarm system connected to the standby DG set was installed at key locations, replacing legacy systems to ensure uninterrupted safety coverage. ERT and QRT teams, constituted and trained across all locations, remain on standby to respond to any reported hazard or emergency promptly

c. Worker Hazard Reporting Processes

Yes. Employees may report unsafe acts, conditions, near-misses, and incidents through the SPEAKUP mechanism (speakup@tanla.com) and designated HR touchpoints – confidentially and without fear of retaliation. Each report undergoes root cause analysis, followed by corrective and preventive action plans. ERT and QRT teams are trained and on standby across all locations to respond to reported hazards promptly.

d. Access to Non-Occupational Healthcare

Yes. All employees have access to comprehensive non-occupational medical and healthcare services including group mediclaim insurance, group term life cover, mental health support, stress management programmes, and periodic health check-ups. In FY26, dedicated doctor rooms are operational at key campuses, providing on-site medical consultation. Wellness infrastructure across campuses includes yoga rooms, gym facilities, sports arenas, and turf areas. Zero occupational injuries or health incidents were recorded in FY26.

11. Safety Related Incidents ^[GRI 403-9]

Safety Metric	Category	FY26	FY25
Lost Time Injury Frequency Rate (LTIFR (per million person-hours))	Employees	0	0
	Workers	NA	-
Total recordable work-related injuries	Employees	0	0
	Workers	NA	-
No. of fatalities	Employees	0	0
	Workers	NA	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	NA	-

12. Describe the measures taken by the entity to ensure a safe and healthy workplace. ^[GRI 416-1, 416-2]

We are committed to fostering a safe, healthy, and inclusive work environment that supports the well-being of all our employees. Our approach is holistic, embedding safety and health into the core of our workplace culture. In FY26, this commitment was strengthened through targeted infrastructure upgrades, structured safety programmes, and expanded wellness facilities across all campuses.

1. Well-Defined Safety Policies and Emergency Preparedness

Robust health and safety policies covering emergency protocols, incident reporting, and hazard mitigation are in place and accessible to all employees. In FY26, a new fire alarm system connected to the standby DG set was installed at key locations, replacing legacy systems to ensure uninterrupted safety coverage. Emergency Response Teams (ERT) and Quick Response Teams (QRT) are constituted, trained, and functional across all locations, with half-yearly fire safety drills and safety awareness training conducted in compliance with statutory requirements.

2. Employee Wellness Infrastructure and Doctor on Call

In FY26, We operationalised dedicated employee wellbeing spaces across key campuses, encompassing a cafeteria, doctor's room, recreational area, sports arena, turf area, collaboration zones, yoga room, and gym. A significant initiative since FY25 is the Doctor on Call initiative, a round-the-clock medical consultation service provided by a physician with over three decades of clinical experience, accessible to all employees across all locations. The initiative goes beyond physical health, offering counselling and support for mental health concerns as well, ensuring employees have access to trusted, professional guidance whenever they need it. This service has been actively utilised by employees across all locations since its introduction, reflecting strong uptake and genuine value to the workforce.

Holistic wellness is further supported through mental health programmes, stress management sessions, and healthy lifestyle initiatives. Air purifiers are deployed across all office floors, with oxygen-generating indoor plants maintained and refreshed monthly.

3. Periodic Risk Assessments

Structured risk assessments are undertaken on a routine basis to identify potential safety hazards and implement controls to mitigate them. Risk matrices are used to prioritise actions, and all assessments are documented and reviewed periodically to reflect operational changes and regulatory developments.

4. Clean and Hygienic Work Environment

A clean and organised workspace is maintained through defined housekeeping protocols, waste disposal systems, and sanitation measures across all locations. Drinking water was upgraded from RO to mineral water across campuses in FY26, prioritising employee health. Wet and dry waste is segregated at source daily, and food procurement is calibrated to actual daily occupancy to minimise waste and maintain cafeteria hygiene standards.

5. Workplace Audits and Safety Inspections

Regular workplace inspections and internal safety audits monitor compliance with Tanla's OHS standards and applicable statutory safety norms. Cross-functional quarterly walkthroughs ensure continuous risk monitoring and drive ongoing improvements in safety standards across all locations. .

6. Employee Feedback and Reporting Channels

Employees are encouraged to voice safety-related concerns through the SPEAKUP mechanism (speakup@tanla.com), designated HR touchpoints, and ERT/QRT channels, confidentially and without fear of retaliation. Food committees with digital daily feedback mechanisms have been constituted at key locations, ensuring quality, hygiene, and employee satisfaction are continuously monitored and addressed.

Through these integrated efforts, We ensure full compliance with regulatory requirements while cultivating a safe, empowered, and resilient workforce. Zero occupational injuries or health and safety incidents were recorded in FY26.

13. Complaints by Employees/Workers ^[GRI 2-25].

Complaint Type	FY26			FY25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	2	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

14. Assessments for the year

Assessment Type	FY26 % Assessed
Health and safety practices	0%
Working conditions	0%

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

There were no safety-related incidents recorded during FY26, extending our record of zero workplace injuries or health and safety incidents. No significant risks or concerns were identified through health and safety assessments or working conditions reviews during the reporting period.

As a proactive measure, We continued to strengthen our OHS framework through a series of targeted interventions in FY26, including the installation of a new fire alarm system connected to the standby DG set at key locations, the constitution and training of Emergency Response Teams (ERT) and Quick Response Teams (QRT) across all campuses, and the conduct of half-yearly fire safety drills in compliance with statutory requirements. Periodic safety audits, quarterly cross-functional walkthroughs, and structured risk assessments continue to be conducted across all locations to identify potential hazards and enhance organisational readiness.

We remain committed to continuous improvement in workplace safety and employee well-being through ongoing training, infrastructure enhancements, the Doctor on Call initiative, and active engagement with employees through dedicated safety reporting channels.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

(A) Employees – Yes

(B) Workers – Not Applicable

We provide comprehensive life and accident insurance coverage to all eligible employees as part of our employee welfare framework, ensuring financial protection for their families in the event of an untimely death. In FY26, this coverage continues to be administered through established insurance providers, with Group Term Life insurance applicable to all permanent employees. Coverage terms are defined by role and policy guidelines and are reviewed periodically to ensure continued relevance and adequacy. This benefit reflects our commitment to the long-term wellbeing of our employees and their dependents.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

Compliance with statutory obligations by value chain partners is a key component of our responsible business practices. In FY26, this framework was further reinforced through the rollout of a formal Human Rights Due Diligence supplier survey, now in its third iteration, extending ESG expectations systematically across the value chain. The following measures are in place to ensure all statutory dues are properly deducted and deposited by vendors and service providers:

- Vendor Onboarding Due Diligence:** All value chain partners undergo a rigorous onboarding process, including verification of statutory registrations such as GST, PAN, PF, and ESI where applicable. Only partners with valid and active compliance credentials are engaged, and the Supplier Code of Conduct declaration is mandatory at the point of onboarding.
- Contractual Safeguards:** Standard vendor agreements include explicit clauses mandating compliance with all applicable statutory laws, including timely deduction and remittance of taxes and social security contributions. Human rights, labour standards, and data security obligations are embedded as contractual requirements across all vendor engagements.
- Documentation & Verification:** Vendors are required to submit relevant challans, returns, and proof of deposit of statutory dues, including TDS and GST, as part of the invoicing and payment process. These documents are verified by our finance and compliance teams prior to payment processing.
- Periodic Reviews:** Regular compliance reviews and audits are undertaken for critical vendors, particularly those providing manpower or outsourced services, to ensure continued adherence to legal and ethical standards.

Through these structured checks, contractual controls, and review mechanisms, we ensure that our value chain operates in alignment with legal, ethical, and sustainability standards.

3. Provide the number of employees / workers having suffered high consequence work- related injury/ill-health/fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment: [GRI 403-9, 403-10]

Category	FY26 Total Affected	FY26 Rehabilitated	FY25 Total Affected	FY25 Rehabilitated
Employees	0	0	0	0
Workers	NA			

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No) [GRI 404-2]

At present, We do not have formal transition assistance programmes in place for retirement or separation. However, in FY26, all statutory dues and final settlements continue to be processed in full compliance with applicable laws and within defined timelines. Employees exiting the organisation are supported through a structured handover and exit process, ensuring continuity and a dignified separation experience. Reference letters are provided upon request, and exit interviews are conducted to capture feedback and inform continuous improvement in employee experience.

5. Details on Value Chain Partners – Health & Safety Assessment:

Assessment Criteria	FY26 % VCPs Assessed
Health and safety practices	Part of Supplier Code of Conduct; deemed complied & agreed by all vendors. 80% of VCPs gave undertaking
Working conditions	80% undertaking

6. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from assessments of health and safety practices and working conditions of value chain partners.

No corrective actions were required in FY26, as health and safety assessments and value chain partner reviews did not identify any significant risks or concerns during the reporting period.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all their stakeholders



Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

In FY26, We continued to engage proactively with all key stakeholder groups critical to its business, including employees, customers, shareholders, vendors, regulatory authorities, and partners. Engagement was undertaken through structured mechanisms spanning employee connect sessions, customer feedback forums, quarterly business reviews, investor interactions, and vendor assessments, complemented by the formal rollout of a Human Rights Due Diligence supplier survey extending ESG dialogue across the value chain.

Insights from these engagements informed strategic decisions and operational focus areas, ensuring continued alignment with stakeholder expectations. This stakeholder-centric approach remains integral to our commitment to responsible, inclusive, and sustainable value creation.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group. [GRI 2-29, GRI 403-7, GRI 407-1]

Stakeholder Group	Whether Identified as Vulnerable & Marginalised (Yes/No)	Channels of Communication	Frequency of Engagement	Purpose and Scope of Engagement including Key Topics and Concerns Raised
Government & Regulatory Authorities	No	- Website - Regulatory filings - Newspaper - Industry representations	Periodical as and when required	- Taxes and charges - Timely disclosures - Compliance with laws and regulations (SEBI, MCA, TRAI, DPDPA, GDPR) - Policy advocacy on DLT, RCS, and AI regulation - Statutory reports and returns
NGOs & Local Community	No	- Community outreach programmes - Engagement through local NGOs - In-person meetings - Monitoring visits - Email - SMS - Telephonic calls	Annually / Ongoing / Need-based	- CSR programme implementation and monitoring - Investment in local communities - Education, healthcare, and road safety - Livelihood and skill development - Infrastructure development in surrounding areas
Academia	No	- Email - In-person meetings - SMS - Telephonic calls	Periodical as and when required	- Research collaborations - IIT-M scholarship programme - Discussions on emerging technology regulations - Talent pipeline development

Employees	No	• Awareness training • performance Appraisals • Grievance redressal mechanism (SPEAKUP) • Email communication / newsletters • Employee portals • Surveys and feedback forms • One-to-one counselling • Doctor on Call	Annually / Ongoing / Need-based	• Occupational health and safety • Rewards and recognition • Personal development and growth • Empowering work environment • Diversity, equity and inclusion • Training and capacity building • Code of Conduct and corporate policies • Career planning and development • Market-based compensation, benefits and amenities • Employee welfare programmes • Mental health and wellbeing
Investors	No	• Email advisories • Newspaper • Website • Stock exchange intimations • In-person meetings, earnings calls • Press conferences	Quarterly / Continuous / Annual (AGM)	• Financial results • Business updates • ESG performance • Event-driven disclosures • Future strategy and platform business outlook
Shareholders	No	• Company website • One-on-one meetings • AGM Investor / analyst meets Quarterly results • Stock exchange disclosures • Press releases and public announcements	Annually / Quarterly / Event-driven	• Financial and operational performance • Future approach and platform strategy • Public domain disclosures • Corporate governance standards • Ethics and compliance • Economic performance • Shareholder queries and grievances
Customers	No	• Project-related calls and meetings • Project management reviews • Relationship and executive meetings • Customer visits • RFI / RFP responses • Sponsored events • Mailers • Newsletters • CSAT and NPS surveys • Quarterly Business Reviews (QBRs)	Continuous / Half-yearly surveys / Annual summits	• Understanding client, industry and business challenges • Identifying opportunities to Improve services and products • Data privacy and security requirements • Complaint resolution • Platform reliability and uptime • AI-driven product capabilities
Suppliers	Yes	Email SMS Telephonic calls ERP tools Human Rights Due Diligence (HRDD) supplier survey	Periodical as and when required / Annual (HRDD survey)	• Obtaining quotes for services and supply • Contract management • Vendor onboarding • Statutory compliance verification • ESG expectations and Supplier Code of Conduct • Human rights due diligence

Leadership Indicators – P4

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board [GRI 2-12]

Consultation with stakeholders on economic, environmental, and social topics remains an integral part of our governance and sustainability approach in FY26. Direct consultations are led by senior functional leaders across business, ESG, HR, legal, and customer success functions, with feedback and insights formally communicated to the Board through periodic ESG Council updates, CSR Committee meetings, and strategic review sessions.

In FY26, the scope of stakeholder consultation was extended through the third iteration of the Human Rights Due Diligence supplier survey, systematically capturing ESG-related feedback from value chain partners, and through enhanced customer engagement via Quarterly Business Reviews, CSAT and NPS surveys, and executive-level interactions. Material concerns, stakeholder expectations, and emerging risks identified through these engagements are escalated to the Board for consideration in policy formulation and strategic decision-making, ensuring that sustainability remains embedded in our long-term business strategy.

2. Whether stakeholder consultation is used to support the identification and management of environmental and social topics (Yes/No). If so, provide details of instances as to how the input received from stakeholders on these topics were incorporated into policies and activities of the entity.

Tanla uses stakeholder consultations to actively inform and shape its environmental and social agenda. In FY26, employee feedback on wellbeing directly influenced the operationalisation of dedicated wellness infrastructure, including doctor's rooms, yoga and gym facilities, sports arenas, and the introduction of the Doctor on Call initiative providing round-the-clock medical

and mental health consultation. Customer inputs around data protection, digital trust, and AI governance continued to influence platform security measures, privacy practices, and the advancement of Wisely.ai and Trubloq's responsible AI capabilities. Supplier feedback gathered through the Human Rights Due Diligence survey informed updates to our procurement practices and Supplier Code of Conduct. Such inputs have been incorporated into both internal operational protocols and external-facing commitments under Tanla's ESG roadmap, ensuring stakeholder perspectives translate into tangible and measurable action.

3. Provide details of instances of engagement with, and actions taken to address the concerns of vulnerable.

Through Tanla Foundation, its dedicated CSR entity, Tanla engages with marginalised and underserved communities to address their specific needs in a targeted and sustainable manner. In FY26, this engagement deepened significantly, with approximately 80,000 lives touched across more than 10 active programmes spanning rural education, healthcare, road safety, sports sponsorship, digital security awareness, and livelihood development. Initiatives are designed in close collaboration with implementation partners, grounded in community-level feedback, and reviewed regularly to ensure they remain impactful, inclusive, and aligned with Schedule VII of the Companies Act, 2013 and the UN Sustainable Development Goals.

Principle 5: HUMAN RIGHTS

Businesses should respect and promote human rights



Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity: [GRI 410-1]

Category	FY26			FY25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	1,043	831	79.7%	992	863	87%
Other than permanent	71	0	0%	40	0	0%
Total employees	1,114	831	74.6%	1,032	863	84%
Workers						
Permanent	-	-	-	-	-	-
Other than permanent	-	-	-	-	-	-
Total workers	-	-	-	-	-	-

2. Minimum Wages [GRI 2-19]

Category	FY26					FY25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Men	817	0	0%	817	100%	791	0	0%	791	100%
Women	226	0	0%	226	100%	201	0	0%	201	100%
Total	1,043	0	0%	1,043	100%	992	0	0%	992	100%
Other than Permanent										
Men	57	0	0%	57	100%	29	0	0%	29	100%
Women	14	0	0%	14	100%	11	0	0%	11	100%

Total	71	0	0%	71	100%	40	0	0%	40	100%
Workers										
Permanent										
Men	-	-	-	-	-	-	-	-	-	-
Women	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Other than Permanent										
Men	-	-	-	-	-	-	-	-	-	-
Women	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

3. Details of remuneration/salary/wages, in the following format:

a. Median Remuneration/wages: [GRI 2-19, GRI 2-21, GRI 405-2]

Category	Men		Women	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors (BoD)	6	16,00,000	1	9,00,000
Key Managerial Personnel	3	INR 2,71,01,254	1	INR 1,08,00,000
Employees other than BoD and KMP	814	INR 15,14,017	225	INR 12,48,000
Workers	NA			

Note: FY26: BoD and KMP median computed for Tanla Platforms Limited only.

b. Gross wages paid to Women as % of total wages paid by the entity

Metric	FY26	FY25
Gross wages paid to women as % of total wages	15.11%	13.73%

4. Do you have a focal point (Individual/Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No) [GRI 2-13]

The Chief Human Resources Officer (CHRO) remains the designated focal point for addressing human rights-related issues across the organisation. In FY26, this responsibility encompasses not only the adherence to ethical workplace practices, diversity and inclusion, and the resolution of concerns related to discrimination, harassment, or unfair treatment, but also the oversight of our Human Rights Due Diligence framework, now in its third iteration, which systematically extends human rights expectations across the value chain. This responsibility is supported by clearly defined internal policies, the SPEAKUP (speakup@tanla.com) whistleblower mechanism, and structured reporting channels that enable timely, confidential, and impartial resolution of human rights concerns at all levels of the organisation.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues. [GRI 2-25]

We remain committed to maintaining a safe, respectful, and transparent work environment for all employees. In FY26, a confidential grievance mechanism overseen directly by the General Counsel continues to provide employees with a secure channel to raise concerns or report potential human rights violations, without fear of retaliation and with full protection of identity at all times. This mechanism operates alongside the SPEAKUP whistleblower channel (speakup@tanla.com), ensuring every employee has access to an independent, confidential, and impartial avenue for escalation.

6. Number of Complaints on the following made by employees and workers: [GRI 406-1]

Complaint Category	FY26			FY25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	0	-	0	0	-
Discrimination at workplace	1	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/ Involuntary Labour [GRI 409-1]	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Others	-	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

Metric	FY26	FY25
Total Complaints reported under POSH Act	1	0
Complaints on POSH as % of Women employees/workers	0.44%	0
Complaints on POSH upheld	0	0

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases. [GRI 2-25]

We are committed to creating a workplace where every individual can report discrimination or harassment without fear of retaliation. In FY26, the following safeguards remain firmly in place across all locations and levels of the organisation:

- All complaints are handled with strict confidentiality and impartiality, with the identity of the complainant protected throughout the grievance redressal process
- The Whistleblower Policy and POSH Policy explicitly prohibit any form of retaliation against complainants or witnesses, any retaliatory behaviour is treated as a separate violation and is subject to disciplinary action
- Employees have the right to escalate unresolved or sensitive concerns directly and confidentially to the General Counsel via speakup@tanla.com, ensuring independent oversight and fair treatment at all times
- The Internal Complaints Committee (ICC), constituted across all locations in compliance with the POSH Act, 2013, ensures timely, fair, and impartial resolution of any complaints filed

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)

Yes. We embed clauses related to ethical conduct, non-discrimination, labour law compliance, and adherence to human rights in all vendor and partner agreements. In FY26, this commitment was further strengthened through the third iteration of the Human Rights Due Diligence supplier survey, which systematically assesses value chain partners against our human rights expectations, going beyond contractual obligations to actively verify compliance in practice. These contractual provisions and due diligence mechanisms collectively require all business partners to comply with applicable laws and uphold fundamental human rights standards in their operations, reinforcing Tanla's commitment to responsible and sustainable business practices across its entire value chain.

10. Assessments of the year

Assessment Area	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	Tanla internally monitors compliance with all relevant laws and policies pertaining to child labour, forced labour, sexual harassment, discrimination, and wages at 100% of its office locations.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	

11. Details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 10 above. ^[GRI 2-27]

No significant risks or concerns were identified through human rights assessments conducted in FY26, across either Tanla's own operations or its value chain partners. Accordingly, no corrective actions are currently required or underway. We continue to monitor our operations and value chain on an ongoing basis, through internal compliance reviews, the Human Rights Due Diligence supplier survey, and structured grievance mechanisms, to proactively identify and address any emerging risks before they materialise.

Leadership Indicators – P5

1. Details of a business process being modified/introduced as a result of addressing human rights grievances/complaints.

No human rights-related grievances or complaints were reported during FY26. Consequently, no changes or modifications to existing business processes were necessitated in this context. Tanla nonetheless continues to proactively strengthen its human rights framework, through the ongoing SPEAKUP mechanism awareness, and periodic policy reviews, ensuring robust mechanisms remain in place to identify and address any concerns should they arise.

2. Details of the scope and coverage of any human rights due diligence conducted.

In FY26, we conducted a comprehensive Human Rights Due Diligence exercise covering both our internal workforce and external value chain, representing a meaningful expansion in scope compared to prior years.

For employees, both permanent and contractual, due diligence was conducted across all locations, assessing compliance with human rights principles including non-discrimination, freedom from harassment, fair wages, safe working conditions, and freedom of association. Zero incidents were identified across all categories, child labour, forced labour, sexual harassment, discrimination, and wages – on self-assessment at 100% of office locations.

For value chain partners, suppliers and vendors, the third iteration of the formal Human Rights Due Diligence supplier survey was rolled out, systematically assessing partners against Tanla's human rights expectations covering child labour, forced labour, discrimination, wages, health and safety, and working conditions. All value chain partners are additionally required to abide by Tanla's Supplier Code of Conduct, with human rights clauses embedded in all vendor agreements.

Both strands of due diligence are aligned with the UN Guiding Principles on Business and Human Rights (UNGP) and applicable regulatory frameworks including the DPDPA and GDPR. No significant risks or concerns were identified through either exercise in FY26. We continue to strengthen the depth and coverage of its human rights due diligence as part of its evolving ESG roadmap.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes. All our office locations are accessible to differently abled individuals in compliance with the Rights of Persons with Disabilities Act, 2016. In FY26, facility upgrades at key campuses, including enhanced entry and exit points and ergonomic infrastructure improvements, further strengthened accessibility and ease of mobility across all locations. We remain committed to fostering an inclusive environment that ensures equal opportunity and access for all employees, visitors, and stakeholders.

4. Details on assessment of value chain partners: ^[GRI 414-1]

HR Criteria	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	100%
Discrimination at workplace	
Child Labour	(Human rights requirements are part of our business agreements and contracts as well as our vendor code of conduct. All our value chain partners are required to abide by that)
Forced Labour/Involuntary Labour	
Wages	

5. Corrective Actions for VCP HR Risks: No significant risks or concerns from VCP assessment.

PRINCIPLE 6: ENVIRONMENT

Businesses should respect and make efforts to protect and restore the environment.



Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity ^[GRI 302-1, GRI 302-2, GRI 302-3, GRI 302-4]

Parameter	Unit	FY26	FY25	FY24
From Renewable Sources – Electricity (A)	GJ	3.46	3.46	2.59
From Renewable Sources – Fuel (B)	GJ	0	0	0
Total Energy from Renewable Sources (A+B+C)	GJ	3.5	3.5	2.6
From Non-Renewable – Electricity (D)	GJ	5,526.95	5,095.45	4,775.05
From Non-Renewable – Fuel (E)	GJ	1,529.79	1,552.09	2,824.81
Energy from Other Sources				
Total Energy from Non-Renewable (D+E+F)	GJ	7,056.74	6,647.54	7,599.86
TOTAL Energy Consumed (A+B+C+D+E+F)	GJ	7,060.19	6,651.00	7,602.5
Energy Intensity per INR Cr Revenue	GJ/INR Cr	1.59	1.65	1.93
Energy Intensity per INR Cr Revenue (PPP-adjusted)	GJ/US\$ Cr	32.5 (PPP:20.3)	33.7 (PPP: 20.7)	42.7 (PPP: 22.4)
Energy Intensity – Physical Output (FTE)	GJ/FTE	-	-	-

Note:

- SGS India Private Limited, an external agency has carried out independent assessment/evaluation.
- The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF – for India. For the years ended March 31, 2026, and March 31, 2025, it is 20.66 and 22.40, respectively

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any:

No. We do not have any sites or facilities identified as Designated Consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India. As an AI-native platform and digital communications company, Tanla's operations are primarily digital and service-oriented, with energy consumption levels well below the thresholds applicable to energy-intensive sectors targeted by the PAT Scheme. Accordingly, no targets have been set or are applicable under this scheme in FY26.

3. Details of the following disclosures related to water: ^[GRI 303-3, GRI 303-5]

Parameter	Unit	FY26	FY25	FY24
Water Withdrawal by Source				
(i) Surface water	KL	0.00	0.00	0.00
(ii) Groundwater	KL	0.00	0.00	0.00
(iii) Third party water (Municipal water supplies)	KL	7,948	8,059.4	6,690.2
(iv) Seawater/desalinated water	KL	0.00	0.00	0.00
(v) Others (Rainwater storage)	KL	0.00	0.00	0.00
Total Volume of Water Withdrawal (i+ii+iii+iv+v)	KL	7,948	8,059.4	6,690.2
Total Volume of Water Consumption	KL	7,948	8,059.4	6,690.2
Water Intensity per INR Cr Revenue	KL/INR Cr	1.79	2.00	1.70
Water Intensity per INR Cr Revenue (PPP-adjusted)	KL/US\$ Cr	36.6	41.3	38.2
Water Intensity in terms of Physical Output	-	NA	NA	NA
Water Intensity (optional)	-	-	-	-

Note:

- SGS India Private Limited, an external agency has carried out independent assessment/evaluation.
- The water data and figures for fiscal year 2024 have been restated based on evaluation.
- The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF – for India. For the years ended March 31, 2026, and March 31, 2025, it is 20.66 and 22.40, respectively.

4. Provide the following details related to water discharged. [GRI 303-4]

Parameter	FY26	FY25
Water discharge by destination and level of treatment (in kilo liters)		
(i) To Surface water		
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater	Most of our offices (above 70%) are located in IT parks, where the discharged water is recycled through Sewage Treatment Plants (STPs) and reused. Details of water discharged by each office in the IT park are not calculated, as the discharged water is collected and treated from a central location.	
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment		
Total water discharged (in kiloliters)		

5 Has the entity implemented a mechanism for Zero Liquid Discharge (ZLD)? If yes, provide details of its coverage and implementation. [GRI 303-1, GRI 303-2]

We have not implemented a Zero Liquid Discharge (ZLD) system, as our operations are primarily digital and office-based, involving minimal water usage and no generation of industrial liquid effluents. ZLD systems are typically relevant to manufacturing or process-intensive industries and are not applicable to Tanla's business model. In FY26, We continue to uphold responsible water management practices across all locations, with treated wastewater recycled through STPs for washroom flushing and landscape irrigation, rainwater harvesting operational at key campuses, and five out of seven office locations maintaining zero water wastage. Water consumption is regularly monitored, and conservation is actively promoted across all facilities.

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format: [GRI 305-7]:

Parameter	Unit	FY26	FY25
NOx			
SOx			
Particulate matter (PM)			
Persistent organic pollutants (POP)		Not Applicable	
Volatile organic Compounds (VOC)			
Hazardous air pollutants (HAP)			
Others			

7. Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity: [GRI 305-1, GRI 305-2, GRI 305-4]

Parameter	Unit	FY26	FY25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	88.43	102.59
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	1,090.8	1,029.0

Total Scope 1 and Scope 2 emissions	tCO ₂ e	1,178.6	1,131.5
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations INR in Cr)	tCO ₂ e / INR in Cr	0.267	0.281
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for PPP (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP US\$ in Cr)	tCO ₂ e / US\$ in Cr	5.3	5.8
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	NA	NA
Total Scope 1 and Scope 2 emission intensity (optional – the relevant metric may be selected by the entity)	-	-	-

Note: The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF – for India. For the years ended March 31, 2026, and March 31, 2025, it is 20.66 and 22.40, respectively.

8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details. ^[GRI 305-5]

We continue to implement multiple initiatives aimed at reducing greenhouse gas (GHG) emissions across our operations. During FY26, these efforts resulted in a 13.8% reduction in Scope 1 emissions, which declined from 102.59 tCO₂e in FY25 to 88.43 tCO₂e in FY26.

A key contributor to this reduction was the complete elimination of diesel generator usage at the Hyderabad SEZ campus following the successful deployment of a dual-phase backup power system. This transition significantly reduced direct fuel consumption and associated emissions. In locations where diesel backup power remains necessary, we have adopted cleaner technologies, including the commissioning of a CPCB-certified Retrofit Emission Control Device (RECD)-equipped diesel generator at one of its Gurgaon facilities, reducing particulate emissions and improving environmental performance.

In addition, we continue to strengthen energy-efficiency measures across our offices through occupancy-based infrastructure utilisation, motion-sensor lighting, LED lighting systems, integrated facility management practices, and operational controls designed to align electricity consumption with actual workplace occupancy. These initiatives support lower energy intensity and reduced indirect emissions over time.

The Company also continues to evaluate renewable energy opportunities, including the planned expansion of solar infrastructure, as part of its long-term decarbonisation strategy. Further reductions in emissions are expected through ongoing optimisation of facilities, cleaner infrastructure deployment, and resource-efficiency initiatives across locations.

Total Scope 1 emissions in FY26 were 88.43 tCO₂e, compared with 102.59 tCO₂e in FY25, representing a reduction of 13.8% year-on-year.

Scope 1:

Scope 1 emissions declined from 102.59 tCO₂e in FY25 to 88.43 tCO₂e in FY26, a reduction of 13.8%.

Scope 2:

Scope 2 emissions (location-based) remained broadly flat, moving from 1,090.49 tCO₂e in FY25 to 1,090.75 tCO₂e in FY26, a marginal increase of 0.26 tCO₂e despite meaningful expansion in operational floor space across the network.

Scope 3:

Scope 3 emissions increased from 985.93 tCO₂e in FY25 to 3,458.07 tCO₂e in FY26; the increase reflects the addition of Category 3 (upstream fuel and energy) as a new disclosure category in FY26, a significantly higher capital goods investment programme, and increased business travel in line with the Company's geographic expansion into new international markets – and does not represent a deterioration in operational emissions performance.

Details related to waste management by the entity: ^[GRI 306-1, GRI 306-3, GRI 306-4, GRI 306-5]

Parameter	FY26	FY25
Total waste generated (in metric tons)		
Plastic Waste (A)	0.05	0.08
E-waste (B)	0	0.25
Bio-medical Waste (C)	0	0.00
Construction and Demolition Waste (D)	0	0.00
Battery Waste (E)	0	0.00
Radioactive Waste (F)	0	0.00
Other Hazardous Waste (G)	0	0.04
Other Non-hazardous Waste Generated (H)	14.06	14.06

Total Waste Generated (A+B+C+D+E+F+G+H)	14.51	14.42
Waste Intensity per Rupee of Turnover (Total waste generated / Revenue from operations INR in Cr)	0.003	0.004
Waste Intensity per Rupee of Turnover Adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP US\$ in Cr)	0.032	0.074
Waste Intensity in Terms of Physical Output	NA	NA
Waste Intensity (Optional)	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of Waste		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
For each category of waste generated, total waste disposed of by nature of disposal method (in metric tonnes)		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	-	-

Note:

- All the wastes have been disposed of to the local municipal authorities, e-waste with respect to last year have been disposed off by authorized dealers.
- The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by the IMF - for India. For the years ended March 31, 2026, and March 31, 2025, it is 20.66 and 22.40, respectively.

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such waste.

In FY26, we reaffirmed our commitment to environmental sustainability by completing a comprehensive group-wide e-waste disposal cycle, the most significant in the Company's reporting history, with 12,970 kg (12.97 MT) of electronic waste disposed across group companies through a MPCB-licensed certified recycler, in full compliance with E-Waste (Management) Rules, 2022. Form 6 manifests were obtained for all entities, ensuring complete chain-of-custody documentation.

Our approach continues to focus on minimising environmental harm, conserving natural resources, and reducing the volume of waste sent to landfills. The e-waste management policy supports broader climate goals and advances our journey towards a circular economy, through responsible disposal, recovery of materials, and progressive reduction of electronic waste generation through virtualisation and digital-first infrastructure decisions. Employees across all locations are actively encouraged to adhere to responsible disposal practices, reinforcing our culture of sustainability and environmental stewardship.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals/clearances are required, please specify details in the following format: ^[GRI 304-1]

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
NA			

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
NA					

13. Is the entity compliant with the applicable environmental law/regulations/guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

S. No.	Specify the law/ regulation/guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any

NA

Leadership Indicators – P6

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres): [GRI 303-1, GRI 303-3, GRI 303-4]

Not Applicable

For each facility/plant located in areas of water stress, provide the following information:

(i) Name of the area: NA

(ii) Nature of operations: NA

(iii) Water withdrawal, consumption and discharge in the following format: NA

2. Please provide details of total Scope 3 emissions & its intensity, in the following format [GRI 305-3, GRI 305-4]

Parameter	Unit	FY26	FY25	FY24
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	3,275.99	1,876	
Total Scope 3 emissions per rupee of turnover	tCO ₂ e/INR in Cr	0.74	0.46	

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities. [GRI 304-2]

Our core operations are primarily digital and service-based, with no manufacturing or extractive activities. As such, We have no direct physical presence in ecologically sensitive areas and no significant direct impact on biodiversity has been identified in FY26.

Indirect impacts remain minimal, relating principally to energy consumption, electronic waste generation, and supply chain practices. In FY26, these were actively mitigated through the completion of the group-wide e-waste disposal cycle, the progressive transition of network infrastructure to green data centres, SOP-based energy optimisation across campuses, and the extension of ESG expectations across the value chain through the Human Rights Due Diligence supplier survey and Supplier Code of Conduct. We continue to encourage green procurement and are advancing our decarbonisation roadmap towards carbon neutrality.

We remain committed to environmental stewardship and continually assesses its operations and value chain for any potential ecological impact, with preventive measures embedded in its ESG framework to ensure responsible operations across all geographies.

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions/effluent discharge/waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative

Not Applicable

5. Does the entity have a business continuity and disaster management plan?

Yes. Tanla has a robust Business Continuity Plan (BCP) and Disaster Management Plan (DMP) in place, further strengthened in FY26 through structured preventive maintenance plans linked directly to the BCP across all locations. The BCP ensures uninterrupted delivery of critical services by identifying essential processes, evaluating potential risks, and outlining steps for incident response, recovery, and restoration – leveraging unaffected offices, data centres, and recovery sites for seamless continuity. The DMP encompasses IT disaster recovery, succession planning, data backup, and emergency media management, with response teams activated through a defined escalation matrix. Plans are tested annually and updated to reflect operational changes and emerging risks.

6. Disclose any significant adverse impact on the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard. [GRI 308-2]

No significant adverse environmental impacts arising from our value chain were identified in FY26. Our sustainability approach

is guided by the principles of responsible resource use, emissions reduction, and circular economy practices. Environmental considerations are embedded across operations and value chain through the Supplier Code of Conduct, mandatory at vendor onboarding, and the Human Rights Due Diligence supplier survey – now in its third iteration – which extends ESG expectations systematically across value chain partners. Green procurement practices are actively encouraged, and network infrastructure continues to be progressively deployed in green data centres.

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts. [GRI 308-1]

In FY26, We have not yet conducted a formal environmental impact assessment of our value chain partners based on business value. While all vendors are required to comply with applicable environmental and regulatory standards as a condition of engagement – and ESG expectations are embedded through the Supplier Code of Conduct and Human Rights Due Diligence framework – a structured environmental assessment aligned with GRI 308-1 is currently being developed. We recognise this as a priority area and is actively working towards integrating quantified environmental criteria into vendor selection and periodic review processes, with full implementation targeted in the coming reporting cycle.

8. How many Green Credits have been generated or procured:

Green Credits Disclosure	FY26	FY25 Reference
Green Credits generated or procured by Tanla Platforms Limited		
Green Credits by Top 10 VCPs (by purchase value)		Nil
Green Credits by Top 10 VCPs (by sales value)		
Green Credit Programme (GCP) scheme name / registry		

PRINCIPLE 7: POLICY & REGULATORY ADVOCACY

Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.



Essential Indicators

1a. Number of affiliations with trade and industry chambers/associations. [GRI 2-28]

S. No.	Name of Trade/Industry Chamber or Association	Reach
1	The Federation of Telangana Chambers of Commerce and Industry	State

1b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/affiliated with:

Name of authority	Brief of the case	Corrective action taken
NA	No cases to report	NA

Leadership Indicators – P7

1. Details of public policy positions advocated by the entity:

S. No.	Policy Advocated	Method	In Public Domain?	Board Review Frequency	Web Link	FY26
Not Applicable						

PRINCIPLE 8: INCLUSIVE GROWTH

Businesses should promote inclusive growth and equitable development.



Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year ^[GRI 413-1].

Not Applicable. We do not require to conduct a Social Impact Assessment under applicable laws. However, all CSR projects undertaken through Tanla Foundation in FY26 are subject to structured monitoring and impact measurement frameworks, with programme-level outcomes tracked and reported to the CSR Committee and Board on a periodic basis.

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity.

Not Applicable. Our operations are entirely digital and office-based, with no land acquisition, displacement, or resettlement activities undertaken in FY26 or prior years.

3. Describe the mechanisms to receive and redress grievances of the community. ^[GRI 2-25]

Tanla maintains a structured grievance redressal framework for employees through the SPEAK UP mechanism (speakup@tanla.com), providing a confidential channel for raising concerns related to workplace conduct, ethics, and policy compliance. The framework is supported by a Whistleblower Policy and an Internal Complaints Committee for matters under the Prevention of Sexual Harassment (POSH) Act. Employees are made aware of available redressal channels through induction, policy communications, and periodic training. No unresolved grievances were pending at the close of FY26.

Tanla's community grievance redressal framework is embedded within the operating model of the Tanla Foundation, with implementation partners maintaining regular touchpoints with beneficiaries, community representatives, and local stakeholders across all active programmes – spanning rural education, road safety, sports sponsorship, healthcare, and livelihood initiatives. A digital feedback mechanism enables real-time capture of community inputs across key programmes, and Food Committees and programme-level review mechanisms provide additional structured channels for ongoing feedback. No grievances were reported across any Tanla Foundation programme during FY26.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

Parameter	FY26	FY25
Directly sourced from MSMEs/small producers	1.94%	1.99%
Directly from within India	67.99%	71.47%

5. Job Creation in Smaller Towns – Wages by Location:

Location	FY26 Wages as % of Total Wage Cost	FY25
Rural	0.09%	-
Semi-urban	-	-
Urban	-	-
Metropolitan	99.91%	-

Note: (Places categorized as per RBI Classification System - Rural/ Semi-urban/ Urban/ Metropolitan). The 0.09% of total wage cost attributed to rural locations reflects compensation paid to Tanla Foundation staff engaged in on-ground programme delivery across rural communities. These employees are deployed directly at programme sites in rural geographies as part of the Company's CSR implementation model. The remaining 99.83% of wage cost is attributable to metropolitan locations, consistent with Tanla's technology business operations being concentrated across Hyderabad, Gurgaon, Chennai, Bengaluru, and Mumbai.

Leadership Indicators – P8

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Not Applicable

2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

S. No.	State	Aspirational District	FY26 Amount Spent (INR)
1	Telangana	Khammam	9,54,68,640

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised/vulnerable groups? (Yes/No)

Yes. While Tanla does not operate a formal preferential procurement policy exclusively targeting marginalised or vulnerable supplier groups, the Company's Responsible Sourcing Policy establishes a structured framework that embeds sustainability, environmental responsibility, and social accountability into every procurement decision.

Tanla applies a differentiated approach based on the nature of procurement. For capital expenditure – including technology infrastructure, servers, and networking equipment – vendor selection is governed primarily by quality, performance standards, energy efficiency ratings, and lifecycle cost, ensuring that the infrastructure deployed supports the Company's longer-term Scope 2 reduction objectives. For operational procurement categories such as branding, marketing collateral, office supplies, and facilities-related services, the Company actively gives preference to vendors who demonstrate measurable environmental responsibility – including use of recycled or sustainably sourced materials, responsible waste disposal practices, and reduced carbon footprint in their operations and supply chains.

Across all categories, every vendor onboarded is required to sign a declaration aligned with Tanla's Supplier Code of Conduct, which sets explicit expectations around environmental compliance, labour standards, human rights, and anti-corruption practices. In FY26, 97% of total procurement spend was with India-based suppliers, and 43% of procurement was directly sourced from MSMEs, reflecting the Company's commitment to supporting the domestic supplier ecosystem. Tanla continues to evaluate opportunities to formalise and deepen its inclusive and sustainable procurement practices as part of its evolving ESG roadmap.

(b) From which marginalised/vulnerable groups do you procure?

Not applicable

(c) What percentage of total procurement (by value) does it constitute?

Not applicable

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity, based on traditional knowledge.

Tanla's intellectual property portfolio, comprising patents, proprietary algorithms, and platform innovations across Wisely.ai, Trubloq, Wisely ATP, and other products, is entirely technology-driven and does not involve or derive from traditional knowledge.

We hold 8+ patents granted and filed 12 provisional patent applications, all relating to digital communications, AI, and blockchain technology. A significant portion of this IP is directed at protecting citizens and enterprises from spam, scam, and fraudulent communications at network scale. Trubloq, India's only blockchain-based commercial communications regulatory platform, processes billions of messages and calls, enabling telecom operators and regulators to authenticate sender identity, enforce consent frameworks, and block unsolicited or malicious traffic in real time. Wisely.ai and Wisely ATP extend this capability into AI-driven threat detection, identifying and neutralising phishing attempts, smishing attacks, and fraudulent transaction alerts before they reach end users. The societal benefit derived from this IP is therefore not limited to commercial value creation – it extends to the protection of millions of individuals from financial fraud and digital deception, contributing directly to the integrity and trustworthiness of India's digital communications infrastructure.

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Not Applicable. Tanla has not been subject to any adverse orders or disputes relating to intellectual property involving traditional knowledge in FY26 or prior reporting periods.

6. CSR Project Beneficiaries ^[GRI 413-1]

S. No.	CSR Projects	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	PILLARS (Project for Improvement of Learning Levels through Academic & Other Support in Rural Schools)	363	51%
2	Rural Health Center (RHC)	2,784	55%

3	Support towards low-income group students	3	67%
4	Sponsorship support towards students at IITM	15	40%
5	Skill training in Data Science & AI	100	35%
6	Sankranthi Utsavam	850	47%
7	Cyberabad Traffic Pulse	31,248	20%

PRINCIPLE 9: CONSUMER RESPONSIBILITY

Businesses should engage with and provide value to their consumers in a responsible manner.



Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback. ^[GRI 2-25, GRI 2-29]

Tanla has a well-structured system to receive, monitor, and respond to consumer complaints and feedback regarding the delivery of its services. In FY26, this framework was further strengthened through expanded customer engagement mechanisms and enhanced response protocols.

Modes of communication include emails, telephone calls, WhatsApp messages, CSAT surveys, NPS surveys, and dedicated Quarterly Business Reviews (QBRs) conducted by the Technical Account Manager (TAM) and Customer Success (CS) teams. Top customers are assigned dedicated SPOCs from the TAM and CS teams, ensuring personalised and proactive engagement. Priority support is extended to selected top customers for faster resolution and superior engagement. An effective ticketing mechanism tracks all customer issues, enabling timely and transparent resolution with regular status updates communicated to customers throughout the process. In FY26, We achieved a CSAT score of 76 and an NPS score of 65.

Additionally, the SPEAKUP mechanism (speakup@tanla.com) provides customers, partners, and stakeholders with a confidential and independent channel to raise concerns relating to ethical conduct, data privacy, or service-related grievances, ensuring these are escalated and resolved with full confidentiality and without fear of retaliation.

In line with our commitment to open and responsible practices, dealings with government and law enforcement agencies regarding inquiries for customer data are disclosed transparently. In FY26, 30 requests for customer information were received from government or law enforcement agencies. Each inquiry is meticulously evaluated to confirm its adherence to legal standards and internal guidelines, balancing customers' privacy rights with applicable legal and regulatory obligations. 96.7% of these requests resulted in the disclosure of information.

2. Turnover of products and/or services as a percentage of turnover from all products/service that carry information about.

[GRI 417-1]

Category	As the percentage of total turnover
Environmental and Social Parameters Relevant to the Product	100% Tanla's AI-native platforms and digital communications services inherently support dematerialisation – replacing traditional, paper-based communication modes with secure, scalable digital interactions. In FY26, 100% of Tanla's services support digital transformation for clients, contributing positively to social and environmental outcomes including accessibility, energy efficiency, and reduced physical resource consumption. Wisely.ai and Trubloq further advance safe, trustworthy digital communications with direct positive social impact – safeguarding over 210 million consumers from scam and phishing threats. The ESG team reviews these attributes as part of product and platform evaluations; however, a monetary segmentation by ESG parameters is not yet applied.
Safe and Responsible Usage	100% Data privacy, cybersecurity, and regulatory compliance are foundational to all of Tanla's products and services. In FY26, this includes ISO 27001, SOC 2 Type 2, GDPR, DPDPA, and CMMI Level 3 certifications, alongside a Secure Software Development Lifecycle (SSDLC) embedded across all platform development processes. Features such as secure message routing, consent-based communication via Trubloq, AI-driven threat detection through Wisely ATP, and ethical AI governance are standard across all platforms. As these safeguards are built into every solution, 100% of Tanla's turnover is derived from offerings that promote safe and responsible usage.

Recycling and / or Safe Disposal 0%

As an AI-native, platform-based company with minimal physical product output, we have negligible involvement in material recycling or disposal processes as a revenue-generating activity. However, in FY26, Tanla completed a comprehensive group-wide e-waste disposal cycle – with 13,590 KG (13.59 MT) disposed through a MPCB-licensed certified recycler in full compliance with E-Waste (Management) Rules, 2022. Since this is not a revenue-generating activity, 0% of turnover is attributable to recycling and/or safe disposal.

3. Number of consumer complaints in respect of the following: [GRI 417-3]:

Category	FY26			FY25		
	Received	Pending	Remarks	Received	Pending	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of Essential Services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

4. Details of instances of product recalls on account of safety issues. [GRI 416-2]

Not Applicable. Tanla's offerings are entirely digital and platform-based. No product recalls were undertaken in FY26.

5. Does the entity have a framework/policy on cyber security and risks related to data privacy? (Yes/No) [GRI 2-23]

Yes. Information security and data privacy are foundational to our operations. In FY26, we maintained a comprehensive security and compliance framework spanning multiple geographies, sectors, and regulatory requirements – including an Information Security Management System (ISMS), Privacy Framework, and an Enterprise Risk Management (ERM) approach to identify, assess, and mitigate cybersecurity and data privacy risks.

Tanla is compliant with ISO 27001, ISO 20000, ISO 31000, CMMI Level 3, ISO 9001, ISO 22301, GDPR, and DPDPA. The ISMS ensures continuous improvement through established security practices, while the ERM framework enables proactive risk identification and mitigation. In FY26, we maintained a SecurityScorecard rating of 92 (A-grade), reflecting the strength of its security posture relative to industry peers.

This framework applies to all employees and users of Tanla's information processing facilities. The CEO and senior management are responsible for overseeing policy implementation and ensuring its effective communication across the organisation.

Privacy policy: <https://www.tanla.com/privacy-policy>

6. Corrective actions on advertising, cyber security, data privacy, product recalls, or regulatory penalties.

Not Applicable. No corrective actions were required in FY26. There were no incidents relating to advertising compliance, cybersecurity breaches, data privacy violations, product recalls, or regulatory penalties during the reporting period.

7. Data Breaches. [GRI 418-1]

Parameter	FY26	FY25
Number of instances of data breaches	0	0
% of breaches involving personally identifiable information (PII) of customers	0%	0%
Impact of data breaches	NA	NA

Leadership Indicators – P9

1. Channels/platforms where information on products and services can be accessed.^[GRI 2-6]

www.tanla.com | www.wisely.ai | www.trubloq.com

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

[GRI 417, GRI 3-3]

Our operates as a B2B platform provider serving enterprises and telecom operators, whose communication is managed by Tanla's customers. Accordingly, Tanla's approach focuses on equipping its direct customers to operate responsibly. Every customer is assigned a dedicated Account Manager who informs them on responsible usage during onboarding, covering regulatory compliance, consent management, and platform safeguards. Account Managers also conduct timely, two-directional review meetings, ensuring continuous feedback and alignment as regulations evolve. NPS and CSAT feedback is systematically relayed to internal teams to continuously refine safety, compliance, and usability practices.

3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

In FY26, customers are proactively informed of any potential risk of disruption or discontinuation of essential services at the earliest stage through predefined communication protocols embedded in client engagement frameworks. Dedicated TAM and Customer Success SPOCs ensure real-time, personalised communication with enterprise accounts. Tanla's robust BCP and DMP, tested annually, ensure that service continuity is maintained and any disruption is contained and resolved rapidly with minimum customer impact.

4. Does the entity display product information over and above what is mandated? Consumer satisfaction surveys conducted? ^[GRI 417-1]

Yes. All service-related information is comprehensively captured through formal legal agreements executed with each customer, in line with applicable regulatory requirements. In FY26, Tanla exceeded minimum disclosure requirements by proactively communicating security features, data handling practices, consent management protocols, and regulatory compliance obligations as part of standard onboarding and ongoing engagement.

We conduct bi-annual NPS surveys and continuous CSAT surveys, initiated against every resolved ticket, to assess customer satisfaction across major services and key operational touchpoints. In FY26, Tanla achieved an NPS of 65 (target: 55) and a CSAT of 84% (target: 80%), reflecting strong and improving customer satisfaction across the group. These surveys inform ongoing improvements in service delivery and customer experience.

INDEPENDENT ASSURANCE STATEMENT

Independent Assurance Statement to Tanla Platforms Ltd on its Integrated Report for FY26

Tanla Platforms Limited,
Madhapur, 16, Hitech City Rd,
Hyderabad, Telangana 500081

Nature of the Assurance

SGS India Private Limited (hereinafter referred to as 'SGS India') was engaged by Tanla Platforms Ltd (the 'Company') to conduct an independent assurance of the disclosures under the Integrated Report (the 'Report') pertaining to the reporting period of April 1, 2025, to March 31, 2026. The Integrated Report has been prepared with reference to the Global Reporting Initiatives (GRI) Standards. This Limited level of assurance engagement was conducted in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), ISAE 3410, and GRI principles.

Intended Users of this Assurance Statement

This Assurance Statement is provided with the intention of informing all Tanla Platforms Ltd's Stakeholders.

Responsibilities

The information in the report and its presentation are the responsibility of the management of the Company. SGS India has not been involved in the preparation of any of the material included in the report. Our responsibility is to express an opinion on the text, data, and statements within the defined scope of assurance, aiming to inform the management of the Company, and in alignment with the agreed terms of reference. We do not accept or assume any responsibility beyond this specific scope. The Statement shall not be used for interpreting the overall performance of the Company, except for the aspects explicitly mentioned within the scope. The Company holds the responsibility for preparing and ensuring the fair representation of the assurance scope.

Assurance Standard

SGS has conducted a Limited Level Assurance Engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised), issued by the International Auditing and Assurance Standards Board (IAASB), and the International Standard on Assurance Engagements (ISAE) 3410, and with reference to principles of the Global Reporting Initiative (GRI) Standards. Our evidence-gathering procedures were designed to obtain a 'Limited level of assurance'. The procedures performed in a limited assurance engagement are designed to support expectations regarding the direction of trends, relationships, and ratios rather than to identify misstatements with the level of precision expected in a reasonable assurance engagement.

Statement of Independence and Competence

The SGS Group of companies is the world leader in inspection, testing, and assurance, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social, and ethical auditing and training; and environmental, social, and Sustainability Report assurance. SGS affirms our independence from Tanla Platforms Ltd, being free from bias and conflicts of interest with the organization, its subsidiaries, and stakeholders. The assurance team was assembled based on their knowledge, experience, and qualifications for this assignment, and comprised auditors registered with ISO 26000, ISO 20121, ISO 50001, SA8000, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification, and GHG Validation Lead Auditors, and experience on the SRA Assurance.

Scope of Assurance

The assurance process involved assessing the quality, accuracy, and reliability of ESG Indicators within the Integrated Report for the period April 1, 2025, to March 31, 2026. The boundary of this report includes the Company's operations across Hyderabad, Gurugram, Mumbai, Bengaluru, and Chennai, India.

Assurance Methodology

The assurance comprised a combination of desktop review, interaction with the key personnel engaged in the process of developing the report, on-site visits, and remote verification of data. Specifically, SGS India undertook the following activities:

- Assessment of the suitability of the applicable criteria in terms of its comprehensiveness, reliability, and accuracy
- Interaction with key personnel responsible for collecting, consolidating, and calculating the ESG KPIs and assessing the internal control mechanisms in place to ensure data quality.
- Application of analytical procedures and verification of documents on a sample basis for the compilation and reporting of the KPIs.
- Assessing the data reporting process at the Site as well as the Plant level and the aggregation process of data at the Corporate Office level.
- Critical review of the report regarding the plausibility and consistency of qualitative and quantitative information related to the KPIs.

Limitations

SGS India verified data on a sample basis; the responsibility for the authenticity of the data entirely lies with the Company. The assurance scope excluded forward-looking statements, product or service-related information, external information sources, and expert opinions. SGS India has not been involved in the evaluation or assessment of any financial data/performance of the company. Our opinion on financial indicators is based on the third-party financial reports audited by the Company. SGS India does not take any responsibility for the financial data reported in the audited financial reports of the Company.

The assurance scope excludes:

- Disclosures other than those mentioned in the assurance scope.
- Data reviews outside the operational sites as mentioned in the reporting boundary.
- Validation of any data and information other than those presented in "Findings and Conclusions."
- The assurance engagement considers an uncertainty of $\pm 5\%$ based on the materiality threshold for Assumption estimation/measurement errors and omissions.
- The Company's statements that describe the expression of opinion, belief, aspiration, expectation, aim to future intention provided by the Company, and assertions related to Intellectual Property Rights and other competitive issues.
- Strategy and other related linkages expressed in the Report.
- Mapping of the Report with reporting frameworks other than those mentioned in the Reporting Criteria above

Findings and Conclusions

Based on the procedures we have performed and the evidence we have obtained, we are satisfied that the ESG KPIs (listed below) presented by the Company in its Integrated Report are complete, accurate, reliable, fairly stated in all material respects, and are prepared with reference to the Reporting requirements.

The list of ESG KPIs that were verified within this assurance engagement is given below:

GRI Indices	Description
GRI 2: General Disclosures 2021	
2-1	Organizational details
2-2	Entities included in the organization's sustainability reporting
2-3	Reporting period, frequency, and contact point
2-4	Restatements of information
2-5	External assurance
2-6	Activities, value chain, and other business relationships
2-7	Employees
2-8	Workers who are not employees
2-9	Governance structure and composition
2-10	Nomination and selection of the highest governance body
2-11	Chair of the highest governance body
2-12	Role of the highest governance body in overseeing the management of impacts
2-13	Delegation of responsibility for managing impacts
2-14	Role of the highest governance body in sustainability reporting
2-15	Conflicts of interest
2-16	Communication of critical concerns
2-17	Collective knowledge of the highest governance body
2-18	Evaluation of the performance of the highest governance body
2-19	Remuneration policies
2-20	Process to determine remuneration
2-21	Annual total compensation ratio
2-22	Statement on sustainable development strategy
2-23	Policy commitments

2-24	Embedding policy commitments
2-25	Processes to remediate negative impacts
2-26	Mechanisms for seeking advice and raising concerns
2-27	Compliance with laws and regulations
2-28	Memberships associations
2-29	Approach to stakeholder engagement
GRI 3: Material Topics 2021	
3-1	Process to determine material topics
3-2	List of material topics
3-3	Management of material topics
GRI 201: Economic Performance 2016	
201-1	Direct economic value generated and distributed
201-2	Financial implications and other risks and opportunities due to climate change
201-3	Defined benefit plan obligations and other retirement plans
GRI 205: Anti-corruption 2016	
205-2	Communication and training about anti-corruption policies and procedures
205-3	Confirmed incidents of corruption and actions taken
GRI 301: Materials 2016	
301-2	Recycled input materials used
301-3	Reclaimed products and their packaging materials
GRI 302: Energy 2016	
302-1	Energy consumption within the organization
302-2	Energy consumption outside of the organization
302-3	Energy intensity
302-4	Reduction of energy consumption
GRI 303: Water and Effluents 2018	
303-1	Interactions with water as a shared resource
303-2	Management of water discharge-related impacts
303-3	Water withdrawal
303-4	Water discharge
303-5	Water consumption
GRI 304: Biodiversity 2016	
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas
304-2	Significant impacts of activities, products and services on biodiversity
GRI 305: Emissions 2016	
305-1	Direct (Scope 1) GHG emissions
305-2	Energy indirect (Scope 2) GHG emissions
305-3	Other indirect (Scope 3) GHG emissions
305-4	GHG emissions intensity
305-5	Reduction of GHG emissions
305-7	Nitrogen)xides (NOx), Sulphur Oxides (SOx), and other significant air emissions

GRI 306: Waste 2020	
306-1	Waste generation and significant waste-related impacts
306-2	Management of significant waste-related impacts
306-3	Waste generated
306-4	Waste diverted from disposal
306-5	Waste directed to disposal
GRI 308: Supplier Environmental Assessment 2016	
308-1	New suppliers that were screened using environmental criteria
308-2	Negative environmental impacts in the supply chain and actions taken
GRI 401: Employment 2016	
401-1	New employee hires and employee turnover
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees
401-3	Parental leave
GRI 403: Occupational Health and Safety 2018	
403-1	Occupational health and safety management system
403-2	Hazard identification, risk assessment and incident investigation
403-3	Occupational health services
403-4	Worker participation, consultation, and communication on occupational health and safety
403-5	Worker training on occupational health and safety
403-6	Promotion of worker health
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships
403-8	Workers covered by an occupational health and safety management system
403-9	Work-related injuries
403-10	Work-related ill health
GRI 403: Occupational Health and Safety 2018	
404-1	Average hours of training per year per employee
404-2	Programs for upgrading employee skills and transition assistance programs
404-3	Percentage of employees receiving regular performance and career development reviews
GRI 404: Training and Education 2016	
405-1	Diversity of governance bodies and employees
405-2	Ratio of basic salary and remuneration of women to men
GRI 406: Non-discrimination 2016	
406-1	Incidents of discrimination and corrective actions taken
GRI 407: Freedom of Association and Collective Bargaining 2016	
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk
GRI 409: Forced or Compulsory Labor 2016	
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor
GRI 410: Security Practices 2016	
410-1	Security personnel trained in human rights policies or procedures
GRI 413: Local Communities 2016	

413-1	Operations with local community engagement, impact assessments and development programs
GRI 414: Supplier Social Assessment 2016	
414-1	New suppliers that were screened using social criteria
GRI 416: Customer Health and Safety 2016	
416-1	Assessment of the health and safety impacts of product and service categories
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services
GRI 417: Marketing and Labeling 2016	
417-1	Requirements for product and service information and labeling
417-3	Incidents of non-compliance concerning marketing communications
GRI 418: Customer Privacy 2016	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data



Kalpesh Thombare
 Technical Reviewer and National Manager
 ESG & Sustainability Services,
 SGS India. June 26, 2026.

John Wesley M
 Technical Associate and Lead Verifier
 ESG & Sustainability Services,
 SGS India. June 26, 2026.

To the Members of **Tanla Platforms Limited**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **Tanla Platforms Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity, the Statement of Cash Flows for the year then ended and notes to the standalone financial statements, including material accounting policy information and other explanatory information (hereinafter referred to as the "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its profit including other comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Sr. No	Key Audit Matter	How the Key Audit Matter was addressed in our audit
1	Revenue Recognition: Refer to the disclosures related to accounting policy on revenue recognition in Note 2.6 (j) to the standalone financial statements. The Company derives Majority of the Company's revenue from national long distance (NLD) & international long distance (ILD) Messaging services, Rich Communication Service (RCS) and other services like Voice, email etc. or of similar nature service rendered to enterprise customers. Considering the nature of business in which Company operates, there is complexity of the IT Systems, significance of volumes of data processed by the IT systems, the impact of changing pricing models and inherent risk in relation to accuracy and completeness of revenue recognition. Hence, due to the above complexities, significant volume of data processed through operations in a highly competitive marketplace coupled with the impact of changing pricing models, revenue recognition has been considered as key audit matter.	Our audit procedures in respect of this area included: 1. Assessed the Company's revenue recognition accounting policies are in compliance with Ind AS 115 – Revenue from Contracts with Customers ("Ind AS 115") 2. Understood and evaluated the integrity of the general information and technology control environment and performed test on mitigating manual controls as applicable. 3. Tested the design, implementation and operating effectiveness of relevant controls in respect of revenue recognition and measurement. 4. Performed substantive testing on test check basis and verified supporting documentation for revenue transactions recorded during the year which included sales invoices, customer contracts and bank statements; apart from that performed analytical procedures. 5. Tested inter se reconciliations between relevant IT system reports and the unbilled and invoice registers; performed verification of revenue recognised, deferred, and unbilled revenue; reconciled unbilled revenue with its ageing; and performed analysis of credit notes to assess their impact on revenue recognition. 6. Assessed disclosures in the standalone financial statements in respect of revenue, as specified in Ind AS 115.

2 Assessment for Impairment of Investments in Subsidiaries: Refer to the accompanying standalone financial statements for disclosures on the accounting policy for impairment of investments in Note 2.6 (c) for financial disclosures regarding the carrying value of investments in subsidiaries. The Company has non-current investments in unlisted subsidiaries aggregating to Rs. 66,171.49 lakhs as at March 31, 2026 which is 71.02% of the total assets of the Company. We considered the valuation of such investments to be significant to the audit due to the materiality of the investments in the Company's standalone financial statements and the sensitivity of their valuation to various unobservable inputs, uncertain future cash flows and assumptions that require significant judgment. Management assesses annually whether any indicators of impairment exist for each unlisted investment. The determination of the recoverable amount of these investments relies on management's estimates of future cash flows and their judgment regarding the investees' performance. Hence, due to the materiality of the impairment amount in the context of the standalone financial statements and the significant degree of judgment and subjectivity involved in the estimates and key assumptions used, this is considered to be the area which require significant audit focus and is therefore determined to be a key audit matter.	Our audit procedures include the following: 1. Assessed the Company's impairment accounting policies are in compliance with Ind AS 36 – Impairment of Assets ("Ind AS 36") 2. Obtained an understanding from the management with respect to the process and controls followed by the Company to perform impairment test related to investments. 3. Assessed the Company's internal controls over preparation of annual budgets and future forecasts for the subsidiaries and the approach followed for impairment test and key assumptions applied. 4. Assessed the appropriateness of the valuation methodology applied and reasonableness of the assumptions used i.e., the discount rate and long-term growth rates used in the forecast including comparison to economic and industry forecasts where appropriate. 5. Assessed the reasonableness of the revenue and margin projections, the historical accuracy of the Company's estimates and its ability to produce accurate long-term forecasts. 6. Verified the arithmetical accuracy of the management computations. 7. Assessed and validated the adequacy and appropriateness of the disclosures made by the management in the standalone financial statements. 8. Reviewed the disclosures with respect to Ind AS 36.

Information Other than the Consolidated Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management's Report, Chairman's statement, Director's report, Business Responsibility and Sustainability Reporting but does not include the standalone financial statements and our auditor's report thereon. The Management Report, Chairman's statement, Director's report, Business Responsibility and Sustainability Reporting, which is expected to be made available to us after the date of this auditor's report.

Our opinion on the standalone financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the Management report, Chairman's statement, Director's report, Business Responsibility and Sustainability Reporting etc., if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance under SA 720 'The Auditor's responsibilities Relating to Other Information

Responsibilities of Management and Board of Directors for the Standalone Financial Statements

The Company's Management and Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the Board of Directors of the Company is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

We give in "Annexure A" a detailed description of Auditor's responsibilities for Audit of the Standalone Financial Statements.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid standalone financial statements.
 - b. In our opinion, proper books of accounts as required by law relating to preparation of the aforesaid standalone financial statements have been kept by the Company so far as it appears from our examination of those books except for the matters stated in paragraph 2(i)(vi) below on reporting under Rule 11(g) of the Companies (Audit & Auditors) Rules, 2014 as amended.
 - c. The reports on the accounts of the branch offices of the Company audited under Section 143(8) of the Act by branch auditors have been sent to us and have been properly dealt with by us in preparing this report.
 - d. The Balance Sheet, the Statement of Profit and Loss (including other comprehensive income), the Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of the standalone financial statements.
 - e. In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act.
 - f. On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors are disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
 - g. The reservation relating to the maintenance of accounts and other matters connected therewith are as stated in paragraph 2(b) above on reporting under Section 143(3)(b) and paragraph 2(i)(vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 as amended.
 - h. With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure C".
 - i. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There has been no delay in transferring amounts, to the Investor Education and Protection Fund by the Company during the year ended March 31, 2026.
 - iv.
 - a. The Management has represented that, to the best of its knowledge and belief, as disclosed in the note 52 (vi) to the standalone financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - b. The Management has represented that, to the best of its knowledge and belief, as disclosed in the note 52 (vi) to the standalone financial statements, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - c. Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations mentioned in 2 (i) (iv) a & b relevant under sub-clause (i) and (ii) of Rule 11(e) contain any material mis-statement.

v.

- i. The interim dividend paid by the Company during the year in respect of the same declared for the previous year is in accordance with section 123 of the Act to the extent it applies to payment of dividend.
- ii. The interim dividend declared and paid by the Company during the year and until the date of this audit report is in accordance with section 123 of the Act.
- iii. The interim dividend declared by the Company during the year is in accordance with section 123 of the Act to the extent it applies to declaration of dividend. However, the said dividend was not paid on the date of this audit report.
- vi. Based on examination which included test checks, the Company has used an accounting software for maintaining its books of account (managed and maintained by third-party software service provider) which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in the software except that we are unable to comment on audit trail at database level due to absence of adequate coverage in SOC-I Type-2 report, as explained in Note 50 to the standalone financial statements.

Further, except for above, audit trail feature has operated throughout the year for all relevant transactions recorded in the accounting software. Also, during the course of audit, we did not come across any instance of audit trail feature being tampered with. Additionally, the audit trail of prior years has been preserved by the Company as per the statutory requirements for record retention to the extent it was enabled and recorded in the respective years

3. In our opinion, according to information, explanations given to us, the remuneration paid or provided by the Company to its directors is within the limits laid prescribed under Section 197 read with Schedule V of the Act.

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 Pugalila

Partner

Membership No.: 221387

UDIN: 26221387ZWOAYX7550

Place: Hyderabad

Date: April 24, 2026

ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF TANLA PLATFORMS LIMITED

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management and Board of Directors.
- Conclude on the appropriateness of Management and Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of current period and are therefore, the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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

Partner

Membership No.: 221387

UDIN: 26221387ZWOAYX7550

Place: Hyderabad

Date: April 24, 2026

ANNEXURE B TO INDEPENDENT AUDITORS' REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF TANLA PLATFORMS LIMITED FOR THE YEAR ENDED MARCH 31, 2025

[Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' in the Independent Auditors' Report]

- i.
- A. The Company has maintained proper records showing full particulars including quantitative details and situation of property, plant and equipment.
 - B. The Company has maintained proper records showing full particulars of intangible assets.
 - Property, Plant and Equipment (PPE) were physically verified by the management according to a phased programme designed to cover all items over a period of three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.
 - According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties as disclosed in the standalone financial statements, are held in the name of the Company.
 - According to the information and explanations given to us, the Company has not revalued its PPE and intangible assets during the year. Accordingly, the provisions stated under clause 3(i)(d) of the Order are not applicable to the Company.
 - According to the information and explanations given to us, no proceeding has been initiated or pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988, as amended and rules made thereunder. Accordingly, the provisions stated under clause 3(i)(e) of the Order are not applicable to the Company.

- ii.
- The Company is involved in the business of rendering services and does not hold any inventory. Accordingly, the provisions stated under clause 3(ii)(a) of the Order are not applicable to the Company.
 - During the year, the Company has been sanctioned working capital limits in excess of INR 5 crore, in aggregate from Banks, on the basis of security of current assets. Based on the records examined by us in the normal course of audit of the standalone financial statements, quarterly returns filed with such Banks are in agreement with the books of account of the Company.

- iii.
- According to the information explanation provided to us, the Company has provided loans, advances in the nature of loans and stood guarantees. The details of such loans, advances and guarantees to subsidiaries are as follows:

The details of such loan, advances, guarantee or security(ies) to subsidiaries are as follows:

Particulars	Guarantees(Rs. in Lakhs)	Loans (Rs.in Lakhs)	Advances in the nature of loans
Aggregate amount granted/ provided during the year.. - - Subsidiaries	20,000.00	-	-
Balance Outstanding as at balance sheet date in respect of above cases -Subsidiaries	20,000.00	-	1,347.04

- According to the information and explanations given to us and based on the audit procedures performed by us, we are of the opinion that the investments made, guarantees provided, securities given and terms and conditions in relation to grant of all loans and advances in the nature of loans, investments made, guarantees provided and securities given are not prejudicial to the interest of the Company.
- In case of the loans and advances in the nature of loan, schedule of repayment of principal and payment of interest have not been stipulated. In the absence of stipulation of repayment terms, we are unable to comment on the regularity of repayment of principal and payment of interest.
- According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no overdue amount remaining outstanding as at the balance sheet date as the loans and advances in the nature of loans are repayable on demand and the Company has not demanded such loans and advances in nature of loan (including receivable in nature of loan).
- According to the information and explanations provided to us, the loans or advances in the nature of loan granted has not been demanded by the Company during the year. Accordingly, the provisions stated under clause 3(iii)(e) of the Order are not applicable to the Company.
- According to the information and explanations provided to us, the Company has granted loans/advances in the nature of loans repayable on demand or without specifying any terms or period of repayment. The details of the same are as follows:

	All Parties (Rs. in Lakhs)	Promoters (Rs. in Lakhs)	Related Parties (Rs. in Lakhs)
Aggregate amount of advances in nature of loans - Repayable on demand	1,347.04	-	1,347.04
Total (A+B)	1,347.04	-	1,347.04
Percentage of advances in nature of loans to the total loans	100%		100%

- iv. According to the information and explanations given to us, the Company has complied with the provisions of Section 185 and 186 of the Act, in respect of loans, investments, guarantees and security made.
- v. According to the information and explanations given to us, the Company has neither accepted any deposits from the public nor any amounts which are deemed to be deposits, within the meaning of the provisions of Sections 73 to 76 of the Act and the rules framed there under. Accordingly, the requirement to report under clause 3(v) of the Order is not applicable to the Company.
- vi. The provisions of sub-Section (1) of Section 148 of the Act, are not applicable to the Company as the Central Government of India has not specified the maintenance of cost records for any of the services of the Company. Accordingly, the requirement to report on clause 3(vi) of the Order is not applicable to the Company.
- vii.
- a. According to the information and explanations given to us and the records examined by us, in our opinion, undisputed statutory dues including Goods and Services tax, provident fund, income-tax and other material statutory dues have been regularly deposited by the Company with appropriate authorities in all cases during the year. No undisputed amounts payable in respect of these statutory dues were outstanding as at March 31, 2026, for a period of more than six months from the date they became payable.
- b. According to the information and explanations given to us and the records examined by us, dues relating to service tax which have not been deposited as on March 31, 2026, on account of any dispute, are as follows:

Name of the statute	Nature of dues	Amount Demanded (Rs. in Lakhs)	Amount Paid	Period to which the amount relates	Forum where dispute is pending	Remarks, if any
Finance Act, 1992	Service Tax	193.69	-	2007-10	CESTAT, Hyderabad	-
		136.71	-	2008-10		
Goods and Service Tax Act, 2017	GST	153.00	-	2018-19	High Court of Telangana	-
	GST	2.62	0.24	2020-21	Appellate Authority Telangana	
	GST and Penalty	34.52	3.14	2020-21		
Income Tax Act, 1961	TDS	4,690.23	-	2020-21	-	Management is in the process of filing the appeal with CIT Appeals.

- viii. According to the information and explanations given to us, there are no transaction which are not recorded in the books of account which have been surrendered or disclosed as income during the year in Income-tax Assessment under the Income Tax Act, 1961. Accordingly, the requirement to report as stated under clause 3(viii) of the Order is not applicable to the Company.
- ix.
- a. In our opinion and according to the information and explanations given to us and the records of the Company examined by us, the Company has not defaulted in repayment of loans or borrowings or in payment of interest thereon to any lender.
- b. According to the information and explanations given to us and on the basis of our audit procedures, we report that the Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- c. In our opinion and according to the information and explanations provided to us, no money was raised by way of term loans. Accordingly, the requirement to report under clause 3(ix)(c) of the Order is not applicable to the Company.
- d. According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the standalone financial statements of the Company, we report that no funds raised on short-term basis have been utilised for long-term purposes by the Company.

- e. According to the information and explanations given to us and on an overall examination of the standalone financial statements of the Company, we report that the Company has not taken any funds from an any entity or person on account of or to meet the obligations of its subsidiaries.
 - f. According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Accordingly, the requirement to report under Clause 3(ix)(f) of the order is not applicable to the Company.
- x.
- a. In our opinion and according to the information and explanations given to us, the Company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the reporting requirement under clause 3(x)(a) of the Order is not applicable to the Company.
 - b. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partly, or optionally convertible) during the year. Accordingly, the requirements to report under clause 3(x)(b) of the Order is not applicable to the Company.
- xi.
- a. Based on our examination of the books and records of the Company and according to the information and explanations given to us, we report that no fraud by the Company or no material fraud on the Company has been noticed or reported during the year in the course of our audit.
 - b. During the year no report under Section 143(12) of the Act, has been filed by secretarial auditor or by us in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
 - c. As represented to us by the Management, there are no whistle-blower complaints received by the Company during the year.
- xii. The Company is not a Nidhi Company. Accordingly, the provisions stated under clause 3(xii)(a) to (c) of the Order are not applicable to the Company.
- xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Sections 177 and 188 of the Act, where applicable and details of such transactions have been disclosed in the standalone financial statements as required by the applicable Accounting Standards.
- xiv.
- a. In our opinion and based on our examination, the Company has an internal audit system commensurate with the size and nature of its business.
 - b. We have considered the internal audit reports of the Company issued till the date of our audit report, for the period under audit.
- xv. According to the information and explanations given to us, and based on our examination of the records of the Company, in our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and accordingly, the requirement to report on clause 3(xv) of the Order is not applicable to the Company.
- xvi.
- a. The Company is not required to be registered under Section 45 IA of the Reserve Bank of India Act, 1934 (2 of 1934) and accordingly, the requirements to report under clause 3(xvi)(a) of the Order is not applicable to the Company.
 - b. The Company is not engaged in any Non-Banking Financial or Housing Finance activities during the year and accordingly, the provisions stated under clause 3 (xvi)(b) of the Order are not applicable to the Company.
 - c. The Company is not a Core investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report under clause 3 (xvi)(c) of the Order is not applicable to the Company.
 - d. The Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) does not have any Core Investment Company (as part of its group). Accordingly, the requirement to report under clause 3(xvi)(d) of the Order is not applicable to the Company.
- xvii. Based on the overall review of standalone financial statements, the Company has not incurred cash losses in the current financial year and in the immediately preceding financial year. Accordingly, the requirement to report under clause 3(xvii) of the Order is not applicable to the Company.
- xviii. There has been no resignation of the statutory auditors during the year. Accordingly, reporting under clause 3(xviii) of the Order is not applicable to the Company.
- xix. According to the information and explanations given to us and on the basis of the financial ratios (as disclosed in Note 51 to the standalone financial statements), ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors

and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

- xx. The Company has not transferred the amount remaining unspent in respect of ongoing projects, to a Special Account till the date of our report. However, the time period for such transfer i.e., thirty days from the end of the financial year as permitted under Section 135(6) of the Act, has not elapsed till the date of our report. Also, refer Note 42 to the standalone financial statements.
- xxi. The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of standalone financial statements. Accordingly, no comment in respect of the said Clause has been included in the report.

**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

Partner

Membership No.: 221387

UDIN: 26221387ZWOAYX7550

Place: Hyderabad

Date: April 24, 2026

ANNEXURE C TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF TANLA PLATFORMS LIMITED

[Referred to in paragraph 2(h) under 'Report on Other Legal and Regulatory Requirements' in the Independent Auditor's Report of even date to the Members of Tanla Platforms Limited on the Standalone Financial Statements for the year ended March 31, 2026]

Report on the Internal Financial Controls with reference to standalone financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

Opinion

We have audited the internal financial controls with reference to standalone financial statements of Tanla Platforms Limited ("the Company") as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

In our opinion, and to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls with reference to standalone financial statements and such internal financial controls with reference to standalone financial statements were operating effectively as at March 31, 2026, based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India ('ICAI').

Management's and Board of Director's Responsibilities for Internal Financial Controls

The Company's Management and the Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to standalone financial statements based on our audit. We conducted our audit in accordance with the Guidance Note issued by the ICAI and the Standards on Auditing prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to standalone financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to standalone financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to standalone financial statements and their operating effectiveness. Our audit of internal financial controls with reference to standalone financial statements included obtaining an understanding of internal financial controls with reference to standalone financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to standalone financial statements.

Meaning of Internal Financial Controls with Reference to Financial Statements

A company's internal financial control with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with Reference to Financial Statements

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial statements to future

periods are subject to the risk that the internal financial control with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

**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

Partner

Membership No.: 221387

UDIN: 26221387ZWOAYX7550

Place: Hyderabad

Date: April 24, 2026

Standalone Balance Sheet as at March 31, 2026

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
I. ASSETS			
(1) Non-current assets			
(b) Other intangible assets	4	74.18	275.66
(c) Intangible assets under development	5	-	13.37
(d) Financial assets			
(i) Investments	6	66,171.49	66,171.49
(ii) Other financial assets	7	298.67	487.21
(e) Deferred tax assets (net)	8	1,027.39	1,505.33
(f) Other non-current assets	9	1,020.39	1,944.46
Total non-current assets		70,780.43	72,891.34
(2) Current assets			
(a) Financial Assets			
(i) Investment	10	-	2,084.86
(ii) Trade receivables	11	6,343.57	25,717.80
(iii) Cash and cash equivalents	12	2,103.84	7,035.93
(iv) Bank balances other than cash & cash equivalents	13	2,248.94	1,897.44
(v) Loans	14	-	13,455.12
(vi) Other financial assets	15	9,683.66	8,743.98
(b) Other current assets	16	2,015.19	681.89
Total current assets		22,395.20	59,617.02
TOTAL ASSETS		93,175.63	1,32,508.36
II. EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	17	1,326.17	1,346.17
(b) Other equity	19	50,144.68	71,258.44
Total equity		51,470.85	72,604.61
Liabilities			
(1) Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	20	13,219.14	13,219.14
(ii) Other financial liabilities	21	173.52	128.02
(b) Provisions	22	79.29	53.00
Total non-current liabilities		13,471.95	13,400.16
(2) Current liabilities			
(a) Financial liabilities			
(i) Trade payables			
(A) total outstanding dues of micro enterprises and small enterprises; and	23	42.82	3.30
(B) total outstanding dues of trade payables other than micro enterprises and small enterprises	23	16,469.09	31,949.73
(ii) Other financial liabilities	24	11,156.38	14,222.57
(b) Other current liabilities	25	537.51	300.62
(c) Provisions	22	27.03	22.41
(d) Current tax liabilities (net)	26	-	4.96
Total current liabilities		28,232.83	46,503.59
Total liabilities		41,704.78	59,903.75
TOTAL EQUITY AND LIABILITIES		93,175.63	1,32,508.36

The accompanying notes are an integral part of the Standalone financial statements 1 - 53

As per our report of even date attached
For **M S K A & Associates LLP (Formerly known as M S K A & Associates)**
Chartered Accountants
ICAI Firm Regn. No. 105047W/W101187

Mukesh Kumar Pugalía
Partner
Membership No. 221387

For and on behalf of the Board of
Directors of
Tanla Platforms Limited
CIN: L72200TG1995PLC021262

D. Uday Kumar Reddy
Chairman & CEO
DIN : 00003382

Anubhav Batra
Chief Financial Officer

Seshanuradha Chava
General Counsel and Company
Secretary
Membership No. A15519

Place: Hyderabad
Date: April 24, 2026

Standalone Statement of Profit and Loss for the year ended March 31, 2026

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	Note No.	For the year ended March 31, 2026	For the year ended March 31, 2025
Income			
I. Revenue from operations	27	74,433.58	85,402.21
II. Other income	28	15,581.82	30,512.94
III. Total Income (I+II)		90,015.40	1,15,915.15
IV. Expenses			
Cost of services	29	63,554.68	71,032.75
Employee benefits expenses	30	5,245.75	4,694.33
Finance cost	31	1,288.87	2,259.90
Depreciation and amortisation expense	32	732.40	825.28
Connectivity and related expenses	33	774.74	615.94
Other expenses	34	3,454.20	3,756.84
Total Expenses (IV)		75,050.64	83,185.04
V. Profit before tax (III - IV)		14,964.76	32,730.11
VI. Tax expense/(credit):			
Current tax	35	566.78	1,009.61
Adjustment of tax related to prior periods	35	6.90	0.03
Deferred tax	35	500.03	280.68
Total Tax expense		1,073.71	1,290.32
VII. Profit for the year (V-VI)		13,891.05	31,439.79
VIII. Other comprehensive income			
(A) Items that will not be reclassified to profit or (loss)			
Remeasurements of the net defined benefit (liability)/asset	19	(87.86)	(261.29)
Income tax relating to items that will not be reclassified to profit or (loss)		22.10	65.76
(B) Items that will be reclassified to profit or (loss)			
Exchange difference in translating financial statements of foreign operations	19	(25.30)	(1.46)
Total other comprehensive income for the year (A) + (B)		(91.06)	(196.99)
IX. Total comprehensive income for the year (VII + VIII)		13,799.99	31,242.80
X. Earnings per equity share of face value INR. 1/- each fully paid (March 31, 2025 INR. 1/-)	49		
1. Basic		10.46	23.40
2. Diluted		10.43	23.36

The accompanying notes are an integral part of the standalone financial statements 1 – 53

As per our report of even date attached
For M S K A & Associates LLP (Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Regn. No. 105047W/W101187

For and on behalf of the Board of Directors of
Tanla Platforms Limited
CIN: L72200TG1995PLC021262

Mukesh Kumar Pugalia
Partner
Membership No. 221387

Place: Hyderabad
Date: April 24, 2026

D. Uday Kumar Reddy
Chairman & CEO
DIN : 00003382

Place: Hyderabad
Date: April 24, 2026

Anubhav Batra
Chief Financial Officer

Place: Hyderabad
Date: April 24, 2026

Seshanuradha Chava
General Counsel and Company Secretary
Membership no. A15519

Place: Hyderabad
Date: April 24, 2026

Standalone Statement of Cash Flow for the year ended March 31, 2026

(All amounts are in INR Lakhs, unless otherwise stated)

	Particulars	Note No.	For the year ended March 31, 2026	For the year ended March 31, 2025
A	CASH FLOWS FROM OPERATING ACTIVITIES:			
	Profit before tax		14,964.76	32,730.11
	Adjustments for :			
	Depreciation and amortisation expense	32	732.40	825.28
	Interest income	28	(967.46)	(1,225.18)
	Employee stock compensation expense (Refer note 43)	30	106.04	178.71
	Foreign exchange (gain) / loss	34	3.80	1.22
	Income from investment in liquid funds	28	(16.58)	(73.90)
	Gain on sale of investment in subsidiary	28	-	(8,337.12)
	Rental income from subsidiaries (Refer note 48)	28	(24.84)	(33.89)
	Interest on Income tax refund	28	-	(77.48)
	Dividend from subsidiaries	28	(12,360.71)	(19,358.49)
	Finance costs	31	1,288.87	2,259.90
	Provision for doubtful debts	34	94.89	-
	Property plant and equipment scrapped during the year	34	21.04	-
	Operating profits before changes in operating assets and liabilities		3,842.21	6,889.16
	Changes in operating assets and liabilities:			
	(Increase)/Decrease in trade receivables		19,275.54	(1,401.96)
	(Increase)/Decrease in other financial and non-financial assets		1.97	3,803.65
	Increase/(Decrease) in other financial and non-financial liabilities		(3,331.58)	(1,546.56)
	Increase/(Decrease) in trade payables		(15,528.97)	(1,044.26)
	Cash generated from operations		4,259.17	6,700.03
	Income taxes paid net off refund received		(1,163.38)	1,246.94
	Net cash flows generated from operating activities		3,095.79	7,946.97
B	CASH FLOWS FROM INVESTING ACTIVITIES:			
	Payment for acquisition of property, plant and equipment, capital work in progress (net of capital advances and capital creditors)		(233.97)	(432.50)
	Payment for acquisition of intangible assets under development		13.37	(13.37)
	Loan repayment received / (given) to subsidiary		13,455.12	(2,914.93)
	Payments for purchase of investments		-	(17,424.14)
	Proceeds from sale of investments		2,101.44	15,413.18
	Dividend received from subsidiary		12,360.71	19,358.49
	Interest and other income received		236.35	89.67
	Movement in other bank balances		(176.60)	(2,193.45)
	Net cash (used in) / generated from investing activities		27,756.42	11,882.95
C	CASH FLOWS FROM FINANCING ACTIVITIES:			
	Proceeds from issue of equity shares		-	1.57
	Purchase of treasury Shares		(1,821.46)	(2,982.69)
	Shares bought back including transaction cost		(17,928.76)	-
	Dividend paid		(16,034.08)	(16,144.63)
	Net cash flows generated from/(used in) financing activities		(35,784.30)	(19,125.75)
D	Net (decrease) / increase in cash and cash equivalents (A+B+C)		(4,932.09)	704.17
E	Cash and cash equivalents at the beginning of the year		7,035.93	6,331.76
F	Cash and cash equivalents at the end of the year (Refer note 12)		2,103.84	7,035.93

The accompanying notes are an integral part of the Standalone financial statements 1 - 53
Cash flow statement is reported using the indirect method.

As per our report of even date attached
For M S K A & Associates LLP (Formerly known as M S K A & Associates)
 Chartered Accountants
 ICAI Firm Regn. No. 105047W/W101187

For and on behalf of the Board of Directors of
Tanla Platforms Limited
 CIN: L72200TG1995PLC021262

Mukesh Kumar Pugalia
 Partner
 Membership No. 221387

D. Uday Kumar Reddy
 Chairman & CEO
 DIN : 00003382

Anubhav Batra
 Chief Financial Officer

Seshanuradha Chava
 General Counsel and Company Secretary
 Membership no. A15519

Place: Hyderabad
 Date: April 24, 2026

Place: Hyderabad
 Date: April 24, 2026

Place: Hyderabad
 Date: April 24, 2026

Place: Hyderabad
 Date: April 24, 2026

Statement of changes in equity for the year ended March 31, 2026

(All amounts are in INR Lakhs, unless otherwise stated)

A. Equity Share Capital

Particulars	Note no	For the year ended March 31, 2026		For the year ended March 31, 2025	
		No of shares	Amount	No of shares	Amount
Equity shares of INR 1 each issued, subscribed and fully paid:					
Opening		13,46,17,359	1,346.17	13,44,59,860	1,344.60
Add: Issued during the year	17	-	-	1,57,499	1.57
Less: Buyback during the year	18	(20,00,000)	(20.00)	-	-
Closing equity shares*		13,26,17,359	1,326.17	13,46,17,359	1,346.17

* Includes treasury shared of 6,19,600 as of March 31, 2026 (3,19,600 as of March 31, 2025)

B. Other Equity

Particulars	Note no	Reserves & Surplus					Other comprehensive income		
		Capital Reserve	General Reserve	Securities Premium	Capital Redemption Reserve	Employee stock option outstanding account	Retained Earnings	Foreign operations currency translation reserve	Remeasurements of the net defined benefit Plans
Balance as at April 01, 2025		699.20	2,548.17	21,441.83	188.15	1,458.44	45,878.24	(679.45)	(276.14)
Profit for the year	19	-	-	-	-	-	13,891.05	-	-
Total other comprehensive income (net of tax)	19	-	-	-	-	-	-	(25.30)	(65.76)
Transaction with owners in their capacity as owners									
Buyback of shares	18	-	-	(17,908.76)	20.00	-	(20.00)	-	-
Premium on purchase of treasury shares	19	-	-	(1,821.46)	-	-	-	-	-
Dividend paid during the year	19	-	-	-	-	-	(16,034.08)	-	-
Amortisation of employee stock compensation expense	19	-	-	-	-	850.55	-	-	-
Balance as at March 31, 2026		699.20	2,548.17	1,711.61	208.15	2,308.99	43,715.21	(704.75)	(341.90)
Balance as at April 01, 2024		699.20	2,548.17	22,187.44	188.15	2,766.61	30,583.08	(677.99)	(80.61)
Profit for the year	19	-	-	-	-	-	31,439.79	-	-
Total other comprehensive income (net of tax)	19	-	-	-	-	-	-	(1.46)	(195.53)
Transaction with owners in their capacity as owners									
Issue of equity shares	19	-	-	2,237.08	-	(2,237.08)	-	-	-
Premium on purchase of treasury shares	19	-	-	(2,982.69)	-	-	-	-	-
Dividend paid during the year	19	-	-	-	-	-	(16,144.63)	-	-
Amortisation of employee stock compensation expense	19	-	-	-	-	928.91	-	-	-
Balance as at March 31, 2025		699.20	2,548.17	21,441.83	188.15	1,458.44	45,878.24	(679.45)	(276.14)
Balance as at April 01, 2023		699.20	2,548.17	21,441.83	188.15	1,458.44	45,878.24	(679.45)	(276.14)

The accompanying notes are an integral part of the Standalone financial statements 1 – 53

As per our report of even date attached
For M S K A & Associates LLP (Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Regn. No. 105047W/W101187

For and on behalf of the Board of Directors of
Tanla Platforms Limited
CIN: L72200TG1995PLC021262

Mukesh Kumar Pugalia
Partner
Membership No. 221387
Place: Hyderabad
Date: April 24, 2026

D. Uday Kumar Reddy
Chairman & CEO
DIN : 00003382
Place: Hyderabad
Date: April 24, 2026

Anubhav Batra
Chief Financial Officer
Place: Hyderabad
Date: April 24, 2026

Seshanuradha Chava
General Counsel and Company Secretary
Membership No. A15519
Place: Hyderabad
Date: April 24, 2026

Notes forming part of the standalone financial statements for the year ended March 31, 2026

(All amounts are in INR Lakhs, unless otherwise stated)

1. Corporate Information

Tanla Platforms Limited (hereinafter referred to as "the Company") is an Application to Person (A2P) messaging platform provider. The Company was incorporated on July 28, 1995 in Hyderabad, India under the provisions of the Companies Act, 2013 and is currently listed on Bombay Stock Exchange (BSE) and National Stock Exchange (NSE). Tanla develops and delivers cutting-edge technology and products which meet the discerning needs of a diverse clientele.

2. Material accounting policy information

2.1. Basis of preparation

(a) Compliance

The Company prepares its standalone financial statements in accordance with Indian Accounting Standards ("Ind AS") as per section 133 of the Companies Act, 2013, notified under the Companies (Indian Accounting standards) Rules, 2015 (as amended from time to time) and presentation requirements of Division II of Schedule III to the Companies Act, 2013, ("Ind AS Compliant Schedule III"), as applicable to the standalone financial statements.

The Ind AS standalone financial (hereinafter referred to as the 'the financial statements' or 'the Ind AS financial Statements') were approved by the Board of Directors of the Company on April 24, 2026. The financial statements once approved by the Board of Directors needs to be adopted by the shareholders at the annual general meeting (AGM) of the Company.

(b) Basis of measurement

These standalone financial statements have been prepared under the historical cost basis, except for the following items (refer to individual accounting policies for detail):

- Financial instruments carried at fair value through profit or loss and fair value through OCI
- Contingent consideration arising in business combinations
- Assets held for sale - Lower of carrying amount and fair value less costs of disposal
- Net defined benefit(asset)/ liability - Fair value of plan assets less present value of defined benefit obligation
- Share based payments - Equity settled options at grant date fair value and cash settled share-based payment liabilities at fair value at each reporting date

In addition, the carrying values of recognised assets and liabilities designated as hedged items in fair value hedges that would otherwise be carried at amortised cost are adjusted to record changes in the fair values attributable to the risks that are being hedged in effective hedge relationships.

(c) Presentation currency and rounding off

The standalone financial statements are presented in Indian Rupee (INR) and all values are rounded to nearest lakhs (INR lakhs), except when otherwise indicated.

(d) Going concern

The Company has prepared the standalone financial statements on the basis that it will continue to operate as a going concern.

2.2. Critical accounting estimates and judgements

In the preparation of the financial statements, the Company makes certain estimates and assumptions which affects carrying values of assets and liabilities. Estimates and judgements are continually evaluated based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates and assumptions. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

A. Estimates and assumptions

(a) Revenue recognition – estimating variable consideration

If the consideration in a contract includes a variable amount, the Company estimates the amount of consideration to which it will be entitled in exchange for transferring the services to the customer. The variable consideration is estimated at contract inception and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognised will not occur when the associated uncertainty with the variable consideration is subsequently resolved.

(b) Impairment of non-financial assets

Impairment exists when the carrying value of an asset or cash generating unit ('CGU') exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value in use. The fair value less costs of disposal calculation is based on available data from binding sales transactions, conducted at arm's length, for similar assets or observable market prices less incremental costs for disposing of the asset. The value in use calculation is based on a Discounted Cashflow ('DCF') model. The cash flows are derived from the budget for the next five years and do not include restructuring activities that the Company is not yet committed to or significant future investments that will enhance the asset's performance of the CGU being tested. The recoverable amount is sensitive to the discount rate used for the DCF model as well as the expected future cash-inflows and the growth rate used for extrapolation purposes. These estimates are most relevant to goodwill recognised by the Company.

(c) Provision for expected credit losses ('ECL') of trade receivables and contract assets

The Company uses a provision matrix to calculate ECLs for trade receivables and contract assets. The provision rates are based on days past due for various customers.

The provision matrix is initially based on the Company's historical observed default rates. At every reporting date, the historical observed default rates are updated.

The assessment of the correlation between historical observed default rates, forecast economic conditions and ECLs is a significant estimate. The amount of ECLs is sensitive to changes in circumstances. The Company's historical credit loss experience may also not be representative of customer's actual default in the future.

(d) Defined benefit plans (post-employment gratuity)

In accordance with the Code on Social Security, 2020, applicable for Indian companies, the Company provides for a lump sum payment to eligible employees, at retirement or termination of employment based on the last drawn salary and years of employment with the Company in the form of gratuity.

The cost of the defined benefit gratuity plan and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate; future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds where remaining maturity of such bond correspond to expected term of defined benefit obligation.

The mortality rate is based on publicly available mortality tables. Those mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates.

(e) Legal proceedings – estimates of claims and legal processes

The Company reviews outstanding legal cases following developments in the legal proceedings and at each reporting date, in order to assess the need for provisions and disclosures in its financial statements. Among the factors considered in making decisions on provisions are the nature of litigation, claim or assessment, the legal process and potential level of damages in the jurisdiction in which the litigation, claim or assessment has been brought, the progress of the case (including the progress after the date of the financial statements but before those statements are issued), the opinions or views of legal advisers, experience on similar cases and any decision of the Company's management as to how it will respond to the litigation, claim or assessment.

2.3. Fair value measurement

A number of assets and liabilities included in the Company's standalone financial statements require measurement at, and/or disclosure of, fair value. The fair value measurement of the Company's financial and non-financial assets and liabilities utilises market observable inputs and data as far as possible. Inputs used in determining fair value measurements are categorised into different levels based on how observable the inputs used in the valuation technique utilised are (the 'fair value hierarchy'):

- ▶ **Level 1:** Quoted prices in active markets for identical items (unadjusted)
- ▶ **Level 2:** Observable direct or indirect inputs other than Level 1 inputs
- ▶ **Level 3:** Unobservable inputs (i.e. not derived from market data).

The classification of an item into the above levels is based on the lowest level of the inputs used that has a significant effect on the fair value measurement of the item. Transfers of items between levels are recognised in the period they occur.

The Company measures a number of items at fair value as follows:

Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the DCF model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

Share-based payments

For the measurement of the fair value of equity-settled transactions with employees at the grant date, the Company uses quoted market value. Estimating fair value for share-based payment transactions requires determination of the most appropriate valuation model, which is dependent on the terms and conditions of the grant. This estimate also requires determination of the most appropriate inputs to the valuation model including the expected life of the share option, volatility and dividend yield and making assumptions about them.

2.4. Climate related matters

The Company considers climate-related matters in estimates and assumptions, where appropriate. This assessment includes a wide range of possible impacts on the Company due to both physical and transition risks. Even though the Company believes its business model, products and services will still be viable after the transition to a low-carbon economy, climate-related matters increase the uncertainty in estimates and assumptions underpinning several items in the standalone financial statements. Even though climate-related risks might not currently have a significant impact on measurement, the Company is closely monitoring relevant changes and developments, such as new climate-related legislation. The items and considerations that are most directly impacted by climate-related matters are as follows.

a. Useful lives of property, plant and equipment

When reviewing the residual values and expected useful lives of assets, the Company considers climate-related matters, such as climate-related legislation and regulations that may restrict the use of assets or require significant capital expenditures.

b. Impairment of non-financial assets

The value-in-use may be impacted in several different ways by transition risk in particular, such as climate-related legislation and regulations and changes in demand for the Company's services. The Company has concluded that no single climate-related assumption is a key assumption for the impairment test of goodwill for the current year.

2.5. Current versus non-current classification

The Company segregates assets and liabilities into current and non-current categories for presentation in the balance sheet after considering its normal operating cycle and other criteria set out in Ind AS 1 Presentation of Financial Statements. For this purpose, current assets and liabilities include the current portion of non-current assets and liabilities respectively. Deferred tax assets and liabilities are always classified as non-current.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified period up to twelve months as its operating cycle.

2.6. Summary of material accounting policy information

(a) Property, plant and equipment

Items of property, plant and equipment are initially recognised at cost. The cost includes the purchase price, directly attributable costs and the estimated present value of any future unavoidable costs of dismantling and removing items.

Freehold land is not depreciated. Depreciation on assets under construction does not commence until they are complete and available for use. Depreciation is provided on straight line basis on all other items of property, plant and equipment so as to write off their carrying value over their expected useful economic lives as follows. When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives.

The Company depreciates PPE over their estimated useful lives using the straight line method. The estimated useful lives of the assets are as follows:

Property, plant and equipment	Schedule II (Years)	Useful Life (Years)
Buildings & Interiors	60	6
Computers	3-6	3-6
Servers and networks	6	6
End user devices, such as, desktops, laptops, etc.	3	3
Furniture & Fixtures	10	1.67
Office Equipment	5	1.67
Vehicles	8	3

The Company, based on internal assessment made by the management, the Company depreciates certain items of PPE which are different from the useful life prescribed in Schedule II to the Act. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used.

Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances under other non-current assets and the cost of assets not available to use before such date are disclosed under capital work-in-progress ("CWIP"). CWIP is stated at cost, net of accumulated impairment loss, if any.

The Company reviews the estimated residual values and expected useful lives of assets at least annually. In particular, the Company considers the impact of health, safety and environmental legislation in its assessment of expected useful lives and estimated residual values. Furthermore, the Company considers climate related matters, including physical and transition risks. Specifically, the Company determines whether climate related legislation and regulations might impact either the useful life or residual values, e.g., by banning or restricting the use of the Company's fossil fuel-driven machinery and equipment or imposing additional energy efficiency requirements on the Company's buildings.

An item of property, plant and equipment and any significant part initially recognised is de-recognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is de-recognised.

(b) Intangible assets

Externally acquired intangible assets

Externally acquired intangible assets are initially recognised at cost and subsequently amortised on a straight-line basis over their useful economic lives. Intangible assets are recognised on business combinations if they are separable from the acquired entity or give rise to other contractual/legal rights. The amounts ascribed to such intangibles are arrived at by using appropriate valuation techniques (see section related to critical accounting estimates and judgements below).

In-process research and development programmes acquired in such combinations are recognised as an asset even if subsequent expenditure is written off because the criteria specified in the policy for development costs below are not met.

Expenditure on internally developed products is capitalised if it can be demonstrated that:

- it is technically feasible to develop the product for it to be sold
- adequate resources are available to complete the development

- c. there is an intention to complete and sell the product
- d. the Company is able to sell the product
- e. sale of the product will generate future economic benefits, and
- f. expenditure on the project can be measured reliably.

Development expenditure not satisfying the above criteria and expenditure on the research phase of internal projects are recognised in the statement of profit and loss as incurred.

The significant intangibles recognised by the Company, their useful economic lives and the methods used to determine the cost of intangibles acquired are as follows:

Intangible Assets	Useful Life
Platforms & Software	6 years

The amortisation expense is included within the 'depreciation and amortisation expense' in the standalone statement of profit and loss.

(c) Impairment of non-financial assets (excluding deferred tax assets) & Investment in subsidiaries

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or CGU's fair value less costs of disposal and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or companies of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

Impairment charges are included in profit or loss, except to the extent they reverse gains previously recognised in other comprehensive income. An impairment loss recognised for goodwill is not reversed.

(d) Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less, and – for the purpose of the statement of cash flows – bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the standalone balance sheet.

Cash Flow Statement – Cash flows are reported using the indirect method, whereby Profit / (loss) before exceptional items, share of profit/loss of associate and income tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, investing and financing activities of the Company are segregated.

(e) Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

A. Financial assets

(a) Initial recognition and measurement – Financial assets are classified, at initial recognition, as subsequently measured at amortised cost, fair value through other comprehensive income (OCI), and fair value through profit or loss.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Company's business model for managing them. With the exception of trade receivables that do not contain a significant financing component or for which the Company has applied the practical expedient, the Company initially measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs. Trade receivables that do not contain a significant financing component or for which the Company has applied the practical expedient are measured at the transaction price determined under Ind AS 115. Refer to the accounting policies in section(s) Revenue from contracts with customers.

In order for a financial asset to be classified and measured at amortised cost or fair value through OCI, it needs to give rise to cash flows that are 'solely payments of principal and interest' (SPPI) on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level. Financial assets with cash flows that are not SPPI are classified and measured at fair value through profit or loss, irrespective of the business model.

The Company's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both. Financial assets classified and measured at amortised cost are held within a business model with the objective to hold financial assets in order to collect contractual cash flows while financial assets classified and measured at fair value through OCI are held within a business model with the objective of both holding to collect contractual cash flows and selling.

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace (regular way trades) are recognised on the trade date, i.e., the date that the Company commits to purchase or sell the asset.

(b) Subsequent measurement – For purposes of subsequent measurement, financial assets are classified in four categories:

► **Financial assets at amortised cost (debt instruments)**

A 'financial asset' is measured at the amortised cost if both the following conditions are met:

- a. The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- b. Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

This category is the most relevant to the Company. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in other income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The Company's financial assets at amortised cost includes trade receivables and loans to related parties included under other financial assets.

► **Financial assets at fair value through other comprehensive income (FVTOCI) with recycling of cumulative gains and losses (debt instruments)**

A 'financial asset' is classified as at the FVTOCI if both of the following criteria are met:

- a. The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b. The asset's contractual cash flows represent SPPI.

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. For debt instruments, at fair value through OCI, interest income, foreign exchange revaluation and impairment losses or reversals are recognised in the profit or loss and computed in the same manner as for financial assets measured at amortised cost. The remaining fair value changes are recognised in OCI. Upon derecognition, the cumulative fair value changes recognised in OCI is reclassified from the equity to profit or loss.

► **Financial assets designated at fair value through OCI with no recycling of cumulative gains and losses upon derecognition (equity instruments)**

Upon initial recognition, the Company can elect to classify irrevocably its equity investments as equity instruments designated at fair value through OCI when they meet the definition of equity under Ind AS 32 Financial Instruments: Presentation and are not held for trading. The classification is determined on an instrument-by-instrument basis.

Gains and losses on these financial assets are never recycled to profit or loss. Dividends are recognised as other income in the statement of profit and loss when the right of payment has been established, except when the Company benefits from such proceeds as a recovery of part of the cost of the financial asset, in which case, such gains are recorded in OCI. Equity instruments designated at fair value through OCI are not subject to impairment assessment.

The Company has elected to classify irrevocably certain equity investments under this category.

► **Financial assets at fair value through profit or loss**

Financial assets in this category are those that are held for trading and have been either designated by management upon initial recognition or are mandatorily required to be measured at fair value under Ind AS 109 i.e. they do not meet the criteria for classification as measured at amortised cost or FVOCI. Management only designates an instrument at FVTPL upon initial recognition, if the designation eliminates, or significantly reduces, the inconsistent treatment that would otherwise arise from measuring the assets or liabilities or recognising gains or losses on them on a different basis. Such designation is determined on an instrument-by-instrument basis. For the Company, this category includes derivative instruments and listed equity investments which the Company had not irrevocably elected to classify at fair value through OCI. The Company has not designated any financial assets at FVTPL. Equity instruments which are held for trading and contingent consideration recognised by an acquirer in a business combination to which Ind AS 103 applies are classified as at FVTPL.

Financial assets at fair value through profit or loss are carried in the balance sheet at fair value with net changes in fair value recognised in the statement of profit and loss.

Interest earned on instruments designated at FVTPL is accrued in interest income, using the EIR, taking into account any discount/ premium and qualifying transaction costs being an integral part of instrument. Interest earned on assets mandatorily required to be measured at FVTPL is recorded using the contractual interest rate.

(c) Derecognition – A financial asset (or, where applicable, a part of a financial asset or part of a company of similar financial assets) is primarily derecognised (i.e. removed from the Company's standalone balance sheet) when:

► The rights to receive cash flows from the asset have expired, or

► The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognise the transferred asset to the extent of the Company's continuing involvement. In that case,

the Company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.

(d) Impairment of financial assets – Expected credit loss (ECL) is recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (a lifetime ECL).

For trade receivables and contract assets, the Company, provides for higher of amount arrived at based on (a) the internal policy of providing old outstanding balances exceeding 1 year by 100% (other than inter-company balances and government / public sector undertaking dues) and (b) applying a simplified approach in calculating ECLs.

The Company, while following simplified approach, does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Company has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. In addition, the Company considers that there has been a significant increase in credit risk when contractual payments are more than 30 days past due.

The Company considers a financial asset in default when contractual payments are 90 days past due. However, in certain cases, the Company may also consider a financial asset to be in default when internal or external information indicates that the Company is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Company. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

B. Financial liabilities

(a) Initial recognition and measurement – Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, financial liabilities at amortised cost or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

All financial liabilities are recognised initially at fair value and, in the case of financial liabilities at amortised cost, net of directly attributable transaction costs.

(b) Subsequent measurement – For purposes of subsequent measurement, financial liabilities are classified in two categories:

► Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss.

Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the Company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

Gains or losses on liabilities held for trading are recognised in the profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/losses attributable to changes in own credit risk are recognised in OCI. These gains/losses are not subsequently transferred to profit and loss. However, the Company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit and loss. The Company has not designated any financial liability as at fair value through profit or loss.

► Financial liabilities at amortised cost

This is the category most relevant to the Company. After initial recognition, interest-bearing financial liabilities at amortised cost are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

(c) Derecognition – A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit and loss.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the standalone balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the assets and settle the liabilities simultaneously.

(f) Equity Share capital

Ordinary shares are classified as equity. No gain or loss is recognised in the standalone statement of profit and loss on purchase, sale, issue or cancellation of equity instruments, except in case of employee stock options. Incremental costs directly attributable to the issuance of equity shares or buyback of equity shares are recognised as a deduction from equity, net of taxes.

(g) Treasury Shares

The Company has created an ESOP Trust ('Trust') for providing share-based payment to its employees. The Company uses Trust as a vehicle for distributing shares to employees under the employee remuneration schemes. The Trust buys shares of the company from the market, for allotting shares to employees. The Company treats Trust as its extension and shares held by Trust are treated as treasury shares. Own equity instruments that are reacquired (treasury shares) are recognised at cost and deducted from equity. No gain or loss is recognised in profit or loss on the purchase, sale, issue or cancellation of the own equity instruments. Any difference between the carrying amount and the consideration, if reissued, is recognised in capital reserve. Share options exercised during the reporting period are satisfied with treasury shares.

(h) Dividends

Dividends are recognised when they become legally payable. In the case of interim dividends to equity shareholders, this is when declared by the directors. In the case of final dividends, this is when approved by the shareholders at the AGM.

(i) Provisions and contingent liabilities

The Company has recognised provisions for liabilities of uncertain timing or amount including those for legal and tax related disputes. The provision is measured at the best estimate of the expenditure required to settle the obligation at the reporting date, discounted at a pre-tax rate reflecting current market assessments of the time value of money and risks specific to the liability.

Contingent liability is-

- a. a possible obligation arising from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company, or
- b. a present obligation that arises from past events but is not recognised because
 - it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or
 - the amount of the obligation cannot be measured with sufficient reliability.

The Company does not recognise a contingent liability but discloses its existence and other required disclosures in notes to the standalone financial statements, unless the possibility of any outflow in settlement is remote.

(j) Revenue from contracts with customers

Performance obligations and timing of revenue recognition

Majority of the Company's revenue is derived from national long distance (NLD) & international long distance (ILD) Messaging services, Rich Communication Service (RCS) and other services like Voice, email etc. or of similar nature service rendered to enterprise customers.

The Company determines, based on the terms of agreements entered into with customers, whether each performance obligation is satisfied over time or at a point in time. Revenue from contracts with customers is recognised when the service-rendering entity delivers the agreed service.

Determining the transaction price

Revenue is measured based on the transaction price, as specified in the contract with the customer. It is measured based on the number of messages delivered, as mutually agreed, which adjusted for volume discounts, if any. Revenue also excludes taxes collected from customers which are subsequently remitted to the government.

Revenue from customers is recognised at the occurrence of the event satisfying performance obligation mentioned in the agreement and the service rendering entity is entitled to the consideration in exchange of the delivery of the agreed event.

- a. Revenue from messaging services is recognised at a rate per message based on the number of messages processed where there is no uncertainty as to measurement,
- b. Revenue in the form of platform fee is recognised at an applicable revenue share percentage on the total consideration derived from platform usage.
- c. Revenue from fixed-price contracts such as Platform set-up, integration services and training services, where the performance obligations are satisfied and where there is no uncertainty as to measurement of consideration, is recognised as and when the services are provided. Revenue also excludes taxes collected from customers which are subsequently remitted to the government.
- d. Revenue from other services is recognised based on the rate per transaction for the number of transactions processed on our platform which is subject to mutual agreement of volume of transactions processed.

Allocating amounts to performance obligations

For most contracts, there is a fixed unit price for each type of service, with reductions given for bulk orders placed at a specific time. Therefore, there is no judgement involved in allocating the contract price to each unit ordered in such contracts.

Contract assets are recognized when a service is rendered but invoice is pending. Contract assets are classified as unbilled receivables when the right to receive consideration is unconditional and only the act of invoicing is pending, as per the contractual terms. The final billing is subject to mutual agreement on the volume of transactions processed or messages delivered, in accordance with the terms of the contract.

(k) Foreign currencies

Functional and presentation currency

Items included in the standalone financial statements are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The standalone financial statements are presented in Indian National rupee (INR), which is the Company's functional and Company's presentation currency.

Transactions and balances

On initial recognition, all foreign currency transactions are recorded by applying to the foreign currency amount the exchange rate between the functional currency and the foreign currency at the date of the transaction. Gains/losses arising out of fluctuation in foreign exchange rates between the transaction date and settlement date are recognised in the profit and loss.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date and the exchange differences are recognised in the profit and loss. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognised in OCI or profit or loss are also recognised in OCI or profit or loss, respectively).

(l) Employee benefits

Defined contribution schemes

Contributions to defined contribution schemes are charged to the profit and loss in the year to which they relate.

Defined benefit schemes

Defined benefit scheme surpluses and deficits are measured at:

- i. The fair value of plan assets at the reporting date; less
- ii. Plan liabilities calculated using the projected unit credit method discounted to its present value using yields available on government bonds that have maturity dates approximating to the terms of the liabilities and are denominated in the same currency as the post-employment benefit obligations; less
- iii. The effect of minimum funding requirements agreed with scheme trustees.

Remeasurements of the net defined obligation are recognised directly within equity. The remeasurements include:

- i. Actuarial gains and losses
- ii. Return on plan assets (interest exclusive)
- iii. Any asset ceiling effects (interest exclusive).

Service costs are recognised in profit or loss, and include current and past service costs as well as gains and losses on curtailments.

Net interest expense (income) is recognised in profit or loss, and is calculated by applying the discount rate used to measure the defined benefit obligation (asset) at the beginning of the annual period to the balance of the net defined benefit obligation (asset), considering the effects of

contributions and benefit payments during the period.

Gains or losses arising from changes to scheme benefits or scheme curtailment are recognised immediately in profit or loss. Settlements of defined benefit schemes are recognised in the period in which the settlement occurs.

Other employee benefits

Other employee benefits that are expected to be settled wholly within 12 months after the end of the reporting period are treated as short-term employee benefits and presented as current liabilities. The Company recognises expected cost of short-term employee benefit as an expense, when an employee renders the related service.

Other employee benefits that are not expected to be settled wholly within 12 months after the end of the reporting period are presented as non-current liabilities (the obligations are presented as current liabilities in the balance sheet if the entity does not have an unconditional right to defer the settlement for at least twelve months after the reporting date) and calculated using the projected unit credit method and then discounted using yields available on government bonds that have maturity dates approximating to the expected remaining period to settlement and are denominated in the same currency as the post-employment benefit obligations. Remeasurement gains/losses are immediately taken to the statement of profit and loss.

Compensated absences

Compensated absences which are expected to occur within twelve months after the end of the period in which the employee renders the related services are recognized as undiscounted liability at the balance sheet date. Compensated absences, which are not expected to occur within twelve months after the end of the year in which the employee renders the related services are recognized as an actuarially determined liability at the present value of the defined benefit obligation at the balance sheet date.

Share-based payments

Equity-settled transactions

The cost of equity-settled transactions is determined by the fair value at the date when the grant is made using an appropriate valuation model. That cost is recognised, together with a corresponding increase in share options outstanding account in equity, over the period in which the performance and/or service conditions are fulfilled in employee benefits expense. The

cumulative expense recognised for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the Company's best estimate of the number of equity instruments that will ultimately vest. The expense or credit in the statement of profit and loss for a period represents the movement in cumulative expense recognised as at the beginning and end of that period and is recognised in employee benefits expense.

Service and non-market performance conditions are not taken into account when determining the grant date fair value of awards, but the likelihood of the conditions being met is assessed as part of the Company's best estimate of the number of equity instruments that will ultimately vest. Market performance conditions are reflected within the grant date fair value. Any other conditions attached to an award, but without an associated service requirement, are considered to be non-vesting conditions. Non-vesting conditions are reflected in the fair value of an award and lead to an immediate expensing of an award unless there are also service and/or performance conditions.

No expense is recognised for awards that do not ultimately vest because non-market performance and/or service conditions have not been met. Where awards include a market or non-vesting condition, the transactions are treated as vested irrespective of whether the market or non-vesting condition is satisfied, provided that all other performance and/or service conditions are satisfied.

When the terms of an equity-settled award are modified, the minimum expense recognised is the grant date fair value of the unmodified award, provided the original vesting terms of the award are met. An additional expense, measured as at the date of modification, is recognised for any modification that increases the total fair value of the share-based payment transaction, or is otherwise beneficial to the employee. Where an award is cancelled by the entity or by the counterparty, any remaining element of the fair value of the award is expensed immediately through profit or loss.

The dilutive effect of outstanding options is reflected as additional share dilution in the computation of diluted earnings per share.

(m) Income taxes

Tax expense comprises current income tax expense and deferred tax.

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be paid to or recovered from the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the countries where the Company operates and generates taxable income.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and considers whether it is probable that a taxation authority will accept an uncertain tax treatment. The Company reflects the effect of uncertainty for each uncertain tax treatment by using either most likely method or expected value method, depending on which method predicts better resolution of the treatment.

Deferred tax

Deferred tax is provided using the balance sheet approach on temporary differences between the tax base of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

► When the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss and does not give rise to equal taxable and deductible temporary differences.

► In respect of taxable temporary differences associated with investments in subsidiaries, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised, except:

► When the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss and does not give rise to equal taxable and deductible temporary differences.

► In respect of deductible temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

In assessing the recoverability of deferred tax assets, the Company relies on the same forecast assumptions used elsewhere in the financial statements and in other management reports, which, among other things, reflect the potential impact of climate-related development on the business, such as increased cost of production as a result of measures to reduce carbon emission.

In the situations where the entity is entitled to a tax holiday under the Income-tax Act, 1961 enacted in India, or tax laws prevailing in the respective tax jurisdictions where they operate, no deferred tax (asset or liability) is recognised in respect of temporary differences which reverse during the tax holiday period, to the extent the entity's gross total income is subject to the deduction during the tax holiday period. Deferred tax in respect of temporary differences which reverse after the tax holiday period is recognised in the year in which the temporary differences originate. However, the entity restricts recognition of deferred tax assets to the extent it is probable that sufficient future taxable income will be available against which such deferred tax assets can be realised. For recognition of deferred taxes, the temporary differences which originate first are considered to reverse first.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised, or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in OCI or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

The Company offsets deferred tax assets and deferred tax liabilities if and only if it has a legally enforceable right to set off current tax assets and current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities which intend either to settle current tax liabilities and assets on a net basis, or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

(n) Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss attributable to equity holders of the parent by the weighted average number of equity shares outstanding during the period.

The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders of the parent and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

(o) Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The Board of directors monitors the operating results of all product segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit and loss and is measured consistently with profit and loss in the Summary Statements.

The operating segments have been identified on the basis of the nature of products/services. Further:

- i. (Segment revenue includes sales and other income directly identifiable with / allocable to the segment including inter - segment revenue. Expenses that are directly identifiable with / allocable to segments are considered for determining the segment result.
- ii. Expenses which relate to the Company as a whole and not allocable to segments are included under unallocable expenditure.
- iii. Income which relates to the Company as a whole and not allocable to segments is included in unallocable income.
- iv. Segment results includes margins on inter-segment sales which are reduced in arriving at the profit before tax of the Company.
- v. Segment assets and liabilities include those directly identifiable with the respective segments. Unallocable assets and liabilities represent the assets and liabilities that relate to the Company as a whole and not allocable to any segment.
- vi. Segment revenue resulting from transactions with other business segments is accounted on the basis of transfer price agreed between the segments. Such transfer prices are either determined to yield a desired margin or agreed on a negotiated business.

(p) Events after the reporting period

If the Company receives information after the reporting period, but prior to the date when the financial statements are approved for issue, about conditions that existed at the end of the reporting period, it will assess whether the information affects the amounts that it recognises in its standalone financial statements. The Company will adjust the amounts recognised in its standalone financial statements to reflect any adjusting events after the reporting period and update the disclosures that relate to those conditions in light of the new information. For non-adjusting events after the reporting period, the Company will not change the amounts recognised in its standalone financial statements, but will disclose the nature of the non adjusting event and an estimate of its financial effect, or a statement that such an estimate cannot be made, if applicable.

(q) New and amended standards adopted by Company

The Ministry of corporate Affairs ("MCA") notified amendments on May 7, 2025 and August 13, 2025 under the Companies (Indian Accounting Standards) Amendment Rules, 2025 and the Companies (Indian Accounting Standards) Second Amendment Rules, 2025, respectively, which is effective from annual reporting periods beginning on or after 1 April 2025.

- i. **Amendment to Ind AS 7 and Ind AS 107 – Supplier Finance Arrangement:** The amendments to Ind AS 7 'Statement of Cash Flows' and Ind AS 107 'Financial Instruments: Disclosures' clarify the characteristics of supplier finance arrangements and require additional disclosures for such arrangements. The disclosure requirements in the amendments are intended to assist users of financial statements in understanding the effects of supplier finance arrangements on an entity's liabilities,

cash flows and exposure to liquidity risk. The Company does not have any supplier finance arrangements during the reporting period.

- ii. **Amendment to Ind AS 1 – Classification of Liabilities as Current or Non-current and Non-current liabilities with covenants:** The amendment specifies the requirements for classifying liabilities as current or non-current in the balance sheet, and clarifies the following:

1. An entity's right to defer settlement of a liability for at least twelve months after the reporting period must have substance and must exist at the end of the reporting period. The classification of a liability as current or non-current is unaffected by the likelihood that the entity will exercise its right to defer settlement.
2. If an entity's right to defer settlement of a liability is subject to covenants, such covenants affect whether that right exists at the end of the reporting period only if the entity is required to comply with the covenant on or before the end of the reporting period.
3. In case of a liability that can be settled, at the option of the counterparty, by the transfer of the entity's own equity instruments, such settlement terms do not affect the classification of the liability as current or non-current only if the option is classified as an equity instrument.

These amendments have no effect on the measurement of any items in the standalone financial statements of the Company. The Company did not make retrospective adjustments as a result of adopting the amendments to Ind AS 1.

- iii. **Amendment to Ind AS 12 – Pillar-Two Tax Reforms:** The Company is not within the scope of the OECD Pillar Two Model Rules, as Pillar Two legislation has not yet been enacted in any of the jurisdiction in which the Company operates.
- iv. **Amendment to Ind AS 21-Lack of exchangeability.** The Amendment introduces requirement to assess when a currency is exchangeable into another currency and when it is not. The amendment requires an entity to estimate the spot exchange rate when it concludes that a currency is not exchangeable into another currency. These amendments had no effect on the standalone financial statements of the Company.

(r) New standards and amendments notified but not effective

Amendment to Ind AS 1 – Classification of Liabilities as Current or Non-current and Non-current liabilities with covenants

– The amendment includes specific provisions that will take effect for reporting periods beginning on or after 1 April 2026, retrospectively, as outlined below:

- a. Breach of material covenant for long-term loan arrangement on or before end of reporting period with effect that liability becomes payable on demand as on reporting date, then it shall be classified as current liability, if lender agreed after reporting period and before approval of financial statements to not demand payment as a consequence of breach.
- b. Classify as non-current liability, if lender agreed by end of reporting period to provide grace period ending at least 12 months after reporting period within which entity can rectify the breach provided lender does not demand immediate repayment.
- c. Disclose information about the timing of settlement to understand the impact of the liability on the financial statements.

The below amendments are not yet notified but expected to be notified soon. Once notified, these could be added on below lines.

- i. **Amendments to Ind AS 109, Disclosures, Financial Instruments : Disclosures and Ind AS 107 Financial Instruments: Disclosures-Classification and Measurement of Financial Instruments** – The NFRA has approved the below amendment and decided to recommend to the MCA the amendments to Ind AS 109 and Ind AS 107. The amendments clarify–
 - ▶ the requirements related to the date of recognition and derecognition of financial asset and financial liabilities, with an exception for derecognition of financial liabilities settled via an electronic transfer
 - ▶ the requirement for assessing contractual cash flow characteristics of financial assets, with additional guidance on assessment of contingent features.
 - ▶ characteristics of non-recourse loans and contractually linked instruments
 - ▶ The amendment introduces additional disclosure requirements for equity instruments classified as FVOCI and for financial instruments with contingent features.
- ii. **Ind AS 118, Presentation and Disclosure in Financial Statements** – The standard sets out significant new requirements for how financial statements are presented. A new structure of statement of profit and loss, disclosure of management defined performance measures, and enhanced requirements for companying (aggregation and disaggregation) of information will entail. Additional change is introduction of 'functional' classification of expenses as an option, in addition to classification of expenses by nature in the statement of profit and loss.

Consequential amendments are proposed to other standards under Ind AS, primarily Ind AS 7 Statement of Cash flows and Ind AS 107 Financial Instruments: Disclosures. Entities may need to restate previous year financials for comparison with current year, provide reconciliation for each line item in the statement of profit or loss between (a) the restated amounts presented applying Ind AS 18 and (b) the amounts previously presented applying Ind AS 1 Presentation of Financial Statements.

Consequential amendments to Ind AS 34 will also require an entity to present each of the required headings and subtotals in Ind AS 118 in its condensed interim financial statements in the first year of applying Ind AS 118. Entities with quarterly reporting requirements in accordance with Ind AS 34 will be required to report its statement of profit or loss in accordance with Ind AS 118's requirements in condensed interim financial statements after entity has issued its first set of annual financial statements prepared in accordance with this Standard.

Note 3

Property, plant and equipment

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	Gross carrying amount			Depreciation			Net carrying Amount	
	As at April 01, 2025	Additions	Disposals	As at March 31, 2026	For the year	Disposals	As at March 31, 2026	As at March 31, 2025
Owned assets								
Freehold Land (refer note (i))	765.70	-	-	765.70	-	-	765.70	765.70
Buildings	1,108.88	-	-	1,108.88	58.00	-	150.92	208.92
Furniture & fixtures	393.13	-	21.34	371.79	31.61	21.26	4.65	36.34
Computers	4,258.00	192.67	369.41	4,081.26	398.29	349.55	1,190.29	1,415.77
Office equipment	373.43	15.42	34.31	354.54	39.97	32.59	38.67	64.94
Vehicles	42.92	39.14	3.31	78.75	3.05	3.15	38.08	2.15
Total	6,942.06	247.23	428.37	6,760.92	530.92	406.55	2,188.31	2,493.82
Particulars	Gross carrying amount			Depreciation			Net carrying Amount	
	As at April 01, 2024	Additions	Disposals	As at March 31, 2025	For the year	Disposals	As at March 31, 2025	As at March 31, 2024
Owned Assets								
Freehold Land (refer note (i))	765.70	-	-	765.70	-	-	765.70	765.70
Buildings	1,037.96	70.92	-	1,108.88	62.57	-	208.92	200.57
Furniture & fixtures	345.23	47.90	-	393.13	47.11	-	36.34	35.55
Computers	3,905.61	352.39	-	4,258.00	472.81	-	1,415.77	1,536.19
Office equipment	322.26	51.17	-	373.43	32.62	-	64.94	46.39
Vehicles	42.92	-	-	42.92	-	-	2.15	2.15
Total	6,419.68	522.38	-	6,942.06	615.11	-	2,493.82	2,586.55

Notes:

- Freehold land represents land at Tanla Technology Centre, Madhapur, Hyderabad- 500 081.
- The title deeds of all immovable properties (land) disclosed under Property, Plant and Equipment in the standalone financial statements are held in the name of the Company.
- Refer note 39 for information on Property, Plant and Equipment pledged as security by the Company.
- The amount of contractual commitments for the acquisition of property plant and equipment and intangible assets is Nil.
- The Company has not carried out revaluation of Property, Plant and Equipment and Other intangibles during the year.

Note 4

Other intangible assets

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	Gross carrying amount			Amortisation			Net carrying Amount	
	As at April 01, 2025	Additions	Disposals	As at April 01, 2025	For the year	Disposals	As at March 31, 2026	As at March 31, 2025
Software internally developed - Platforms	1,146.36	-	-	957.73	181.96	-	1,139.69	188.63
Software others	122.01	-	-	34.98	19.52	-	67.51	87.03
Total	1,268.37	-	-	992.71	201.48	-	74.18	275.66

Particulars	Gross carrying amount			Amortisation			Net carrying Amount	
	As at April 01, 2024	Additions	Disposals	As at April 01, 2024	For the year	Disposals	As at March 31, 2025	As at March 31, 2024
Software internally developed - Platforms	1,146.36	-	-	767.08	190.65	-	957.73	379.28
Software others	122.01	-	-	15.46	19.52	-	34.98	106.55
Total	1,268.37	-	-	782.54	210.17	-	992.71	485.83

Note 5

Intangible assets under development

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Balance at the beginning of the year	13.37	-
Add: Additions during the year	(13.37)	13.37
Less: Capitalisations during the year	-	-
Balance at the end of the year	-	13.37

Note: Intangible assets under development represents platforms and software under development being internally developed, whose cost includes employee benefit expenses and professional consultancy charges attributable to development.

Intangible assets under development ageing schedule

Balance as at March 31, 2026	Amount in CWIP for a period of			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project in progress	-	-	-	-
Projects temporarily suspended	-	-	-	-
Total	-	-	-	-

Balance as at March 31, 2025	Amount in CWIP for a period of			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project in progress	13.37	-	-	-
Projects temporarily suspended	-	-	-	-
Total	13.37	-	-	-

There are no intangible projects under development as at March 31, 2026 and March 31, 2025 whose completion is overdue or cost of which has exceeded in comparison to its original plan.

Note 6

Non Current Investments

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Non Current Investments		
Investments in unquoted equity shares at net amortised cost (fully paid up, carried at cost, net of impairment unless stated otherwise)		
In wholly owned subsidiaries		
(i) Value First Digital Media Private Limited, India (Refer note below)		
122,424 (March 31, 2025: 122,424) Equity shares of INR.10 each, fully paid-up	37,372.79	37,372.79
55,100 (March 31, 2025: 55,100) Preference shares of INR.10 each fully paid-up		
(ii) Karix Mobile Private Limited, India		
6,806,460 (March 31, 2025: 6,806,460) Equity shares of INR.10 each, fully paid-up	28,483.41	28,483.41
(iii) Tanla Mobile Asia Pacific Pte Ltd, Singapore		
750,001 (March 31, 2025: 750,001) Equity shares of SGD.1 each, fully paid-up	309.29	309.29
(iv) Tanla Digital Labs Private Limited, India		
50,000 (March 31, 2025: 50,000) Equity shares of INR.10 each, fully paid-up	5.00	5.00
(v) Tanla Foundation, India		
9,990 (March 31, 2025: 9,990) Equity shares of INR.10 each, fully paid-up	1.00	1.00
Total	66,171.49	66,171.49
Aggregate value of unquoted investments	66,171.49	66,171.49
Aggregate value of impairment in value of investments	-	-

Note 7

Other non current financial assets

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Other financial assets#		
(a) Security deposits		
Earnest money deposits	70.00	60.00
Security deposits	25.19	48.13
Rental deposits	2.90	3.60
(b) Bank deposits with maturity more than twelve months*	200.58	375.48
Total	298.67	487.21

*The Company has pledged their book debts, fixed deposit and commercial property with the HDFC Bank Limited as on March 31, 2026 and March 31, 2025 to fulfil collateral requirements. Refer to note 39 for further details.

Refer to note 36 for fair value measurement and Refer to note 37 for information about the Company's exposure to financial risk.

Note 8

Deferred tax assets (net)

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Deferred tax assets (net)	1,027.39	1,505.33
Total	1,027.39	1,505.33

Deferred tax relates to the following (Refer Note 35):

Particulars	As at April 01, 2025	Recognised in statement of profit and loss	Recognised in other comprehensive income	As at March 31, 2026
Deferred tax assets				
On property, plant and equipment	1,354.92	(495.07)	-	859.85
On employee benefit obligations and others	150.41	(4.97)	22.10	167.54
Subtotal (A)	1,505.33	(500.04)	22.10	1,027.39
Deferred tax liabilities				
On others	-	-	-	-
Subtotal (B)	-	-	-	-
Deferred tax asset-net (A-B)	1,505.33	(500.04)	22.10	1,027.39

Particulars	As at April 01, 2024	Recognised in statement of profit and loss	Recognised in other comprehensive income	As at March 31, 2025
Deferred tax assets				
On property, plant and equipment	1,643.63	(288.71)	-	1,354.92
On employee benefit obligations and others	76.62	8.03	65.76	150.41
Subtotal (A)	1,720.25	(280.68)	65.76	1,505.33
Deferred tax liabilities				
On others	-	-	-	-
Subtotal (B)	-	-	-	-
Deferred tax asset-net (A-B)	1,720.25	(280.68)	65.76	1,505.33

Note 9

Other non-current assets

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
(a) Income tax asset (net)	997.45	1,921.52
(b) Balance with government authorities	22.94	22.94
Total	1,020.39	1,944.46

Note 10

Current investment

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Investment in mutual funds carried at FVTPL*	-	2,084.86
Total	-	2,084.86

Note: *Refer note 36 for fair value and note 37 for information about the Company exposure to financial risks

Particulars	As at March 31, 2026	As at March 31, 2025
Axis Money Market Fund Direct Growth	-	1,002.01
ICICI Pru Liquid Fund	-	578.42
Kotak Liquid Funds	-	504.43
Total	-	2,084.86
Aggregate amount of quoted investments and market value thereof	-	2,084.86
Aggregate amount of impairment in value of investments	-	-

Note 11

Trade receivables*

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured		
Trade receivables considered good	6,343.57	25,717.80
Trade receivables credit impaired	158.94	137.83
	6,502.51	25,855.63
Less: Allowance for expected credit loss		
Considered good	-	-
Credit impaired	(158.94)	(137.83)
Total	6,343.57	25,717.80

* Includes dues from subsidiaries (Refer note 48)

Note:

1. The Company has pledged its trade receivables as on March 31, 2026 and March 31, 2025 to fulfil collateral requirements. Refer to note 39 for further details.
2. No trade or other receivables are due from directors or other officers of the Company either severally or jointly with any other person nor from firms or private companies respectively in which any director is a partner, or director or a member (other than wholly owned subsidiaries, Refer note 48).
3. Trade receivables are non-interest bearing and are generally on credit terms of 30 to 75 days. The Company does not hold any collateral security Refer to note 37 for information about the Company exposure to financial risks, and details of allowance for expected credit loss for trade receivables and fair values.
4. Refer note 15 for accrued income.

Trade receivables ageing schedule

As at March 31, 2026

Particulars		Outstanding for following periods from due date					
	Not due	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed trade receivables:							
Considered good	2,342.59	2,226.94	261.00	369.92	60.20	1,082.92	6,343.57
Credit impaired	-	-	-	-	-	158.94	158.94
Disputed Trade Receivables:							
Considered good	-	-	-	-	-	-	-
Credit impaired	-	-	-	-	-	-	-
Total	2,342.59	2,226.94	261.00	369.92	60.20	1,241.86	6,502.51
Less: Allowance for expected credit loss	-	-	-	-	-	-	(158.94)
Balance at the end of the year	2,342.59	2,226.94	261.00	369.92	60.20	1,241.86	6,343.57

As at March 31, 2025

Particulars	Outstanding for following periods from due date						
	Not due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed trade receivables:							
Considered good	3,216.97	20,780.27	886.96	249.60	548.98	35.02	25,717.80
Credit impaired	-	-	-	-	-	137.83	137.83
Disputed Trade Receivables:							
Considered good	-	-	-	-	-	-	-
Credit impaired	-	-	-	-	-	-	-
Total	3,216.97	20,780.27	886.96	249.60	548.98	172.85	25,855.63
Less: Allowance for expected credit loss	-	-	-	-	-	(137.83)	(137.83)
Balance at the end of the year	3,216.97	20,780.27	886.96	249.60	548.98	35.02	25,717.80

Movement in the allowance for expected credit loss is mentioned below:

Particulars	March 31, 2026	March 31, 2025
Opening balance	137.83	136.40
Additional provision/(reversal) (net) (refer note 34)	94.89	-
Bad debts Witten off	(79.70)	-
Exchange difference	5.92	1.43
Closing balance	158.94	137.83

Note 12

Cash and cash equivalents

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
(a) Balances with Banks		
- In Current accounts	379.41	175.42
- Deposits with original maturity of less than 3 months (Refer notes below)	1,724.43	6,860.51
Total	2,103.84	7,035.93

Notes:

1. The deposits maintained by the Company with banks comprise of time deposits, which can be withdrawn by the Company at any point without prior notice or penalty on the principal.
2. Short-term deposits are made for varying periods of between one day to three months, depending on the immediate cash requirements of the Company, and earn interest at the respective short-term deposit rates.
3. There are no repatriation restrictions with regard to cash and cash equivalents as at the end of reporting period and prior periods.
4. Refer to note 37 for information about the Company's exposure to financials risk.

Note 13

Bank balances other than cash and cash equivalents

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Earmarked balances with bank for unpaid dividend	144.47	123.86
(ii) Deposits with maturity more than three months and less than 12 months (Refer note below)	2,104.47	1,773.58
Total	2,248.94	1,897.44

Notes:

1. Deposits held as margin money represents bank guarantees given to various telcos/PSU banks and government agencies.
2. The Company has pledged their book debts, fixed deposit with the bank and Commercial property as on March 31, 2026 and March 31, 2025 to fulfil collateral requirements. Refer to note 39 for further details.
3. Refer to note 37 for information about the Company's exposure to financials risk.

Note 14

Loans

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured, considered good		
Loan to subsidiary (refer note 48)	-	13,455.12
Total	-	13,455.12

Notes:

1. Unsecured loan is given to one of the Company's subsidiary "Tanla Digital Labs Private Limited" which is meant to be used in normal course of business, repayable on demand and carries an interest rate of 9.75% p.a (March 31, 2025: 9.75%).
Refer to note 36 for information about fair value measurements.

Note 15

Other current financial assets

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured, considered good		
(i) Receivable from Group Companies (refer note 48)	1,347.04	1,578.05
(ii) Accrued income	8,221.05	7,083.65
(iii) Interest accrued on fixed deposits	115.57	82.28
Total	9,683.66	8,743.98

Accrued income ageing schedule

As at March 31, 2026

Particulars	Outstanding for following periods from usage month*						
	Not due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Accrued income:							
Considered good	8,221.05	-	-	-	-	-	8,221.05
Credit impaired	-	-	-	-	-	-	-
Disputed accrued income:							
Considered good	-	-	-	-	-	-	-
Credit impaired	-	-	-	-	-	-	-
Total	8,221.05	-	-	-	-	-	8,221.05

As at March 31, 2025

Particulars	Outstanding for following periods from usage month*						
	Not due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed accrued income:							
Considered good	7,053.12	6.71	23.82	-	-	-	7,083.65
Credit impaired	-	-	-	-	-	-	-
Disputed accrued income:							
Considered good	-	-	-	-	-	-	-
Credit impaired	-	-	-	-	-	-	-
Total	7,053.12	6.71	23.82	-	-	-	7,083.65

*Usage month refers to the month in which services were rendered.

Note 16

Other current assets

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Advances recoverable in cash or kind	301.76	277.26
(ii) Advance to employees	-	2.95
(iii) Other receivables	204.62	401.68
(iv) Income tax assets (net)	1,508.81	-
Total	2,015.19	681.89

Note 17

Equity Share Capital

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Authorised 20,00,00,000 (March 31, 2025: 20,00,00,000) equity shares of INR. 1/- each	2,000.00	2,000.00
(ii) Issued, Subscribed and fully paid-up: 13,26,17,359 (March 31, 2025: 13,46,17,359) equity shares of INR. 1/- each	1,326.17	1,346.17
Total	1,326.17	1,346.17

conciliation of the shares outstanding at the beginning and at the end of the year:

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares	Amount	No. of shares	Amount
Equity Shares:				
Shares outstanding at the beginning of the year	13,46,17,359	1,346.17	13,44,59,860	1,344.60
Add: Issued and allotted during the year (Refer note 43)	-	-	1,57,499	1.57
Less: Shares bought back during the year #	(20,00,000)	(20.00)	-	-
Shares outstanding at the end of the year*	13,26,17,359	1,326.17	13,46,17,359	1,346.17

Refer note 18 for details relating to buyback.

*Treasury shares

The Company has constituted a 'TPL ESOP Trust', to grant, offer and issue options to the employees of the Company and its subsidiaries. During the year ended March 31, 2026, the Trust has acquired 3,00,000 equity shares from the secondary market for a consideration of INR. 1,821.46 lakhs (During the year ended March 31, 2025, the Trust has acquired 3,19,600 equity shares from the secondary market amounting to INR. 2,982.69 lakhs) funded through loan received from the Company. The Company has treated the Trust as its direct extension, such that the assets and liabilities of the Trust are included in the standalone financial statements and the shares acquired/held by the Trust are classified as "Treasury Shares". Equity share capital includes treasury shares of 6,19,600 as of March 31, 2026 (3,19,600 as of March 31, 2025).

ii) Terms/Rights and restrictions attached to the equity shares:

The Company has only one class of equity shares having a face value of INR. 1/-. Each shareholder is eligible for one vote per share held. The Company declares and pays dividends in INR. The final dividend (if any) proposed by the Board of Directors is subject to the approval of shareholders in the ensuing Annual General Meeting. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

iii) Details of shareholders holding more than 5% shares in the Company:

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of Shares	% of holding	No. of Shares	% of holding
D Uday Kumar Reddy	3,11,01,481	23.45%	2,92,39,225	21.72%
D Tanuja Reddy	2,10,88,127	15.90%	2,10,88,127	15.67%

iv) Employee stock based compensation

The Company instituted the Tanla Platforms Limited-Restricted Stock Unit Plan 2021 during fiscal year 2021; and TPL Stock Options Scheme 2024 during fiscal year 2025 have been approved by the Board of Directors. Refer note 43 for further details.

v) No class of shares have been issued as bonus shares or for consideration other than cash by the Company in the last five preceding financial years.

vi) Details of shares held by promoters in the Company:

Particulars	Number of shares				% Change during the year
	As at March 31, 2025	Change	As at March 31, 2026	% of holding of equity shares	
D Uday Kumar Reddy	2,92,39,225	18,62,256	3,11,01,481	23.45%	6.37%
D Tanuja Reddy	2,10,88,127	-	2,10,88,127	15.90%	0.00%
Blue Green Technologies Private Limited	3,20,000	-	3,20,000	0.24%	0.00%
Veda Matha Technologies Private Limited	3,05,000	-	3,05,000	0.23%	0.00%
Mobile Techsol Private Limited	20,85,000	-	20,85,000	1.57%	0.00%
TNA Corporation LLP	34,79,000	-	34,79,000	2.62%	0.00%
Ram Avenues LLP	2,40,710	-	2,40,710	0.18%	0.00%
Anmitha Ventures LLP	10,76,684	-	10,76,684	0.81%	0.00%
S R Holdings	3,87,500	-	3,87,500	0.29%	0.00%
Msquare Vision Infra	1,59,000	-	1,59,000	0.12%	0.00%
M V Corporation	2,20,000	-	2,20,000	0.17%	0.00%
M & M Holdings	7,70,036	-	7,70,036	0.58%	0.00%

Particulars	Number of shares				% Change during the year
	As at March 31, 2024	Change	As at March 31, 2025	% of holding of equity shares	
D Uday Kumar Reddy	2,92,39,225	-	2,92,39,225	21.72%	0.00%
D Tanuja Reddy	2,10,88,127	-	2,10,88,127	15.67%	0.00%
Blue Green Technologies Private Limited	3,20,000	-	3,20,000	0.24%	0.00%
Veda Matha Technologies Private Limited	3,05,000	-	3,05,000	0.23%	0.00%
Mobile Techsol Private Limited	20,85,000	-	20,85,000	1.55%	0.00%
TNA Corporation LLP	34,79,000	-	34,79,000	2.58%	0.00%
Ram Avenues LLP	2,40,710	-	2,40,710	0.18%	0.00%
Anmitha Ventures LLP	10,76,684	-	10,76,684	0.80%	0.00%
S R Holdings	3,87,500	-	3,87,500	0.29%	0.00%
Msquare Vision Infra	1,59,000	-	1,59,000	0.12%	0.00%
M V Corporation	2,20,000	-	2,20,000	0.16%	0.00%
M & M Holdings	7,70,036	-	7,70,036	0.57%	0.00%

Note 18

Buyback of Equity Shares

Pursuant to the approval of the Board of Directors at its meeting held on June 16, 2025 and the shareholders by way of special resolution on July 17, 2025, the Company approved a buyback of its fully paid-up equity shares in accordance with the provisions of Section 68, 69 and 70 of the Companies Act, 2013, the Companies (Share Capital and Debentures) Rules, 2014, and the SEBI (Buy-back of Securities) Regulations, 2018, as amended.

(a) Particulars of the Buyback

Buyback method:	Tender offer
Maximum number of equity shares approved for buyback:	20 lakh fully paid-up equity shares of the company
Buyback price:	INR 875 per equity share
Face value of equity shares	INR 1/- each
Record date (if applicable)	July 23, 2025
Maximum buyback size: INR 17,500 Lakhs, representing 24.10% of the aggregate of the paid-up equity share capital and free reserves of the Company based on the audited standalone financial statements as at March 31, 2025	

(b) Execution of Buyback

During the financial year ended March 31, 2026, the Company bought back 20 Lakh equity shares at an average price of INR 875 per share for an aggregate consideration of INR 17,500 lakhs (excluding transaction costs). The buyback was completed on August 04, 2025, and the equity shares bought back were extinguished within the statutory timelines prescribed under the applicable laws.

(c) Impact on Equity Share Capital

Consequent to the buyback and extinguishment of equity shares, the paid-up equity share capital of the Company has reduced from INR 1,346.17 lakhs as at March 31, 2025 to INR 1,326.17 lakhs equity shares as at March 31, 2026.

(d) Utilisation of Buyback Amount

The buyback consideration was paid out of the Company's free reserves / securities premium / cash and bank balances, in accordance with the provisions of the Act.

In terms of Section 69 of the Act, an amount equivalent to the nominal value of the equity shares bought back has been transferred to the Capital Redemption Reserve (CRR).

(e) Buyback-related Costs

Transaction costs incurred in connection with the buyback, including brokerage, filing fees, legal and professional charges, amounted to INR 428.76 lakhs and have been adjusted against securities premium in accordance with applicable Accounting Standards.

(f) Earnings Per Share

The buyback of equity shares has resulted in a reduction in the weighted average number of equity shares outstanding during the year and has accordingly impacted the basic and diluted earnings per share, as disclosed in Note 49. The buyback was undertaken as part of the Company's capital allocation strategy with the objective of enhancing shareholder value, optimising capital structure and returning surplus cash to shareholders, while maintaining adequate liquidity for business operations and growth.

(g) Impact on cashflow due to buyback

Particulars	Amount
No of Shares bought back (A)	20,00,000
Buyback consideration per share (B)	875.00
Total consideration paid for buyback (C) = (A*B)	1,75,00,00,000
Total consideration paid for buyback in lakhs (C)	17,500.00
Expenses incurred for buyback in lakhs (D)	428.76
Total utilisation of cash towards buyback in lakhs (E) = (C+D)	17,928.76

Note 19**Other equity**

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Capital reserve	699.20	699.20
(ii) Capital redemption reserve	208.15	188.15
(iii) General reserve	2,548.17	2,548.17
(iv) Securities premium	1,711.61	21,441.83
(v) Employee stock options outstanding account	2,308.99	1,458.44
(vi) Retained Earnings	43,715.21	45,878.24
(vii) Foreign exchange translation reserve	(704.75)	(679.45)
(viii) Items of other comprehensive income	(341.90)	(276.14)
Total	50,144.68	71,258.44

(i) Capital reserve

Particulars	As at March 31, 2026	As at March 31, 2025
Opening balance	699.20	699.20
Add: Additions during the year	-	-
Less: Deletions/transfer during the year	-	-
Closing balance	699.20	699.20

(ii) Capital redemption reserve

Particulars	As at March 31, 2026	As at March 31, 2025
Opening balance	188.15	188.15
Add: Additions during the year (Refer Note 18d)	20.00	-
Less: Deletions/transfer during the year	-	-
Closing balance	208.15	188.15

(iii) General reserve

Particulars	As at March 31, 2026	As at March 31, 2025
Opening balance	2,548.17	2,548.17
Add: Additions during the year	-	-
Less: Deletions/transfer during the year	-	-
Closing balance	2,548.17	2,548.17

(iv) Securities premium

Particulars	As at March 31, 2026	As at March 31, 2025
Opening balance	21,441.83	22,187.44
Add: Premium on exercise of stock option	-	2,237.08
Less: Premium on purchase of treasury shares (Refer note below)	(1,821.46)	(2,982.69)
Less: Utilised on account of buyback of shares	(17,908.76)	-
Closing balance	1,711.61	21,441.83

1. Tanla Platforms Limited has created 'TPL ESOP Trust' pursuant to the applicable provisions of the Indian Trust Act, 1882, the Securities and Exchange Board of India (Share Based Employee Benefits & Sweat Equity) Regulations, 2021 ("SBEB Regulations"), applicable provisions of the Act and the Rules made thereunder. This trust was created as on April 25, 2024 and registered in Sub Registrar on May 30, 2024, with the objective to implement 'TPL Stock Options Scheme 2024' ("ESOP 2024" or "Scheme") through a trust route.
2. TPL ESOP Trust scheme through ESOP trust acquired 3,00,000 equity shares (3,19,600 during the year ended March 31, 2025) of the Company ("Treasury Shares") from the open market during year ended March 31, 2026 for a net consideration of INR. 1,821.46 Lakhs (INR. 2,982.69 Lakhs during year ended March 31, 2025).

(v) Employee stock options outstanding account

Particulars	As at March 31, 2026	As at March 31, 2025
Opening balance	1,458.44	2,766.61
Add: Amortisation of employee stock compensation expense	850.55	928.91
Less: Transfer on account of exercise of stock options to securities premium	-	(2,237.08)
Closing balance	2,308.99	1,458.44

(vi) Retained earnings

Particulars	As at March 31, 2026	As at March 31, 2025
Opening balance	45,878.24	30,583.08
Add: Profit for the year	13,891.05	31,439.79
Less: Transfer of balance to CRR towards buyback	(20.00)	-
Less: Dividend paid during the year	(16,034.08)	(16,144.63)
Closing balance	43,715.21	45,878.24

(vii) Foreign exchange translation reserve

Particulars	As at March 31, 2026	As at March 31, 2025
Opening balance	(679.45)	(677.99)
Add: Increase during the year	-	-
Less: Decrease during the year	(25.30)	(1.46)
Closing balance	(704.75)	(679.45)

(viii) Items of other comprehensive income

Particulars	As at March 31, 2026	As at March 31, 2025
Opening balance	(276.14)	(80.61)
Add: Additions during the year	(65.76)	(195.53)
Less: Remeasurement of net defined benefit asset / obligation	-	-
Closing balance	(341.90)	(276.14)

Nature and purpose of reserves:

1. **Capital Reserve:** Represents capital reserve balances of acquired entities which are transferred to the Company upon mergers in the earlier years.
2. **Capital Redemption Reserve:** In accordance with Section 69 of the Act, capital redemption reserve is created equal to the nominal value of the shares bought back as an appropriation from securities premium reserve/retained earnings.
3. **General Reserve:** The Company has transferred a portion of the net profit of the Company before declaring dividend to general reserve pursuant to the earlier provisions of Companies Act, 2013. Mandatory transfer to general reserve is not required under the Act.
4. **Securities premium:** The amount received in excess of face value of the equity shares is recognised in securities premium. In case of equity-settled share based payment transactions, the difference between fair value on grant date and nominal value of share is accounted as securities premium, on exercise of options. This reserve will be utilised in accordance with provisions of Section 52 of the Act.

- 5. Employee stock options outstanding account:** The fair value of the equity-settled share based payment transactions with employees is recognised in statement of profit and loss with corresponding credit to Employee Stock Options Outstanding Account. This will be utilised for allotment of equity shares against outstanding employee stock options.
- 6. Retained earnings:** Retained earnings are the profits that the Company has earned till date less any transfers to general reserve, dividends or other distribution to shareholders.
- 7. Foreign currency translation reserve:** Gains/losses arising on retranslating the net assets of foreign operations into INR. The cumulative amount is reclassified to profit or loss when the foreign operation is disposed-off.
- 8. Items of other comprehensive income:** Represents re-measurement of defined employee benefit plan, i.e. difference between the interest income on plan assets and the return actually achieved, any changes in the liabilities over the year due to changes in actuarial assumptions or experience adjustments within the plans, are recognised in other comprehensive income and subsequently not reclassified into Statement of profit and loss.

Note 20

Non current borrowings

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured loan from related party	13,219.14	13,219.14
Total	13,219.14	13,219.14

Note:

1. During the FY 2023-24 the Company has availed a loan from Karix Mobile Private Limited (Wholly owned subsidiary company). This loan carries an interest rate of 9.75% p.a. The loan amount, including interest is repayable on demand / within 6 years from the date of disbursement. Also refer foot note to note 6.

2. The Company, pursuant to the Share Purchase Agreement (SPA) dated January 21, 2025 entered with Karix Mobile Private Limited (wholly owned subsidiary Company), sold entire shareholding in Gamooga Softtech Private Limited ("subsidiary till January 21, 2025") for a non-cash purchase consideration of INR 12,280.86 lakhs, resulting in Gamooga Softtech Private Limited becoming a step down subsidiary w.e.f January 21, 2025. The purchase consideration has been adjusted against loan payable to Karix Mobile Private Limited during the year ended March 31, 2025.

Note 21

Non current financial liabilities

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Security deposits	173.52	128.02
Total	173.52	128.02

Note 22

Provisions

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Provisions-non current		
Provision for compensated absences	79.29	53.00
Provisions-non current (A)	79.29	53.00
Provisions-current		
Provision for compensated absences	27.03	22.41
Provisions-current (B)	27.03	22.41
Total (A)+(B)	106.32	75.41

Movement in provision for compensated absences

Particulars	As at March 31, 2026	As at March 31, 2025
Opening balance	75.41	67.97
Provision charged to profit and loss	48.11	21.03
Provision charged to OCI	(0.22)	8.13
Payment made during the year	(16.98)	(21.72)
Closing balance	106.32	75.41

Note 23

Trade payables

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Trade payables		
Total outstanding dues of micro enterprise and small enterprises (MSME)	42.82	3.30
Total outstanding dues of trade payables other than micro enterprises and small enterprises	16,469.09	31,949.73
Total	16,511.91	31,953.03

Notes:

1. Refer Note 44 for the details of amounts due to suppliers under The Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act).
2. Refer Note 48 for the details of trade payables due to related parties.
3. Creditors other than micro and small enterprises are non-interest bearing and are settled as per the normal trade cycle.
4. The Company's exposure to currency risks, liquidity risks and interest rate risks are disclosed in Note 37.

Trade payables ageing schedule

As at March 31, 2026

Particulars	Outstanding for following periods from due date					
	Not due	Less than 1 Year	1-2 Years	2-3 Years	More Than 3 Years	Total
i) MSME	41.54	1.28	-	-	-	42.82
ii) Others	6,233.53	9,197.69	91.94	207.00	738.93	16,469.09
iii) Disputed Dues-MSME	-	-	-	-	-	-
iv) Disputed Dues-Others	-	-	-	-	-	-
Total	6,275.07	9,198.97	91.94	207.00	738.93	16,511.91

As at March 31, 2025

Particulars	Outstanding for following periods from due date					
	Not due	Less than 1 Year	1-2 Years	2-3 Years	More Than 3 Years	Total
i) MSME	1.31	1.99	-	-	-	3.30
ii) Others	4,635.30	26,326.57	246.99	236.88	503.99	31,949.73
iii) Disputed Dues-MSME	-	-	-	-	-	-
iv) Disputed Dues-Others	-	-	-	-	-	-
Total	4,636.61	26,328.56	246.99	236.88	503.99	31,953.03

Note 24

Other current financial liabilities

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Payables for capital goods	16.28	3.80
Other payables- cost of services	8,047.61	6,449.75
Payable to group companies (refer note 48)	491.24	6,050.00
Unclaimed dividend	137.77	117.17
Payable towards corporate social responsibility expenditure (refer note 42)	692.97	570.51
Other liabilities	1,770.51	1,031.34
Total	11,156.38	14,222.57

Note 25

Other Current Liabilities

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Statutory dues payable	427.87	222.06
Advance received from customers	109.64	78.56
Total	537.51	300.62

Note 26

Current tax liability (Net)

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for tax (Net of advance tax)	-	4.96
Total	-	4.96

Note 27

Revenue from Operations

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Revenue from sale of services*	74,433.58	85,402.21
Total	74,433.58	85,402.21

*Refer note 45 for disaggregation of revenue

Note 28

Other Income

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest income on		
- Loan advanced to subsidiary (at amortised cost)	697.82	1,086.50
- Fixed deposits (at amortised cost)	269.64	138.68
- Interest on income tax refund	-	77.48
Rental income from subsidiaries (refer note 48)	24.84	33.89
Dividend from subsidiaries	12,360.71	19,358.49
Gain on sale of investment in subsidiary	-	8,337.12
Miscellaneous income	2,212.23	1,406.88
Income from liquid funds		
- Realised	16.58	45.24
- Un-realised (at fair value through profit and loss)	-	28.66
Total	15,581.82	30,512.94

Note 29

Cost of Services

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Cost of services	63,554.68	71,032.75
Total	63,554.68	71,032.75

Note 30

Employee benefit expense

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Salaries and bonus (Refer note below)	4,597.42	3,944.76
Employee stock compensation expense (Refer note 43)	106.04	178.71
Contribution to provident and other funds	246.14	262.33
Staff welfare expenses	296.15	308.53
Total	5,245.75	4,694.33

Note

1. Amount recognised in Statement of Profit and Loss in respect of gratuity is INR. 119.24 lakhs (For year ended March 31, 2025: INR 23.41 lakhs) and in respect of compensated absences is INR. 48.11 lakhs (For year ended March 31, 2025: INR 21.03 lakhs)
2. The Company has estimated and recognized the impact of implementation of the New Labour Codes (i.e Code on Social Security, 2020) under Employee benefits expense for the year ended March 31, 2026. The impact of the same is not material for the year.

Note 31

Finance cost

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest		
Interest on borrowings (at amortised cost) (Refer note 20)	1,288.87	2,259.90
Total	1,288.87	2,259.90

Note 32

Depreciation and amortisation expense

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Depreciation on PPE (Refer note 3)	530.92	615.11
Amortisation on intangible assets (Refer note 4)	201.48	210.17
Total	732.40	825.28

Note 33

Connectivity and related expenses

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Data centre and hosting charges	367.27	223.40
Internet and cloud computing charges	407.47	392.54
Total	774.74	615.94

Note 34

Other Expenses

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Communication expenses	20.80	10.94
Travelling expenses	547.64	757.25
Repairs & maintenance expenses	330.87	509.00
Advertisement and Marketing expenses	241.49	297.70
Rent, rates & taxes	94.50	102.13
Printing & stationery	7.96	10.44
Office maintenance expenses	87.68	111.90
Power & fuel	39.36	29.61
Insurance	349.71	350.94
Listing fees to stock exchanges	40.43	36.71
Professional charges	800.45	819.62
Auditors remuneration (Refer note 1 below)	104.75	114.30
Postage and courier	6.16	6.63
Foreign exchange fluctuation (net)	3.80	1.22
Assets scrapped during the year	21.04	-
Bank charges	16.53	5.75
Allowance for expected credit loss	94.89	-
Corporate social responsibility expenses (Refer note 42)	410.29	348.32
Members and Subscriptions	233.63	86.55
General expenses	2.22	157.83
Total	3,454.20	3,756.84

Note 1- Following is the break-up of Auditors remuneration (exclusive of GST)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Statutory audit	85.25	99.00
Attestation services (in capacity as statutory auditor)	14.75	4.75
Other matters	-	10.55
Reimbursement of expenses	4.75	-
Total	104.75	114.30

Note 35

Taxes

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(i) Tax expense		
Current tax	566.78	1,009.61
Adjustment of tax relating to earlier years	6.90	0.03
Deferred tax	500.03	280.68

Total income tax expense recognised in Statement of Profit & Loss	1,073.71	1,290.32
(ii) Income tax expense charged to OCI		
Net loss/(gain) on remeasurements of defined benefit plans	22.10	65.76
Income tax charged to OCI	22.10	65.76

The major components of income tax expense and the reconciliation of expected tax expense based on the domestic effective tax rate of the Company at 25.17% (March 31, 2025: 25.17%) and the reported tax expense in the statement of profit and loss is as follows:

(a) Reconciliation of effective tax rate:

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(i) Profit before tax	14,964.76	32,730.11
Company's domestic tax rate	25.17%	25.17%
Tax at statutory income tax rate	3,766.63	8,238.17
Tax effect on:		
- Dividend from subsidiary exempt for tax purposes	(3,111.19)	(4,872.53)
- Taxes pertaining to earlier years	6.90	0.03
- Gain on sale of investment in subsidiary	-	(2,098.45)
- Un-realised gain on mutual funds	-	(7.21)
- Corporate social responsibility expenses	103.27	87.67
- Others	308.10	(57.35)
Tax expense	1,073.71	1,290.32

Note 36

Fair values of financial assets and financial liabilities

(All amounts are in INR Lakhs, unless otherwise stated)

Financial instruments by category

For amortised cost instruments, carrying value represents the best estimate of fair value.

Particulars	Carrying value as at March 31, 2026	Fair value as at March 31, 2026	Carrying value as at March 31, 2025	Fair value as at March 31, 2025
(i) Financial Assets:				
At amortised cost				
Trade receivables	6,343.57	6,343.57	25,717.80	25,717.80
Cash and cash equivalents	2,103.84	2,103.84	7,035.93	7,035.93
Bank balances other than cash and cash equivalents	2,248.94	2,248.94	1,897.44	1,897.44
Loans	-	-	13,455.12	13,455.12
Earnest money deposits	70.00	70.00	60.00	60.00
Security deposits	25.19	25.19	48.13	48.13
Rental deposits	2.90	2.90	3.60	3.60
Bank deposits with more than twelve months maturity	200.58	200.58	375.48	375.48
Loan to employees	-	-	2.95	2.95
Receivable from Group Companies	1,347.04	1,347.04	1,578.05	1,578.05
Accrued income	8,221.05	8,221.05	7,083.65	7,083.65
Interest accrued on fixed deposits	115.57	115.57	82.28	82.28
At fair value through profit and loss				
Investment in liquid funds	-	-	2,084.86	2,084.86

At cost				
Investment in subsidiaries	66,171.49	66,171.49	66,171.49	66,171.49
Total financial assets	86,850.17	86,850.17	1,25,596.78	1,25,596.78
(ii) Financial Liabilities:				
At amortised cost				
Borrowings	13,219.14	13,219.14	13,219.14	13,219.14
Security deposits	173.52	173.52	128.02	128.02
Trade payables	16,511.91	16,511.91	31,953.03	31,953.03
Payables for capital goods	16.28	16.28	3.80	3.80
Other payables- cost of services	8,047.61	8,047.61	6,449.75	6,449.75
Payable to group companies	491.24	491.24	6,050.00	6,050.00
Other liabilities	1,770.51	1,770.51	1,031.34	1,031.34
Unclaimed dividend	137.77	137.77	117.17	117.17
Payable towards corporate social responsibility expenditure	692.97	692.97	570.51	570.51
Total financial liabilities	41,060.95	41,060.95	59,522.76	59,522.76

Note 37

Financial risk management

The Company is exposed to various financial risks. These risks are categorized into market risk, credit risk and liquidity risk. The Company's risk management is coordinated by the Board of Directors and focuses on securing long term and short term cash flows. The Company does not engage in trading of financial assets for speculative purposes. There have been no significant changes in the companies risk management objectives, policies and process for managing financial risk during the year. The Company does not have significant concentration of risk with any single counterparty, industry or geographic region.

(a) Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk, such as equity price risk and commodity risk. Financial instruments affected by market risk include borrowings and derivative financial instruments.

(i) Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company's exposure to the risk of changes in foreign exchange rates relates primarily to the Company's operating activities (when revenue or expense is denominated in a different currency from the Company's functional currency). The Company operates in Dubai through its branch and is exposed to foreign currency rate risk through operating activities.

The foreign currency risks from financial instruments is as follows:

Particulars	AUD	AED	USD	EURO	GBP
As at March 31, 2026					
Financial Assets					
Trade receivables	-	479.97	564.16	1.30	-
Cash and cash equivalents	-	24.43	91.29	-	-
Receivable from group companies	-	-	32.94	-	-
Total	-	504.40	688.39	1.30	-
Financial Liabilities					
Trade payables	1.38	-	861.22	-	18.57
Payable to group companies	-	-	491.24	-	-
Total	1.38	-	1,352.46	-	18.57
As at March 31, 2025					
Financial Assets					
Trade receivables	-	435.29	524.57	1.11	-
Cash and cash equivalents	-	16.36	49.29	-	-

Receivable from group companies	-	-	59.94	-	-
Total	-	451.65	633.80	1.11	-
Financial Liabilities					
Trade payables	1.14	-	776.08	-	16.56
Payable to group companies	-	-	-	-	-
Total	1.14	-	776.08	-	16.56

Foreign currency sensitivity analysis

The following table demonstrates the sensitivity to a reasonably possible change in the US dollar exchange rate (or any other material currency), with all other variables held constant, of the Company's profit before tax (due to changes in the fair value of monetary assets and liabilities). The Company's exposure to foreign currency changes for all other currencies is not material.

Currency	As at March 31, 2026		As at March 31, 2025	
	5% Increase	5% Decrease	5% Increase	5% Decrease
AUD	(0.07)	0.07	(0.06)	0.06
AED	25.22	(25.22)	22.58	(22.58)
USD	(33.20)	33.20	(7.11)	7.11
EUR	0.07	(0.07)	0.06	(0.06)
GBP	(0.93)	0.93	(0.83)	0.83

(ii) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's investment in deposits with banks are for short durations and therefore do not expose the Company to significant interest rate risk.

(iii) Other risk

The Company is not exposed to other price risk as it does not hold financial instruments whose value is affected by changes in market prices other than foreign exchange rates and interest rates.

(b) Liquidity Risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they become due. The Company manages its liquidity risk by ensuring, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due.

The table below summarizes the maturity profile of the Company's financial liabilities on undiscounted basis:

Particulars	Due in 1 year	1 - 2 years	3-5 years	More than 5 years	Total	Carrying amount
As at March 31, 2026						
Financial Liabilities						
Trade payables	16,511.91	-	-	-	16,511.91	16,511.91
Borrowings	-	-	13,219.14	-	13,219.14	13,219.14
Payables for capital goods	16.28	-	-	-	16.28	16.28
Other payables- cost of services	8,047.61	-	-	-	8,047.61	8,047.61
Payable to group companies	491.24	-	-	-	491.24	491.24
Other liabilities	1,770.51	-	-	-	1,770.51	1,770.51
Unclaimed dividend	137.77	-	-	-	137.77	137.77
Payable towards corporate social responsibility	692.97	-	-	-	692.97	692.97
Total	27,668.29	-	13,219.14	-	40,887.43	40,887.43
As at March 31, 2025						
Financial Liabilities						
Trade payables	31,953.03	-	-	-	31,953.03	31,953.03
Borrowings	-	-	-	13,219.14	13,219.14	13,219.14
Payables for capital goods	3.80	-	-	-	3.80	3.80

Other payables- cost of services	6,449.75	-	-	-	6,449.75	6,449.75
Payable to group companies	6,050.00	-	-	-	6,050.00	6,050.00
Other liabilities	1,031.34	-	-	-	1,031.34	1,031.34
Unclaimed dividend	117.17	-	-	-	117.17	117.17
Payable towards corporate social responsibility	570.51	-	-	-	570.51	570.51
Total	46,175.60	-	-	13,219.14	59,394.74	59,394.74

(c) Credit Risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Credit risk arises principally from the Company's receivables from deposits with landlords and other statutory deposits with regulatory agencies and also arises from cash held with banks and financial institutions. The Company does not hold any collateral or other credit enhancement in respect of its financial assets. Accordingly the carrying amount of financial asset represents the maximum exposure to credit risk. The objective of managing counterparty credit risk is to prevent losses in financial assets. The Company assesses the credit quality of the counterparties, taking into account their financial position, past experience and other factors.

The Company limits its exposure to credit risk of cash held with banks by dealing with highly rated banks and institutions and retaining sufficient balances in bank accounts required to meet a month's operational costs. The Management reviews the bank accounts on regular basis and fund drawdowns are planned to ensure that there is minimal surplus cash in bank accounts. The Company does a proper financial and credibility check on the landlords before taking any property on lease and hasn't had a single instance of non-refund of security deposit on vacating the leased property. The Company also in some cases ensure that the notice period rentals are adjusted against the security deposits and only differential, if any, is paid out thereby further mitigating the non-realization risk. The Company does not foresee any credit risks on deposits with regulatory authorities.

Trade receivables

Credit quality of a customer is assessed based on the individual credit limits are defined in accordance with the assessment and outstanding customer receivables are regularly monitored. The Company establishes an allowance for impairment that represents its estimate of expected losses in respect of trade and other receivables. The maximum exposure to credit risk as at reporting date is primarily from trade receivables amounting to INR. 6,343.57 (March 31, 2025: INR. 25,717.80).

The movement in allowance for impairment in respect of trade receivables during the year is as follows:

Allowance for expected credit loss	March 31, 2026	March 31, 2025
Opening balance	137.83	136.40
Additional provision/(reversal) (net) (Refer note 34)	94.89	-
Bad debts written off	(79.70)	-
Exchange difference	5.92	1.43
Closing balance	158.94	137.83

As at March 31, 2026

Particulars	Trade receivables				Total
	Current	0-90 days past	91-180 days past	More than 180 days past due	
Expected credit loss (ECL) rate	0.20%	0.21%	1.05%	8.27%	
Gross carrying amount	2,342.59	1,897.73	329.21	1,774.04	6,343.56
Allowance for expected credit loss	4.72	4.01	3.47	146.74	158.94
Net carrying amount	2,337.87	1,893.72	325.74	1,627.30	6,184.62

As at March 31, 2025

Particulars	Trade receivables				Total
	Current	0-90 days past	91-180 days past	More than 180 days past due	
Expected credit loss (ECL) rate	0.10%	0.41%	0.23%	1.84%	
Gross carrying amount	7,186.03	8,531.44	5,667.23	4,470.93	25,855.63
Probability of default (PD)	7.50	34.88	13.21	82.24	137.83
Net carrying amount	7,178.53	8,496.56	5,654.02	4,388.69	25,717.80

Other financial assets such as cash and bank balances, deposits and loans are considered to have low credit risk as they are held with counterparties with strong creditworthiness and no history of default. Accordingly, no expected credit loss allowance has been recognised in respect of these financial assets.

Note 38

Capital Management

(All amounts are in INR Lakhs, unless otherwise stated)

The Company's objective when managing capital is to safeguard the Company's ability to continue as a going concern in order to provide returns for shareholders and benefits for stakeholders and to maintain an optimal capital structure to reduce the cost of capital. Hence, the Company may adjust any dividend payments, return capital to shareholders or issue new shares or sell assets to reduce debt. Total capital is the equity as shown in the statement of financial position. Currently, the Company primarily monitors its capital structure on the basis of the following gearing ratio. Management is continuously evolving strategies to optimize the returns and reduce the risks. It includes plans to optimize the financial leverage of the Company.

The capital for the reporting year under review is summarised as follows:

Particulars	March 31, 2026	March 31, 2025
Total Borrowings	13,219.14	13,219.14
Less: Cash and cash equivalents & Investment in liquid funds	2,103.84	9,120.79
Net debt / (surplus) (A)	11,115.30	4,098.35
Total Equity (B)	51,470.85	72,604.61
Gearing ratio (A/B)	21.60%	5.64%

The Company is predominantly equity financed which is evident from the capital structure table.

Note 39

Assets Pledged as Security

(All amounts are in INR Lakhs, unless otherwise stated)

The carrying amounts of assets pledged as security for current and non-current borrowings are:

Particulars	Notes	March 31, 2026	March 31, 2025
Current assets			
Trade receivables	11	6,343.57	25,717.80
Fixed deposits	13	146.69	6,920.25
Total Current assets pledged as security		6,490.26	32,638.05
Non-Current assets			
Freehold land	3	765.70	765.70
Buildings	3	150.92	208.92
Total Non-Current assets pledged as security		916.62	974.62
Total Assets pledged as security (Refer note 1)		7,406.88	33,612.67
Maximum sanctioned limit (Refer note 2)		4,025.00	4,095.00

Note:

- Sanctioned limit has been secured by giving security as collateral being books debts, fixed deposits with the bank and commercial property.
- The bank's rights over the pledged security at the maximum facility utilised and outstanding during the period.
- Assets given as pledge in the above table, is towards security given for bank guarantees and other working capital limits sanctioned by Bank (to Tanla) to the tune of INR. 4,025 (INR. 4,095 in FY 2024-25) from which the utilisation amount is INR. 544 (INR. 1,071 in FY 2024-25) towards bank guarantees. The bank's right on recovery is restricted only to the extent of amount utilised and not paid beyond the due dates.

Note 40

Employee benefits

(All amounts are in INR Lakhs, unless otherwise stated)

The Company has a defined benefit gratuity plan and governed by the Payment of Gratuity Act, 1972. Every employee who has completed five years or more of service is entitled to a gratuity on departure at 15 days salary for each completed year of service. The scheme is funded through a policy with Life Insurance Corporation of India. The following table summarise net benefit expense recognized in the Statement of Profit and Loss, the status of funding and the amount recognised in the balance sheet for the gratuity plan.

Defined benefit plans

S.no	Particulars	March 31, 2026	March 31, 2025
A	Net Employee Benefit Expense		
	(Recognised in Employee Benefit Expense)		
	Current service cost	97.55	67.82
	Interest cost	21.69	13.69
	Expected return on plan assets	-	(58.10)
	Net employee benefit expense	119.24	23.41
B	Amount recognised in Balance Sheet		
	Defined benefit obligation	488.07	388.34
	Fair value of plan assets	612.54	673.67
	Asset recognised in Balance sheet	(124.47)	(285.33)
C	Changes in the present value of the defined benefit obligation		
	Opening defined benefit obligation	388.32	267.12
	Current service cost	97.55	67.82
	Interest cost	21.69	13.69
	Benefits paid	(156.11)	(31.28)
	Net actuarial (gains)/losses on obligation for the year recognised under OCI	136.62	70.97
	Closing defined benefit obligation	488.07	388.32
D	Changes in the fair of plan assets		
	Opening fair value of plan assets	673.67	865.67
	Interest income	75.57	(192.00)
	Employer contribution	1.00	31.28
	Benefits paid	(137.70)	(31.28)
	Fund charges	-	-
	Closing fair value of plan assets	612.54	673.67
E	Actuarial Assumptions		
	Discount Rate	7.76%	6.99%
	Rate of increase in Salary	7.00%	6.00%
	Expected average remaining working lives of employees (years)	23.36	24.42
	Attrition Rate	10 to 26%	10 to 26%

*As at March 31, 2026, closing net defined asset of INR. 285.33 lakhs (INR. 598.53 lakhs during the year ended March 31, 2025) is classified as part of Other receivables, Note 16.

Particulars	March 31, 2026	March 31, 2025
Discount rate		
1% increase	464.83	372.39
1% decrease	514.13	(405.99)
Rate of increase in salary		
1% increase	508.84	404.23
1% decrease	468.18	(372.37)
Rate of increase in salary		
1% increase	508.84	388.38
1% decrease	468.18	(388.38)
Attrition Rate		
1% increase	489.00	388.13
1% decrease	486.83	(388.41)

Maturity profile of defined benefit obligation

Particulars	March 31, 2026	March 31, 2025
1 year	94.52	82.55
2 years	80.64	53.85
3 years	64.39	72.79
4 years	72.98	52.34
5 years onwards	507.93	309.26

-average duration of the defined benefit obligation as at 31 March 2026 was 6 years (March 31, 2025: 5 years) for gratuity plan.

Composition of plan assets

Plan assets comprise of 100% insurer managed funds. The Company's defined benefit plan exposes it to actuarial risks such as interest rate risk, salary growth risk, longevity risk and employee turnover risk. The plan assets are invested with Life Insurance Corporation of India ('LIC'), which manages the funds in accordance with Insurance regulatory Development Authority of India ('IRDAI') regulations. Accordingly, the Company is also exposed to market and credit risks associated with insurer-managed investment portfolios. As the plan assets are invested with a single insurer, the Company is exposed to concentration risk. The Company monitors the funding status of the plan on a periodic basis.

Employee benefit Plan – Provident fund

Particulars	March 31, 2026	March 31, 2025
Employer's Contribution towards Provident Fund (PF) and NPS	233.24	257.11
Employer's Contribution towards Employee State Insurance (ESI)	-	0.17
Total	233.24	257.28

Note 41

Dividend

(All amounts are in INR Lakhs, unless otherwise stated)

Interim dividend:

Dividends aggregating to INR 16,034.08 lakhs paid during the year ended March 31, 2026 comprise an interim dividend of INR 6 per equity share relating to the year ended March 31, 2025 and an interim dividend of INR 6 per equity share relating to the year ended March 31, 2026. Dividends aggregating to INR 16,144.63 lakhs paid during the year ended March 31, 2025 comprise an interim dividend of INR 6 per equity share relating to the year ended March 31, 2024 and an interim dividend of INR 6 per equity share relating to the year ended March 31, 2025. Dividends declared by the Company are based on profits available for distribution. Board at its meeting held on April 24, 2026, declared an interim dividend of INR. 6 per equity share, amounting to INR. 7,957.04 lakhs for the year ended March 31, 2026.

Final dividend:

The Board of Directors did not recommend any final dividend for the current financial year or the previous financial year. Accordingly, no final dividend was declared or paid during these periods.

Note 42

Corporate Social Responsibility

(All amounts are in INR Lakhs, unless otherwise stated)

As per Section 135 of the Act, a company, meeting the applicability threshold, needs to spend at least 2% of its average net profit for the immediately preceding three financial years on corporate social responsibility (CSR) activities.

Details of CSR expenditure :

Particulars	March 31, 2026	March 31, 2025
(i) Gross amount required to be spent by the Company during the current financial year	410.29	348.32
(ii) Amount approved by the Board of Directors to be spent by the Company during the current financial year	410.29	348.32
(iii) Amount of expenditure incurred	-	57.41
(iv) Shortfall pertaining at the end of the year (Refer note (a) below)	410.29	290.91
(v) Total of previous years shortfall (Refer note (b) & (c) below)	282.68	245.75
(vi) Reason for shortfall	Refer note (a)	Refer note (a)
(vii) Nature of CSR activities (Refer note (d) below)	NA	NA
(viii) Details of related party transactions	NA	NA
(ix) Where a provision is made in respect to a liability incurred by entering into a contractual obligation, the movements in provision	NA	NA

Note:

- In compliance with the provisions of the Act and the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended, the unspent CSR amount of INR. 410.29 lakhs for the year ended March 31, 2026 will be transferred to the unspent CSR account and will be utilized for the identified ongoing projects within the prescribed timelines in accordance with the applicable CSR provisions and rules.
- The unspent CSR obligation of INR. 290.91 Lakhs related to financial year ended March 31, 2025 was transferred to an unspent CSR account maintained with the scheduled Bank, on March 29, 2025. Out of unspent CSR obligation pertaining to year ended March 31, 2025, an amount of INR. 8 lakhs was spent during year ended March 31, 2026. The balance unspent amount shall be utilized towards ongoing projects within the prescribed statutory timeline, i.e., on or before March 31, 2028.
- The unspent CSR obligation of INR. 245.75 lakhs pertaining to FY 2023-24 were fully utilized towards the ongoing projects within the prescribed statutory timelines, i.e., on or before March 31, 2027.
- Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.
- A CSR committee has been formed by the Company as per the Act and the funds have been utilised for purposes mentioned in schedule VII of the act.

Note 43

Employee Stock Based Compensation

A. Restricted Stock Unit Plan 2021 (RSUs)

The Company has instituted Tanla Platforms Limited-Restricted Stock Unit (RSU) Plan 2021, wherein shareholders of the Company have approved 30,00,000 (Thirty lakh) RSUs to the eligible employees of the Company. The RSUs will vest over a period of 1-4 years.

Particulars	March 31, 2026		March 31, 2025	
	No. of RSUs	Weighted average exercise price in INR	No. of RSUs	Weighted average exercise price in INR
RSUs outstanding at the beginning of the year	53,211	1.00	2,47,497	1.00
Granted during the year	-	1.00	3,213	1.00
Vested during the year	40,711	1.00	1,09,999	1.00
Exercised during the year	-	1.00	1,57,499	1.00
Lapsed/forfeited during the year	-	1.00	40,000	1.00
RSU outstanding at the end of the year	53,211	1.00	53,211	1.00
RSUs vested and exercisable at the end of the year	40,711	1.00	-	1.00

The weighted average remaining contractual life is 0.13 years (March 31, 2025: 0.33 years) and the range of exercise price is INR 1/- each (March 31, 2025: INR 1/- each)

Break-up of employee stock compensation expense (refer note 30)

Particulars	Tanla Platforms Limited- Restricted Stock Unit Plan 2021	
	March 31, 2026	March 31, 2025
Key Managerial Personnel (KMP)	-	(187.17)
Employees other than KMP	55.45	126.40
Total	55.45	(60.77)

The following assumptions were used for calculation of fair value of RSUs:

RSU Plan 2021	Assumptions
Exercise price (in INR)	1
*Grant rate share price (in INR)	890-1,514.20
Dividend yield (%)	4%
Expected volatility (%)	49.45%
Risk-free-interest (%)	5.1%-6.3%
Expected term (in years)	2-4

*The fair value of each option is estimated on the date of grant using the Black Scholes model.

B. TPL Stock Options Scheme 2024

Tanla Platforms Limited has created 'TPL ESOP Trust' pursuant to the applicable provisions of the Indian Trust Act, 1882, the Securities and Exchange Board of India (Share Based Employee Benefits & Sweat Equity) Regulations, 2021 ("SBEB Regulations"), applicable provisions of the Act and the Rules made thereunder. This trust was created as on April 25, 2024 and registered in Sub Registrar on May 30, 2024, with the objective to implement 'TPL Stock Options Scheme 2024' ("ESOP 2024" or "Scheme") through a trust route. The primary objectives of the Scheme are to reward the Employees for their association, dedication and contribution to the goals of the Company. The Company intends to use this Scheme to attract and retain the key talents by way of rewarding their performance and motivate them to contribute to the overall corporate growth and profitability. The Company views performance linked stock option scheme as a long-term incentive tool that would assist in aligning Employees interest with that of the shareholders while limiting the dilution in the shareholding and enable the Employees not only to become co-owners, but also to create wealth out of such ownership in future.

Particulars	March 31, 2026		March 31, 2025	
	No. of RSUs	Weighted average exercise price in INR	No. of RSUs	Weighted average exercise price in INR
RSUs outstanding at the beginning of the year	2,15,390	1.00	-	1.00
Granted during the year	4,05,491	1.00	2,15,390	1.00
Vested during the year	34,167	1.00	-	1.00
Exercised during the year	-	1.00	-	1.00
Lapsed during the year	2,66,203	1.00	-	1.00
Forfeited during the year	-	-	-	-
RSU outstanding at the end of the year	3,54,678	1.00	2,15,390	1.00
RSUs vested and exercisable at the end of the year	34,167	1.00	-	1.00

The weighted average remaining contractual life is 0.81 years (March 31, 2025: 1.63 years) and the range of exercise price is INR 1 /- (March 31, 2025: INR 1 /-)

Break-up of employee stock compensation expense (refer note 30)

Particulars	Tanla Platforms Limited- Restricted Stock Unit Plan 2024	
	March 31, 2026	March 31, 2025
KMP	48.32	191.73
Employees other than KMP	2.27	47.75
Total	50.59	239.48

The following assumptions were used for calculation of fair value of RSUs:

TPL Stock Options Scheme 2024	Assumptions
Exercise price (in Rs.)	1
Grant rate share price (in INR)	670-973
Dividend yield (%)	1.29%
Expected volatility (%)	51.06%
Risk-free-interest (%)	6.72%
Expected term (in years)	1-4

Note 44

(All amounts are in INR Lakhs, unless otherwise stated)

The details of amounts due to suppliers under The Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) as at March 31, 2026 and March 31, 2025 by the Company. The disclosure pursuant to the said act is as under:

Particulars	March 31, 2026	March 31, 2025
(a) the principal amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting year:		
- Principal	42.82	3.30
- Interest	-	-
(b) the amount of interest paid by the buyer in terms of Section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	-	-
(c) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under this MSMED Act;	-	-
(d) the amount of interest accrued and remaining unpaid at the end of the each accounting year; and	-	-
(e) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under Section 23 of the MSMED Act.	-	-

The information has been determined to the extent such parties have been identified on the basis of the information available with the Company.

Note 45

Revenue from operations

(All amounts are in INR Lakhs, unless otherwise stated)

(a) Revenue recognised from customer contracts

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Revenue recognised from contracts with customers	74,433.58	85,402.21
Less:-Impairment losses recognised	-	-
Total Revenue	74,433.58	85,402.21

Disaggregate revenue information

The Company disaggregates the revenue from customers by types of services rendered geographically which is A2P SMS Services. The Company believes that this disaggregation best depicts how the nature, amount, timing and uncertainty of the revenues and cash flows are affected by industry, market and other economic factors.

(c) Geographic revenue

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Overseas	28.72	100.88
India	74,404.86	85,301.33
Total Revenue	74,433.58	85,402.21

(d) Timing of revenue recognition

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Point in time	74,433.58	85,402.21
Over time	-	-
Total Revenue	74,433.58	85,402.21

(e) Reconciliation of revenue recognised with contract price

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Revenue as per contract price	74,433.58	85,402.21
Adjustments:		
- Discounts	-	-
- Others	-	-
Revenue from contracts with customers	74,433.58	85,402.21

(f) Contract balances

Following table covers the movement in contract balances during the year:

Particulars	Contract Asset	
	March 31, 2026	March 31, 2025
Opening balance (A)	7,083.65	9,130.28
Add/(Less): Revenue recognised during the year	74,433.58	85,402.21
Add/(Less): Invoices raised during the year (net of adjustments)	(73,296.18)	(87,448.85)
Closing Balance (B)	8,221.05	7,083.65

(g) Customers contributing more than 10% of total revenue

There are 2 customers (3 customers in FY 2024-25) individually contributing more than 10% and in aggregate contributing to more than 86% of the Company's total revenue during the years ended March 31, 2026 (89% of the Company's total revenue during the years ended March 31, 2025).

Note 46**Contingent Liabilities**

(All amounts are in INR Lakhs, unless otherwise stated)

Particulars	Note	As at March 31, 2026	As at March 31, 2025
Outstanding guarantees given by the Company	a	544.00	1,071.00
Secondary guarantee given by holding company on behalf of subsidiary		20,000.00	15,900.00
Claims against Company, not acknowledged as debts	b to e	5,173.54	483.31

Note:

(a) Guarantees outstanding

Total guarantees outstanding as of March 31, 2026 amounting to INR. 20,544 lakhs (March 31, 2025: INR. 16,971 lakhs) have been issued by banks on behalf of the Company, includes INR. 20,000 lakhs (INR. 15,900 lakhs) towards bank guarantees on behalf of subsidiary. These guarantees have been given to telcos/banks/public sector undertakings towards performance guarantee of the Company & its subsidiary.

(b) Demand of service tax

The Company received Service Tax orders for FY 2007-08 to FY 2009-10 demanding INR 900.30 lakhs, including interest and penalty of INR 154.38 lakhs, in respect of imported information technology and software services. Subsequently, the Commissioner of Central Tax, vide order dated 25 March 2021, dropped a demand of INR 552.23 lakhs on the grounds of CENVAT credit eligibility and confirmed a demand of INR 193.69. Based on its assessment, management believes that the likelihood of loss on the balance demand is remote and does not expect any material adverse impact on the Company's financial position.

c) Denial of cenvat credit on various input services

Pursuant to a departmental audit for FY 2010-11, a demand of INR 121.78 lakhs along with interest and penalty of INR 14.94 lakhs was raised under the Finance Act, 1994. The Commissioner subsequently allowed CENVAT credit of INR 121.78 lakhs. Thereafter, the department filed an appeal before CESTAT seeking denial of the CENVAT credit, while the Company appealed against the levy of interest and penalty. The management believes that the Company has a strong case and accordingly considers the likelihood of loss to be remote; therefore, no provision has been recognized.

d) Denial of input tax credit by GST authorities

The GST authorities issued a demand under Section 73 of the CGST Act, 2017 for FY 2018-19 alleging excess availment of input tax credit (ITC) in GSTR-3B as compared to GSTR-2A. The Company has contested the demand, relying on the provisions of Section 16 of the CGST Act, 2017 and relevant judicial precedents. A demand of INR 154 lakhs (comprising IGST of INR 139 lakhs and penalty of INR 13.90 lakhs) was raised, of which INR 1.06 lakhs has been paid. Aggrieved by the order, the Company filed a writ petition before the Telangana High Court and obtained an interim stay during FY 2024-25. The management believes that the Company has a strong case and accordingly considers the likelihood of loss to be remote; therefore, no provision has been recognized.

e) Demand on non-deduction of TDS u/s 195 of the Income tax act, 1961

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. In this regard, the Company also incorporated an indemnity clause in the SPA, under which the Seller agreed to indemnify the Company in respect of any withholding tax claims that may be raised against the Company in the future. 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 INR. 4,690.23 lakhs comprising tax and interest there on towards non- deduction of withholding taxes. The Company is in the process of filing an appeal against the said order within the prescribed timelines. Given that the matter is sub judice and having obtained advice from external consultants, the management is of the view that the demand is not tenable and is of the opinion that the outcome on adjudication is likely to be favourable. Accordingly, the demand has been disclosed as a contingent liability."

Note 47**Segment Information**

The Company publishes this standalone financial statements along with the consolidated financial statements. In accordance with Ind AS 108 Operating segments, the Company has disclosed the segment information in the consolidated financial statements.

Note 48**Related Party Disclosure****A) List of Related Parties:**

(i) Name of the Related Party	Country	Relationship with the Entity
Tanla Mobile Asia Pacific Pte Limited	Singapore	Wholly-owned subsidiary
Tanla Digital Labs Private Limited	India	Wholly-owned subsidiary
Karix Mobile Private Limited	India	Wholly-owned subsidiary
PT Karix Communications Indonesia (w.e.f February 14, 2025)	Indonesia	Step Down subsidiary
Karix Mobile LLC (w.e.f June 19, 2025)	Saudi Arabia	Step Down subsidiary
Karix Brazil LTDA (w.e.f January 09, 2026)	Brazil	Step Down subsidiary
Tanla Foundation	India	Wholly-owned subsidiary
ValueFirst Digital Media Private Limited	India	Wholly-owned subsidiary (w.e.f July 03, 2023)
Gamooga Softtech Private Limited*	India	Step Down subsidiary (w.e.f January 21, 2025)
Tanla Digital (India) Private Limited	India	Step Down subsidiary
Karix Mobile FZ LLC (Formerly known as :Tanla Digital Labs FZ-LLC)	Dubai	Step Down subsidiary
Tanla Digital Labs Private Limited., London,(UK) (liquidated on February 11, 2025)	United Kingdom	Step Down subsidiary
ValueFirst Connect Private Limited	India	Step Down subsidiary

Transcendent Communications Private Limited	India	Step Down subsidiary
Communique Technology Private Limited	India	Step Down subsidiary
Instacamp Marketing Private Limited (dissolved on November 20, 2025)	India	Step Down subsidiary
Octane Marketing Private Limited	India	Step Down subsidiary
Unimobile Messaging Solutions LLP	India	Step Down Limited liability partnership
Supertech Communications LLP (dissolved on March 25, 2026)	India	Step Down Limited liability partnership
TPL ESOP Trust (w.e.f May 28, 2024)	India	Wholly-owned subsidiary
Tanla Mobile Middle East LLC (w.e.f January 30, 2025)	Kingdom of Saudi Arabia	Step Down subsidiary
Ontime Communications LLP (dissolved on March 25, 2026)	India	Step Down Limited liability partnership
ValueFirst Digital Media Pte. Limited	Singapore	Step Down subsidiary
Z-Axis Management Consultants and Strategic Advisors LLP	India	Entity in which KMP is a Designated Partner

*Merged with Karix Mobile Private Limited w.e.f. April 01, 2025.

(ii) Key Managerial Personnel

D Uday Kumar Reddy – Chairman & CEO

Anubhav Batra – Chief Financial Officer (w.e.f July 28, 2025)

Abhishek Kumar Jain – Chief Financial Officer (w.e.f August 01, 2024 upto July 27, 2025)

Seshanuradha Chava – General Counsel and Company Secretary

Deepak Goyal – Whole time director

Sanjay Kapoor – Non executive director

François Ortalo-Magné – Independent director (w.e.f October 17, 2024)

Naiyya Saggi – Independent director (w.e.f December 9, 2024)

Rahul Khanna – Independent director (upto July 16, 2025)

Dr. Ram Sewak Sharma – Independent director

Sunil Ramakanth Bhumralkar – Independent Director (w.e.f June 16, 2025)

B) Related party transactions and balances:

Nature of Transactions/ Name of the Subsidiary	Transactions Dr/ (Cr)		Balance Outstanding Dr/(Cr)	
	For the year ended March 31, 2026	For the year ended March 31, 2025	As at March 31, 2026	As at March 31, 2025
Tanla Mobile Asia Pacific Pte Ltd				
Services received	2.99	5.61	(850.16)	(772.11)
Services rendered	-	-	-	24.98
Other advances given/(taken)	-	-	499.58	-
Reimbursement of expenses	-	-	-	-
Dividend received	-	8,059.77	-	-
Karix Mobile Private Limited				
Services rendered	44,191.80	39,874.42	612.08	15,633.98
Services received	9,143.11	17,385.20	(337.02)	(17,256.35)
Other advances given	6,816.80	3,072.84	129.62	-
Other advances taken	-	3,339.24	-	(6,050.00)
Other advances repaid	-	266.26	-	-
Interest expense	1,288.87	2,259.90	-	-
Interest income	-	4.09	-	-
Rental income	20.88	30.18	-	-
Other income	1,511.47	1,601.17	-	-
Loans (Taken)/Repaid (Refer note 5)	-	12,280.86	(13,219.14)	(13,219.14)
Dividend received	12,353.72	11,298.72	-	-
Tanla Digital Labs Private Limited				
Services received	300.00	622.57	4.90	-

Services received	5,078.12	-	-	-
Loans given	-	3,708.51	-	13,455.12
Loans repayment received	13,455.12	1,836.55	-	-
Other advances given	-	138.97	1,086.33	1,839.25
Other advances taken	-	-	-	-
Other income	-	10.79	97.45	10.57
Interest income	697.82	1,086.50	-	-
Rental income	0.48	0.48	-	1.04
ValueFirst Digital Media Pvt Ltd				
Services rendered	20,229.45	27,352.01	604.14	6,174.63
Services received	694.99	591.59	-	(647.84)
Rental income	3.00	2.75	-	1.89
Tanla Digital (India) Private Limited				
Other advances (Repaid)/taken	-	(162.97)	-	-
Other income	90.00	-	-	-
Rental income	0.48	0.48	-	0.04
Karix Mobile FZ LLC (Formerly known as :Tanla Digital Labs FZ-LLC)				
Services rendered	-	-	375.47	342.68
Other advances given/(taken)	-	(209.49)	(458.30)	(250.85)
Tanla Foundation				
Amount transferred for CSR activities	-	-	-	(11.68)
Reimbursement of Expenses	291.56	1.44	-	-
Z-Axis Management Consultants and Strategic Advisors LLP				
Professional services received	21.00	21.00	-	-

C) Transactions with KMP

Particulars	Transactions Dr/(Cr)		Balance Outstanding Dr/(Cr)	
	For the year ended March 31, 2026	For the year ended March 31, 2025	As at March 31, 2026	As at March 31, 2025
Salaries and other employee benefits to KMP	558.50	765.43	-	-
Other benefits to non-executive directors/ independent directors	76.00	96.00	-	-
Shared based payments	48.32	(139.42)	-	-
Total	682.82	722.01	-	-

The above does not include the amounts pertaining to post retirement benefits that are estimated through actuarial valuation

Note 49

Earnings Per Share (EPS)

(All amounts are in INR Lakhs, unless otherwise stated)

Basic earnings per share is calculated by dividing the profit/(loss) for the year attributable to equity holders by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is calculated by dividing the profit/(loss) attributable to equity holders by the weighted average number of equity shares outstanding during the year plus the weighted average number of equity shares that would be issued on conversion of all the dilutive potential equity shares into equity shares.

The following reflects the income and share data used in the basic and diluted EPS computations:

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(a) Profit attributable to equity share holders of the company	13,891.05	31,439.79
Basic:		

Number of equity shares at the beginning of the year	13,46,17,359	13,44,59,860
Add: Issue of equity shares	-	1,57,499
Less: Buyback of equity shares	(20,00,000)	-
Number of equity shares at the end of the year	13,26,17,359	13,46,17,359
(b) Weighted average number of equity shares	13,27,38,636	13,43,43,300
Face value per equity share in absolute numbers	1	1
Basic earnings per share (a)/(b)	10.46	23.40
Diluted:		
(c) Effect of potential equity shares on RSUs outstanding	4,07,289	2,68,285
(d) Weighted average number of equity shares for computation of Diluted EPS (b)+(c)	13,31,45,925	13,46,11,585
Diluted earnings per share (a)/(d)	10.43	23.36

Note 50

Audit trail:

The Company uses an accounting software hosted and maintained by a third-party service provider, which has an audit trail (edit log) feature. The audit trail feature was enabled and operated throughout the year for all transactions recorded at the application level. The Company has not identified any instance of tampering with the audit trail records at the application level, and such records have been retained in accordance with the applicable statutory requirements. The Company relies on the control environment maintained by the third-party service provider for database-level controls. However, the SOC-1 Type II report issued by the service provider does not cover controls relating to database-level audit trails. Accordingly, as required under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014, the statutory auditors have referred to this matter in their audit report.

Note 51

Ratios

Particulars	Numerator	Denominator	March 31, 2026	March 31, 2025	% of Variance	Reason for variance
(a) Current ratio	Current assets	Current liabilities	0.79	1.28	-38%	The current ratio decreased during the year primarily due to the utilisation of funds towards the buyback of equity shares, resulting in a reduction in current assets. The decrease was further impacted by a marginal increase in current liabilities during the year.
(b) Debt-equity ratio	Total debt	Shareholders equity	26%	18%	41%	The increase in the ratio is primarily attributable to a reduction in shareholders' equity consequent to the buyback of equity shares and dividend payout during the year.
(c) Debt Service Coverage ratio	Net profit after taxes+Non-cash operating expenses +finance cost	Interest and lease payments+Principal repayments	1.09	2.35	-54%	The reduction in the Debt Service Coverage Ratio is primarily due to lower revenue and profitability during the current financial year.

(d) Return on equity ratio	Net profits after taxes	Average shareholders equity	22.39%	19%	17%	Note 1
(e) Trade receivables turnover ratio	Net sales	Average trade and unbilled receivables	3.14	2.50	26%	The Trade Receivables Turnover Ratio improved during the year mainly due to better recovery of receivables from customers.
(f) Trade payables turnover ratio	Cost of services+connectivity expenses+other expenses+Employee benefit expenses	Average Trade Payables and other payables towards cost of services	2.32	2.05	13%	Note 1
(g) Net capital turnover ratio	Net sales	Working capital=Current assets-Current liabilities	-12.75	6.51	-296%	The Net Capital Turnover Ratio decreased during the year primarily due to the utilisation of current assets towards the buyback of equity shares, coupled with a reduction in revenue from operations.
(h) Net profit ratio	Net profit after taxes	Net sales	18.66%	36.81%	-49%	Reduction in net profit ratio is due to gain on sale of investment in subsidiary in previous financial year.
(i) Return on capital employed	Earnings before interest, taxes and other income	Capital employed=Total equity + Borrowings	1.04%	5.22%	-80%	The Return on Capital Employed decreased during the year mainly due to the absence of one-time gains recognised in the previous financial year and lower profitability in the current year.
(j) Return on investment	Interest income	Average investment deposits	3.79%	2.20%	72%	The increase in interest income is primarily due to funds being placed in fixed deposits for a longer period during the year.

Note 1: As the variation in the respective ratios does not exceed 25%, no explanation is provided for the variance.

Note 2: Inventory turnover ratio has not been disclosed as the Company does not hold any inventory and the same is not applicable.

Note 52

Other Statutory information

- The Company does not have any Benami property, where any proceeding has been initiated or pending against the company for holding any Benami property under the Benami Transactions (Prohibitions) Act, 1988 and the rules made thereunder.
- The Company does not have any transactions with companies struck off under section 248 of the Act or section 560 of Companies Act 1956.
- The Company does not have any charges or satisfaction which is yet to be registered with Registrar Of Companies beyond the statutory period.
- The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- The Company has not been declared as a willful defaulter by any bank or financial institution or government or any government authority.
- The Company has not advanced or loaned or invested funds to any other person or entity, including foreign entities (Intermediaries)

with the understanding that the Intermediary shall:

- a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
- b. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- vii. The Company has not received any fund from any person or entity, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - b. provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- viii. The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income tax Act, 1961).
 - a. (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - a. (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- ix. The Company has been sanctioned working capital limits from Banks on the basis of security of current assets. Quarterly returns / statements are filed with such Banks are in agreement with the books of accounts.
- x. The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act and with the Companies (Restriction on number of layers) Rules 2017.
- xi. The Company has not entered into any Scheme of Arrangement (including merger, amalgamation, or demerger) during the current or previous financial year under the provisions of the Companies Act, 2013 that has an accounting impact on the financial statements
- xii. The Company has not obtained any borrowing from any bank or financial institution during the current or previous financial year.

Note 53

Previous year figures have been regrouped/reclassified wherever necessary to correspond with current year's classification/disclosures.

As per our report of even date attached
For M S K A & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Regn. No. 105047W/W101187

Mukesh Kumar Pugalía
Partner
Membership No. 221387

Place: Hyderabad
Date: April 24, 2026

For and on behalf of the Board of Directors of
Tanla Platforms Limited
CIN: L72200TG1995PLC021262

D. Uday Kumar Reddy
Chairman & CEO
DIN : 00003382

Seshanuradha Chava
General Counsel and Company Secretary
Membership No. A15519

Place: Hyderabad
Date: April 24, 2026

Anubhav Batra
Chief Financial Officer

Place: Hyderabad
Date: April 24, 2026

INDEPENDENT AUDITOR'S REPORT

To the Members of Tanla Platforms Limited

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Tanla Platforms Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (including LLPs) (Holding Company and its subsidiaries together referred to as "the Group"), which comprise the Consolidated Balance Sheet as at March 31, 2026, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Changes in Equity, the Consolidated Statement of Cash Flows for the year then ended, and notes to the consolidated financial statements, including material accounting policy information and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us and based on consideration of reports of other auditors on separate financial statements and on the other financial information of subsidiaries (including LLPs), the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") and other accounting principles generally accepted in India, of their consolidated state of affairs of the Group as at March 31, 2026, of consolidated profit (including other comprehensive income), consolidated changes in equity and its consolidated cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Consolidated Financial Statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group, in accordance with the ethical requirements that are relevant to our audit of the Consolidated Financial Statements in terms of the Code of Ethics issued by Institute of Chartered Accountant of India ('ICAI'), and the relevant provisions of the Act and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained and on consideration of audit reports of other auditors referred to in paragraph (a) of the 'Other Matters' section below, is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report:

Sr. No	Key Audit Matter	How the Key Audit Matter was addressed in our audit
1	Revenue Recognition: Refer to the disclosures related to accounting policy on revenue recognition in Note 2.7 (m) to the consolidated financial statements. The Company provides mobile messaging and payment solutions for Application to Peer (A2P) messaging services. The messaging platform has advanced security, reliability, analytics and service levels along with proven ability to process the largest volume of messages per second. Considering the nature of business in which Company operates, there is complexity of the IT Systems, significance of volumes of data processed by the IT systems, the impact of changing pricing models and inherent risk in relation to accuracy and completeness of revenue recognition. Hence, due to the above complexities, significant volume of data processed through operations in a highly competitive marketplace coupled with the impact of different pricing models, we have considered this as key audit matter.	Our audit procedures include the following: 1. Assessed the Company's revenue recognition accounting policies are in compliance with Ind AS 115 – Revenue from Contracts with Customers ("Ind AS 115") 2. Understood and evaluated the integrity of the general information and technology control environment and performed test on mitigating manual controls as applicable. 3. Tested the design, implementation and operating effectiveness of relevant controls in respect of revenue recognition and measurement. 4. Performed substantive testing on test check basis and verified supporting documentation for revenue transactions recorded during the year which included sales invoices, customer contracts and bank statements; apart from that performed analytical procedures. 5. Tested inter se reconciliations between relevant IT system reports and the unbilled and invoice registers; performed verification of revenue recognised, deferred, and unbilled revenue; reconciled unbilled revenue (UBR) with its ageing; and performed analysis of credit notes to assess their impact on revenue recognition. 6. Assessed adequacy of disclosures in the financial statements in respect of revenue, as specified in Ind AS 115.
2	Assessment for impairment of investments: Refer Note 2.7 (e) & (f) to the accompanying consolidated financial statements. Goodwill is tested for impairment by the Management on an annual basis as required by Ind AS 36 – Impairment of Assets. In determining the fair value / value in use of business reporting units, the Group has applied judgement in estimating future revenues, operating profit margins, long-term growth rate and discount rates. As at March 31, 2026, Goodwill represents 7.09% of the Group's total assets and 10.63% of the Group's total shareholder's equity. The Group has performed its annual impairment test of goodwill and determined that no impairment is required to be done. Hence, due to materiality of the amount in the context of consolidated financial statements and significant management judgement required for estimation of fair value / value in use of business reporting units, this is considered to be the area which requires significant audit focus and accordingly, the matter is determined as a key audit matter.	Our audit procedures in respect of this area included: 1. Assessed the Company's impairment accounting policies are in compliance with Ind AS 36 – Impairment of Assets ("Ind AS 36"). 2. Obtained an understanding from the Management with respect to the process and controls followed by the Company to perform impairment test related to investments. 3. Assessed the Company's internal controls over preparation of annual budgets and future forecasts for the subsidiaries and the approach followed for impairment test and key assumptions applied. 4. Assessed the appropriateness of the valuation methodology applied and reasonableness of the assumptions used i.e., the discount rate and long-term growth rates used in the forecast, including comparison to economic and industry forecasts where appropriate. 5. Assessed the reasonableness of the revenue and margin projections, the historical accuracy of the Company's estimates and its ability to produce accurate long-term forecasts. 6. Verified the arithmetical accuracy of the management computations. 7. Assessed and validated the adequacy and appropriateness of the disclosures made by the Management in the consolidated financial statements. 8. Reviewed the disclosures with respect to Ind AS 36.

Information Other than the Consolidated Financial Statements and Auditor's Report Thereon

The Holding Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Report, Chairman's statement, Director's report, Business Responsibility and Sustainability Reporting, but does not include the consolidated financial statements and our auditor's report thereon. The Management Report, Chairman's statement, Director's report, Business Responsibility and Sustainability Reporting etc, is expected to be made available to us after the date of this Auditor's Report.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the Management report, Chairman's statement, Director's report, Business Responsibility and Sustainability Reporting etc, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance under SA 720 'The Auditor's responsibilities Relating to Other Information' and describe actions applicable in the applicable laws and regulations.

Responsibilities of Management and Board of Directors for the Consolidated Financial Statements

The Holding Company's Management and Board of Directors is responsible for the preparation and presentation of these consolidated financial statements in term of the requirements of the Act that give a true and fair view of the consolidated financial position, consolidated financial performance, consolidated changes in equity and consolidated cash flows of the Group, in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under section 133 of the Act. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of each company and for preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Management and Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

We give in "Annexure A" a detailed description of Auditor's responsibilities for Audit of the Consolidated Financial Statements.

Other Matters

- a. We did not audit the financial information of a branch, a trust and eleven (11) subsidiaries, whose financial statements reflect total assets of Rs. 1,03,737.58 Lakhs as at March 31, 2026, total revenues of Rs.1,56,801.32 Lakhs, net profit including other comprehensive income of Rs.18,331.98 Lakhs and net cash outflows amounting to Rs.5,418.45 Lakhs for the year ended on that date, as considered in the consolidated financial statements. This financial information have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of branch, trust and subsidiaries and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid branch, trust and subsidiaries is based solely on the reports of the other auditors.

A branch and 5 subsidiaries are located outside India whose financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial information of such branch and 5 Subsidiaries located outside India from accounting principles generally accepted in their respective country to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion in so far as it relates to the balances and affairs of such branch 5 Subsidiaries located outside India is based on the report of the other auditor and the conversion adjustments prepared by the management of the Holding Company and audited by us.

- b. We did not audit the financial information of two (2) subsidiaries whose financial statements reflect total assets of Rs. 202.41 Lakhs as at March 31, 2026, total revenues of Rs. 212.99 Lakhs, net loss including other comprehensive income of Rs. 65.51 Lakhs and net cash outflows amounting to Rs. 7.13 Lakhs for the year ended on that date, as considered in the consolidated financial statements. These financial statements are unaudited and have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and our report in terms of sub-section (3) of Section 143 of the Act in so far as it relates to the aforesaid subsidiaries, is based solely on such unaudited financial statements. In our opinion and according to the information and explanations given to us by the Management, these financial statements are not material to the Group.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit and on the consideration of the reports of the other auditors on separate financial statements of the branch, trust and subsidiaries (including Limited Liability Partnership's), referred to in the Other Matters section above, we report, to the extent applicable, that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.
 - b. In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and basis consideration of reports of other auditors, except for the matters stated in the paragraph (i)(vi) below on reporting under Rule 11(g) of the Companies (Audit & Auditors) Rules, 2014 as amended and the reports of the other auditors.
 - c. The reports on the accounts of the branch office of the Holding Company audited under Section 143 (8) of the Act have been sent to us by the other auditors and have been properly dealt with in preparing this report.
 - d. The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss (including other comprehensive income), the Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
 - e. In our opinion, the aforesaid consolidated financial statements comply with the Ind AS specified under Section 133 of the Act.
 - f. On the basis of the written representations received from the directors of the Holding Company as on March 31, 2026 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary companies incorporated in India, none of the directors of the Group companies, are disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
 - g. The reservation relating to the maintenance of accounts and other matters connected therewith are as stated in paragraph 1(b) above on reporting under Section 143(3)(b) and paragraph 1(i)(vi) below on reporting under Rule 11(g).
 - h. With respect to the adequacy of internal financial controls with reference to consolidated financial statements of the Group and the operating effectiveness of such controls, refer to our separate report in "Annexure B".
 - i. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate financial statements and the other financial information of the subsidiaries (including LLPs) referred to in the Other Matters section above:
 - i. The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Group – Refer Note 45 to the consolidated financial statements.
 - ii. The Group did not have any material foreseeable losses on long-term contracts including derivative contracts.
 - iii. There has been no delay in transferring amounts to the Investor Education and Protection Fund by the Holding Company and its subsidiary companies incorporated in India during the year ended March 31, 2026.
 - iv.
 - a. The respective Managements of the Holding Company and its subsidiaries (including LLPs), which are companies incorporated in India whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiaries (including LLPs) respectively that, to the best of their knowledge and belief, as disclosed in the Note 53 to the consolidated financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company or any of such subsidiaries (including LLPs) to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Holding Company or any of such subsidiaries (including LLPs) ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - b. The respective Managements of the Holding Company and its subsidiaries (including LLPs), which are companies incorporated in India whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiaries (including LLPs) respectively that, to the best of their knowledge and belief, as disclosed in the note 54 to consolidated financial statements, no funds have been received by the Holding Company or any of such subsidiaries (including LLPs) from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company or any of such subsidiaries (including LLPs) shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries
 - v. Based on our examination and based on the other auditor's reports of subsidiary companies, incorporated in India whose financial statements have been audited under the Act:
 - i. The interim dividend paid by the Company during the year in respect of the same declared for the previous year is in accordance with section 123 of the Act to the extent it applies to payment of dividend.
 - ii. The interim dividend declared and paid by the Company during the year and until the date of this audit report is in accordance with section 123 of the Act.

- iii. The interim dividend declared by the Company during the year is in accordance with section 123 of the Act to the extent it applies to declaration of dividend. However, the said dividend was not paid on the date of this audit report. Refer Note 42 to the consolidated financial statements.
- vi. Based on examination which included test checks, the Group has used an accounting software for maintaining its books of account (managed and maintained by third-party software service provider) which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in the software except that we are unable to comment on audit trail at database level due to absence of adequate coverage in SOC-I Type-2 report, as explained in Note 50 to the standalone financial statements.
- Further, except for above, audit trail feature has operated throughout the year for all relevant transactions recorded in the accounting software. Also, during the course of audit, we did not come across any instance of audit trail feature being tampered with. Additionally, the audit trail of prior years has been preserved by the Group as per the statutory requirements for record retention to the extent it was enabled and recorded in the respective years
2. In our opinion, according to information, explanations given to us and based on the consideration of the reports of the other auditors referred to in the Other Matters section above, the remuneration paid or provided by the Holding Company and its subsidiary companies, incorporated in India to its respective Directors is in accordance with the provisions of this section 197 read with Schedule V to the Act.
3. With respect to the matters specified in paragraphs 3(xxi) and 4 of the Companies (Auditor's Report) Order, 2020 ("CARO") issued by the Central Government in terms of sub-section (11) of section 143 of the Act, to be included in the Auditor's report, according to the information and explanations given to us, based on the CARO reports issued by us and the auditors of respective companies included in the consolidated financial statements, as provided to us by the Management of the Holding company, we report that there are no qualifications or adverse remarks by the respective auditors in the CARO reports of the said companies included in the consolidated financial statements

Sr. No	Name of the Company	CIN	Type of Company (Holding /Subsidiary)	Clause number of the CARO Report which is qualified or Adverse
1	Tanla Platforms Limited	L72200TG1995PLC021262	Holding Company	None
2	Karix Mobile Private Limited	U70100TG1998PTC054527	Subsidiary Company	None
3	Valuefirst Digital Media Private Limited	U64202DL2003PTC122688	Subsidiary Company	None
5	Tanla Digital Labs Private Limited	U72900TG2019PTC137708	Subsidiary Company	None
6	Tanla Digital (India) Private Limited	U72900TG2021PTC152756	Step Subsidiary Company	None

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

Partner

Membership No. 221387

UDIN: 26221387JGNDBW6077

Place: Hyderabad

Date: April 24, 2026

ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE CONSOLIDATED FINANCIAL STATEMENTS OF TANLA PLATFORMS LIMITED

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities or business activities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial statements of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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

Partner

Membership No. 221387

UDIN: 26221387JGNDBW6077

Place: Hyderabad

Date: April 24, 2026

ANNEXURE B TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE CONSOLIDATED FINANCIAL STATEMENTS OF TANLA PLATFORMS LIMITED

[Referred to in paragraph 1(h) under 'Report on Other Legal and Regulatory Requirements' in the Independent Auditor's Report of even date to the Members of Tanla Platforms Limited on the Consolidated Financial Statements for the year ended March 31, 2026]

Report on the Internal Financial Controls with reference to consolidated financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

Opinion

In conjunction with our audit of the consolidated financial statements of Tanla Platforms Limited (hereinafter referred to as "the Holding Company") as of and for the year ended March 31, 2026, we have audited the internal financial controls with reference to consolidated financial statements of the Holding Company and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group") which are companies incorporated in India, as of that date.

In our opinion, and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on internal financial controls with reference to financial statements referred to in the Other Matters section below, the Group has, in all material respects, an adequate internal financial controls with reference to consolidated financial statements and such internal financial controls with reference to consolidated financial statements were operating effectively as at March 31, 2026, based on the internal financial controls with reference to financial statements criteria established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India ("ICAI").

Responsibilities of the Management's and Board of Directors for Internal Financial Controls

The respective Management and the Board of Directors of the Group, is responsible for establishing and maintaining internal financial controls based on the internal financial controls with reference to consolidated financial statements criteria established by the respective companies considering the essential components of internal control stated in the Guidance Note issued by the ICAI. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls with reference to consolidated financial statements of the Group, based on our audit. We conducted our audit in accordance with the Guidance Note issued by the ICAI and the Standards on Auditing prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to consolidated financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to consolidated financial statements and their operating effectiveness. Our audit of internal financial controls with reference to consolidated financial statements included obtaining an understanding of internal financial controls with reference to consolidated financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditors in terms of their reports referred to in the Other Matter paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to consolidated financial statements of the Group.

Meaning of Internal Financial Controls with Reference to Financial Statements

A company's internal financial control with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with Reference to Financial Statements

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial statements to future periods are subject to the risk that the internal financial control with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Other Matter

Our aforesaid report under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls with reference to consolidated financial statements insofar as it relates to Eleven (11) subsidiary companies (Including LLP's), which are companies incorporated in India, is based on the corresponding reports of the auditors of such companies incorporated in India.

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

Partner

Membership No. 221387

UDIN: 26221387JGNDBW6077

Place: Hyderabad

Date: April 24, 2026

Consolidated Balance Sheet as at March 31, 2026

(All amounts are in INR lakhs, unless otherwise stated)

Particulars	Note No	As at March 31, 2026	As at March 31, 2025
I. ASSETS			
Non-current assets			
(a) Property, plant and equipment	3	20,547.88	22,891.10
(b) Investment Property	8	161.82	164.65
(c) Capital work-in-progress	5	-	499.46
(d) Right-of-use assets	7	4,073.24	5,232.83
(e) Goodwill	9	26,455.15	26,455.15
(f) Other intangible assets	4	24,828.19	19,170.46
(g) Intangible assets under development	6	4,965.07	8,454.62
(h) Financial assets			
(i) Other financial assets	10	7,739.51	3,615.40
(i) Deferred tax assets (net)	11	4,490.93	4,634.39
(j) Other non-current assets	12	5,278.96	8,304.15
Total non-current assets		98,540.75	99,422.21
Current assets			
(a) Financial assets			
(i) Investments	13	2,547.76	11,986.71
(ii) Trade receivables	14	98,823.75	83,778.05
(iii) Cash and cash equivalents	15	74,801.21	50,150.30
(iv) Bank balances other than cash and cash equivalents	16	31,561.84	37,915.79
(v) Other financial assets	17	52,717.14	47,554.60
(b) Other current assets	18	14,009.37	2,963.00
Total current assets		2,74,461.07	2,34,348.45
TOTAL ASSETS		3,73,001.82	3,33,770.66
II. EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	19	1,326.17	1,346.17
(b) Other equity	21	2,47,473.84	2,25,483.25
Total equity		2,48,800.01	2,26,829.42
Liabilities			
(1) Non current liabilities			
(a) Financial liabilities			
(i) Lease liabilities	22	4,207.78	4,810.41
(ii) Other financial liabilities	24	176.18	129.68
(b) Provisions	23	369.79	315.16
Total non-current liabilities		4,753.75	5,255.25
(2) Current liabilities			

(a) Financial liabilities			
(i) Lease liabilities	22	1,063.03	1,594.33
(ii) Trade payables	25		
- Total outstanding dues of micro enterprises and small enterprises; and		2,659.45	37.60
- Total outstanding dues of trade payables other than micro enterprises and small enterprises.		65,216.90	57,418.54
(iii) Other financial liabilities	26	43,578.59	35,673.99
(b) Other current liabilities	27	2,412.69	2,559.95
(c) Provisions	23	1,782.05	1,432.20
(d) Current tax liabilities (net)	28	2,735.35	2,969.38
Total current liabilities		1,19,448.06	1,01,685.99
Total liabilities		1,24,201.81	1,06,941.24
TOTAL EQUITY AND LIABILITIES		3,73,001.82	3,33,770.66

The accompanying notes form an integral part of the consolidated financial statements

1 - 55

As per our report of even date attached
For M S K A & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Regn. No. 105047W/W101187

For and on behalf of the Board of Directors of
Tanla Platforms Limited
CIN: L72200TG1995PLC021262

Mukesh Kumar Pugalia
Partner
Membership No. 221387

Place: Hyderabad
Date: April 24, 2026

D. Uday Kumar Reddy
Chairman & CEO
DIN : 00003382

Place: Hyderabad
Date: April 24, 2026

Anubhav Batra
Chief Financial Officer

Place: Hyderabad
Date: April 24, 2026

Seshanuradha Chava
General Counsel and
Company Secretary
Membership No. A15519

Place: Hyderabad
Date: April 24, 2026

Consolidated Statement of Profit and Loss for the year ended March 31, 2026

(All amounts are in INR lakhs, unless otherwise stated)

Particulars	Note No	For the year ended March 31, 2026	For the year ended March 31, 2025
Revenue			
I. Revenue from operations	29	4,41,770.64	4,02,772.15
II. Other income	30	3,726.54	4,022.41
III. Total Income (I+II)		4,45,497.18	4,06,794.56
IV. Expenses			
Cost of services	31	3,24,306.10	2,97,698.23
Employee benefit expense	32	26,748.37	21,560.05
Finance costs	33	439.15	597.83
Depreciation and amortisation expense	34	12,220.50	9,777.43
Connectivity and related expenses	35	3,193.90	3,338.77
Other expenses	36	15,147.59	11,091.68
Total expenses (IV)		3,82,055.61	3,44,063.99
V. Profit before tax (III - IV)		63,441.57	62,730.57
VI. Income tax expense/(credit):	37		
Current tax		12,310.72	12,470.67
Provision for tax relating to earlier years		36.71	26.15
Deferred tax		179.56	(494.53)
Total Income tax expense		12,526.99	12,002.29
VII. Profit for the year (V - VI)		50,914.58	50,728.28
VIII. Other comprehensive income			
(i) Items that will not be reclassified to profit or (loss)			
Remeasurements of the net defined benefit (liability)/asset	21	(144.40)	(693.03)
Income tax relating to items that will not be reclassified to profit or (loss)	37	35.97	168.28
(ii) Items that will be reclassified to profit or (loss)			
Exchange differences in translating financial statements of foreign operations	21	4,077.65	562.78
Total Other comprehensive income net of taxes ((i) + (ii))		3,969.22	38.03
IX. Total Comprehensive income for the year (VII + VIII)		54,883.80	50,766.31
X. Total Comprehensive income for the year attributable to			
Equity holders of the Company		54,883.80	50,766.31
Non-controlling interest		-	-
XI. Earnings per equity share of of INR 1/- each	49		
1. Basic (INR)		38.36	37.76
2. Diluted (INR)		38.24	37.68

The accompanying notes form an integral part of the consolidated financial statements 1 - 55

As per our report of even date attached
For M S K A & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Regn. No. 105047W/W101187

For and on behalf of the Board of Directors of
Tanla Platforms Limited
CIN: L72200TG1995PLC021262

Mukesh Kumar Pugalia
Partner
Membership No. 221387

Place: Hyderabad
Date: April 24, 2026

D. Uday Kumar Reddy
Chairman & CEO
DIN : 00003382

Place: Hyderabad
Date: April 24, 2026

Seshanuradha Chava
General Counsel and Company
Secretary Membership No. A15519

Place: Hyderabad
Date: April 24, 2026

Anubhav Batra
Chief Financial Officer

Place: Hyderabad
Date: April 24, 2026

Consolidated Statement of Cash Flows for the year ended March 31, 2026

(All amounts are in INR lakhs, unless otherwise stated)

Particulars	Note No	For the year ended March 31, 2026	For the year ended March 31, 2025
A CASH FLOWS FROM OPERATING ACTIVITIES:			
Profit before tax		63,441.57	62,730.57
Adjustments for :			
Depreciation and amortisation expenses	34	12,220.50	9,777.43
Interest income	30	(3,398.35)	(3,103.44)
Employee stock compensation expenses (refer note 43)	32	2,871.09	1,010.63
Foreign exchange fluctuation	36	898.66	171.81
Income from investment	30	(261.48)	(789.18)
Write back of liabilities		-	(758.77)
Interest on leases	33	439.15	598.21
Provision for financial assets	36	166.66	66.94
Allowance for expected credit loss	36	1,323.22	310.01
Assets scrapped during the year	36	50.52	-
Gain on disposal of property plant and equipment		(5.82)	-
Operating profits before changes in operating assets and liabilities		77,745.72	70,014.21
Changes in operating assets and liabilities			
(Increase)/Decrease in trade receivables		(17,267.58)	(20.58)
(Increase)/Decrease in financial and non-financial assets		(7,185.96)	3,266.05
Increase/(Decrease) in financial and non-financial liabilities		9,983.10	(11,101.64)
Increase/(Decrease) in trade payables		10,442.16	10,965.33
Cash generated from operations		73,717.44	73,123.37
Income taxes paid		(16,297.96)	(8,912.90)
Net cash flows generated from operating activities		57,419.48	64,210.47
B CASH FLOWS FROM INVESTING ACTIVITIES:			
Payments for acquisition of property plant and equipment		(1,087.28)	(4,893.60)
Payments for acquisition of other intangibles		(8,677.74)	(7,869.83)
Proceeds from disposal of property plant and equipment		25.09	-
Payments for purchase of investments in mutual funds		(1,025.65)	(76,310.80)
Proceeds from sale of investments in mutual funds		10,726.08	65,113.28
Interest and other income received		3,089.98	1,340.88
Movement in other bank balances		1,699.98	(37,326.02)
Net cash flows generated from/(used in) investing activities		4,750.46	(59,946.09)
C CASH FLOWS FROM FINANCING ACTIVITIES:			
Proceeds from issue of shares		-	1.57
Purchase of treasury Shares		(1,821.46)	(2,982.69)
Shares bought back including transaction cost		(17,928.76)	-
Principal paid on lease liabilities		(1,295.58)	(1,099.20)
Interest paid on lease liabilities		(439.15)	(598.22)

Dividends paid		(16,034.08)	(16,144.63)
Net cash flows used in financing activities		(37,519.03)	(20,823.17)
D Net increase / (decrease) in cash and cash equivalents (A+B+C)		24,650.91	(16,558.79)
E Cash and cash equivalents at the beginning of the year		50,150.30	66,709.09
F Cash and cash equivalents at the end of the year	15	74,801.21	50,150.30

The accompanying notes form an integral part of the consolidated financial statements 1 - 55

As per our report of even date attached
For M S K A & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Regn. No. 105047W/W101187

For and on behalf of the Board of Directors of
Tanla Platforms Limited
CIN: L72200TG1995PLC021262

Mukesh Kumar Pugalia
Partner
Membership No. 221387

Place: Hyderabad
Date: April 24, 2026

D. Uday Kumar Reddy
Chairman & CEO
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Place: Hyderabad
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Anubhav Batra
Chief Financial Officer

Place: Hyderabad
Date: April 24, 2026

Seshanuradha Chava
General Counsel and Company
Secretary Membership No. A15519

Place: Hyderabad
Date: April 24, 2026

Consolidated Statement of Changes in Equity for the year ended March 31, 2026

(All amounts are in INR lakhs, unless otherwise stated)

A. Equity share capital

Particulars	Note No	As at March 31, 2026		As at March 31, 2025	
		No. of shares	Amount	No. of shares	Amount
Equity shares of INR. 1 each issued, subscribed and fully paid:					
Opening equity shares		13,46,17,359	1,346.17	13,44,59,860	1,344.60
Add: Issued during the year	19	-	-	1,57,499	1.57
Less: Buyback during the year	21	(20,00,000)	(20.00)	-	-
Closing equity shares*		13,26,17,359	1,326.17	13,46,17,359	1,346.17

* Includes treasury shares of 6,19,600 as of March 31, 2026 (3,19,600 as of March 31, 2025)

B. Other Equity

Particulars	Note No	Reserves & Surplus						Items of OCI			Total
		Capital reserve	General reserve	Securities premium reserve	Capital redemption reserve	Employee stock option outstanding account	Retained earnings	Foreign operations currency translation reserve	Remeasurements of the net defined benefit Plans		
Balance as at April 01, 2025		699.20	2,549.92	21,441.82	188.15	1,540.15	1,95,067.95	4,610.68	(614.62)	2,25,483.25	
Profit for the year	21	-	-	-	-	-	50,914.58	-	-	50,914.58	
Total other comprehensive income (net of tax)	21	-	-	-	-	-	-	4,077.65	(108.43)	3,969.22	
Transaction with owners in their capacity as owners											
(i) Consideration paid for purchase of treasury shares	21	-	-	(1,821.47)	-	-	-	-	-	(1,821.47)	
(ii) Issue of equity shares	19	-	-	-	-	-	-	-	-	-	
(iii) Buyback of equity share capital	21	-	-	(17,908.75)	20.00	-	(20.00)	-	-	(17,908.75)	
(iii) Dividend paid during the year	21	-	-	-	-	-	(16,014.08)	-	-	(16,014.08)	
(iv) Employee stock compensation expense											
- Shares issued on exercise of employee stock options	21	-	-	-	-	-	-	-	-	-	
- Employee stock compensation expense	32	-	-	-	-	2,871.09	-	-	-	2,871.09	
Balance as at March 31, 2026		699.20	2,549.92	1,711.60	208.15	4,411.24	2,29,948.45	8,688.33	(723.05)	2,47,493.84	
Balance as at April 01, 2024		699.20	2,549.92	22,187.43	188.15	2,766.61	1,60,484.30	4,047.89	(89.87)	1,92,833.63	
Profit for the year	21	-	-	-	-	-	50,728.28	-	-	50,728.28	
Total Other comprehensive income (net of Tax)	21	-	-	-	-	-	-	562.79	(524.75)	38.04	
Transaction with owners in their capacity as owners											
(i) Consideration paid for purchase of treasury shares	21	-	-	(2,982.69)	-	-	-	-	-	(2,982.69)	
(ii) Issue of equity shares	20	-	-	2,237.08	-	-	-	-	-	2,237.08	
(iii) Dividend paid during the year	21	-	-	-	-	-	(16,144.63)	-	-	(16,144.63)	
(iv) Employee stock compensation expense											
- Shares issued on exercise of employee stock options	21	-	-	-	-	(2,237.09)	-	-	-	(2,237.09)	
- Employee stock compensation expense	32	-	-	-	-	1,010.63	-	-	-	1,010.63	
Balance as at March 31, 2025		699.20	2,549.92	21,441.82	188.15	1,540.15	1,95,067.95	4,610.68	(614.62)	2,25,483.25	

The accompanying notes are an integral part of the consolidated financial statements 1 - 55

Notes forming part of the Consolidated Financial Statements for the year ended March 31, 2026

(All amounts are in INR lakhs, unless otherwise stated)

1. General Information

Tanla Platforms Limited (hereinafter referred to as "Tanla") ('the Company') is an Application to Person (A2P) messaging platform provider globally. The Company was incorporated on July 28, 1995 in Hyderabad, India under the provisions of Companies Act, 1956 and is currently listed on Bombay Stock Exchange and National Stock Exchange. The consolidated financial statements comprise financial statements of Tanla and its subsidiaries in India and abroad (collectively referred to as 'the Group') Tanla has its headquarters and development facilities in Hyderabad, India and serves a global customer base through its subsidiaries (in India, Singapore, United Arab Emirates, Kingdom of Saudi Arabia, Indonesia, Brazil) and a branch in Dubai. Tanla develops and delivers cutting-edge technology and products which meet the discerning needs of a diverse clientele, from enterprises to carriers across geographies.

2. Material accounting policy information

2.1. Basis of preparation

(a) Compliance

The Group prepares its financial statements in accordance with Indian Accounting Standards ("Ind AS") as per section 133 of the companies Act, 2013 notified under the Companies (Indian Accounting standards) Rules, 2015 (as amended from time to time) and presentation requirements of Division II of Schedule III to the Companies Act, 2013, ("Ind AS Compliant Schedule III"), as applicable to the consolidated financial statements.

The Ind AS financial statements were approved by the Board of Directors of the Company on April 24, 2026. The financial statements once approved by the Board of Directors needs to be adopted by the shareholders at the annual general meeting (AGM) of the Company.

(b) Basis of measurement

These consolidated financial statements have been prepared under the historical cost basis, except for the following items (refer to individual accounting policies for detail):

- Financial instruments carried at fair value through profit or loss and fair value through OCI
- Contingent consideration arising in business combinations
- Assets held for sale - Lower of carrying amount and fair value less costs of disposal
- Net defined benefit (asset)/ liability - Fair value of plan assets less present value of defined benefit obligation
- Share based payments - Equity settled options at grant date fair value and cash settled share-based payment liabilities at fair value at each reporting date

In addition, the carrying values of recognised assets and liabilities designated as hedged items in fair value hedges that would otherwise be carried at amortised cost are adjusted to record changes in the fair values attributable to the risks that are being hedged in effective hedge relationships.

(c) Presentation currency and rounding off

The consolidated financial statements are presented in Indian Rupee (INR) and all values are rounded to nearest lakhs (INR lakhs), except when otherwise indicated.

(d) Going concern

The Group has prepared the consolidated financial statements on the basis that it will continue to operate as a going concern.

2.2. Critical accounting estimates and judgements

In the preparation of the financial statements, the Group makes certain estimates and assumptions which affects carrying values of assets and liabilities. Estimates and judgements are continually evaluated based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates and assumptions. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

A. Estimates and assumptions

(a) Revenue recognition – estimating variable consideration

If the consideration in a contract includes a variable amount, the Group estimates the amount of consideration to which it will be entitled in exchange for transferring the services to the customer. The variable consideration is estimated at contract inception and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognised will not occur when the associated uncertainty with the variable consideration is subsequently resolved.

(b) Leases - estimating the incremental borrowing rate

The Group cannot readily determine the interest rate implicit in the lease, therefore, it uses its incremental borrowing rate (IBR) to measure lease liabilities. The IBR is the rate of interest that the Group would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. The IBR therefore reflects what the Group 'would have to pay', which requires estimation when no observable rates are available. The Group estimates the IBR using observable inputs (such as market interest rates) when available and is required to make certain entity-specific estimates (such as the subsidiary's stand-alone credit rating).

(c) Impairment of non-financial assets

Impairment exists when the carrying value of an asset or cash generating unit ('CGU') exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value in use. The fair value less costs of disposal calculation is based on available data from binding sales transactions, conducted at arm's length, for similar assets or observable market prices less incremental costs for disposing of the asset. The value in use calculation is based on a Discounted Cashflow ('DCF') model. The cash flows are derived from the budget for the next five years and do not include restructuring activities that the Group is not yet committed to or significant future investments that will enhance the asset's performance of the CGU being tested. The recoverable amount is sensitive to the discount rate used for the DCF model as well as the expected future cash-inflows and the growth rate used for extrapolation purposes. These estimates are most relevant to goodwill recognised by the Group.

(d) Intangible assets under development

The Group capitalises intangible asset under development for a project in accordance with the accounting policy. Initial capitalisation of costs is based on management's judgement that technological and economic feasibility is confirmed, usually when a product development project has reached a defined milestone according to an established project management model. In determining the amounts to be capitalised, management makes assumptions regarding the expected future cash generation of the project, discount rates to be applied and the expected period of benefits.

(e) Provision for expected credit losses ('ECL') of trade receivables and contract assets

The Group uses a provision matrix to calculate ECLs for trade receivables and contract assets. The provision rates are based on days past due for various customers.

The provision matrix is initially based on the Group's historical observed default rates. At every reporting date, the historical observed default rates are updated.

The assessment of the correlation between historical observed default rates, forecast economic conditions and ECLs is a significant estimate. The amount of ECLs is sensitive to changes in circumstances. The Group's historical credit loss experience may also not be representative of customer's actual default in the future.

(f) Defined benefit plans (post-employment gratuity)

In accordance with the Code on Social Security, 2020, applicable for Indian companies, the Group provides for a lump sum payment to eligible employees, at retirement or termination of employment based on the last drawn salary and years of employment with the Company in the form of gratuity.

The cost of the defined benefit gratuity plan and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate; future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds where remaining maturity of such bond correspond to expected term of defined benefit obligation.

The mortality rate is based on publicly available mortality tables. Those mortality tables tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates.

(g) Provision for leasehold dilapidations

Leasehold dilapidations relate to the estimated cost of returning a leasehold property to its original state at the end of the lease in accordance with the lease terms. The cost is recognised as depreciation of leasehold improvements over the remaining term of the lease. The main uncertainty relates to estimating the cost that will be incurred at the end of the lease.

The provision for leasehold dilapidations (if any) has been estimated based on past data of similar leases and taking expert opinion.

(h) Legal proceedings – estimates of claims and legal processes

The Group reviews outstanding legal cases following developments in the legal proceedings and at each reporting date, in order to assess the need for provisions and disclosures in its financial statements. Among the factors considered in making decisions on provisions are the nature of litigation, claim or assessment, the legal process and potential level of damages in the jurisdiction in which the litigation, claim or assessment has been brought, the progress of the case (including the progress after the date of the financial statements but before those statements are issued), the opinions or views of legal advisers, experience on similar cases and any decision of the Group's management as to how it will respond to the litigation, claim or assessment.

B. Judgements

Leases – determining the lease term of contracts with renewal and termination options – Group as lessee

The Group determines the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised.

The Group has several lease contracts that include extension and termination options. The Group applies judgement in evaluating whether it is reasonably certain whether or not to exercise the option to renew or terminate the lease. That is, it considers all relevant factors that create an economic incentive for it to exercise either the renewal or termination. After the commencement date, the Group reassesses the lease term if there is a significant event or change in circumstances that is within its control and affects its ability to exercise or not to exercise the option to renew or to terminate (e.g., construction of significant leasehold improvements or significant customisation to the leased asset).

The Group included the renewal period as part of the lease term for leases of plant and equipment with shorter non-cancellable period (i.e., three to five years). The Group typically exercises its option to renew for these leases because there will be a significant negative effect on operations if a replacement asset is not readily available. The renewal periods for leases of land and buildings with longer non-cancellable periods (i.e., 10 to 15 years) are not included as part of the lease term as these are not reasonably certain to be exercised. In addition, the renewal options for leases of other assets are not included as part of the lease term because the Group typically leases such assets for not more than the initial lease period and, hence, is not exercising any renewal options. Furthermore, the periods covered by termination options are included as part of the lease term only when they are reasonably certain not to be exercised.

2.3. Fair value measurement

A number of assets and liabilities included in the Group's consolidated financial statements require measurement at, and/or disclosure of, fair value. The fair value measurement of the Group's financial and non-financial assets and liabilities utilises market observable inputs and data as far as possible. Inputs used in determining fair value measurements are categorised into different levels based on how observable the inputs used in the valuation technique utilised are (the 'fair value hierarchy'):

- ▶ **Level 1:** Quoted prices in active markets for identical items (unadjusted)
- ▶ **Level 2:** Observable direct or indirect inputs other than Level 1 inputs
- ▶ **Level 3:** Unobservable inputs (i.e. not derived from market data).

The classification of an item into the above levels is based on the lowest level of the inputs used that has a significant effect on the fair value measurement of the item. Transfers of items between levels are recognised in the period they occur.

The Group measures a number of items at fair value as follows:

Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the DCF model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

Share-based payments

For the measurement of the fair value of equity-settled transactions with employees at the grant date, the Group uses quoted market value or Black-Scholes Model (as applicable). Estimating fair value for share-based payment transactions requires determination of the most appropriate valuation model, which is dependent on the terms and conditions of the grant. This estimate also requires determination of the most appropriate inputs to the valuation model including the expected life of the share option, volatility and dividend yield and making assumptions about them.

2.4. Climate related matters

The Group considers climate-related matters in estimates and assumptions, where appropriate. This assessment includes a wide range of possible impacts on the Group due to both physical and transition risks. Even though the Group believes its business model, products and services will still be viable after the transition to a low-carbon economy, climate-related matters increase the uncertainty in estimates and assumptions underpinning several items in the consolidated financial statements. Even though climate-related risks might not currently have a significant impact on measurement, the Group is closely monitoring relevant changes and developments, such as new climate-related legislation. The items and considerations that are most directly impacted by climate-related matters are as follows.

- a. **Useful lives of property, plant and equipment and investment properties** When reviewing the residual values and expected useful lives of assets, the Group considers climate-related matters, such as climate-related legislation and regulations that may restrict the use of assets or require significant capital expenditures.
- b. **Impairment of non-financial assets** The value-in-use may be impacted in several different ways by transition risk in particular, such as climate-related legislation and regulations and changes in demand for the Group's services. The Group has concluded that no single climate-related assumption is a key assumption for the impairment test of goodwill for the current year.

2.5. Current versus non-current classification

The Group segregates assets and liabilities into current and non-current categories for presentation in the balance sheet after considering its normal operating cycle and other criteria set out in Ind AS 1 Presentation of Financial Statements. For this purpose, current assets and liabilities include the current portion of non-current assets and liabilities respectively. Deferred tax assets and liabilities are always classified as non-current.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Group has identified period up to twelve months as its operating cycle.

2.6. Basis of consolidation

Where the Group has control over an investee, it is classified as a subsidiary. The Group controls an investee if all three of the following elements are present:

- i. power over the investee,
- ii. exposure to variable returns from the investee, and
- iii. the ability of the investor to use its power to affect those variable returns.

Control is reassessed whenever facts and circumstances indicate that there may be a change in any of these elements of control. De-facto control exists in situations where the Group has the practical ability to direct the relevant activities of the investee without holding the majority of the voting rights. In determining whether de-facto control exists, the Group considers all relevant facts and circumstances, including:

- i. The size of the Company's voting rights relative to both the size and dispersion of other parties who hold voting rights
- ii. Substantive potential voting rights held by the Company and by other parties
- iii. Other contractual arrangements
- iv. Historic patterns in voting attendance

The standalone financial statements of the Parent Company, its subsidiary companies and its controlled trust have been combined on line by line basis by adding together the book values of like items of assets and liabilities, income and expenses after eliminating intra group balances and intra group transactions except where cost cannot be recovered. The unrealised profits or losses resulting from the intra group transactions and balances have been eliminated.

The consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances and necessary adjustments required for deviations, if any, are made in the consolidated financial statements. The consolidated financial statements are presented in the same manner as the Parent Company's separate financial statements.

The consolidated financial statements of the subsidiary companies and controlled trust used in the consolidation are drawn up to the same reporting date as of the Parent Company.

The following wholly owned subsidiaries have been considered for the purpose of preparing the consolidated financial statements.

1. Tanla Mobile Asia Pacific Pte Limited
2. Tanla Digital Labs Private Limited
3. Karix Mobile Private Limited
4. PT Karix Communications Indonesia (w.e.f February 14, 2025)
5. Karix Mobile LLC (w.e.f June 19, 2025)
6. Karix Brazil LTDA (w.e.f January 09, 2026)
7. Tanla Foundation
8. ValueFirst Digital Media Private Limited
9. Gamooga Softtech Private Limited*
10. Tanla Digital (India) Private Limited
11. Karix Mobile FZ LLC (Formerly known as :Tanla Digital Labs FZ-LLC)
12. Tanla Digital Labs Private Limited., London,(UK) (liquidated on February 11, 2025)
13. ValueFirst Connect Private Limited
14. Transcendent Communications Private Limited
15. Communique Technology Private Limited
16. Instacamp Marketing Private Limited (dissolved on November 20, 2025)
17. Octane Marketing Private Limited
18. Unimobile Messaging Solutions LLP
19. Navin Communications LLP (dissolved on September 28, 2024)
20. Eyespot Technologies LLP (dissolved on September 28, 2024)
21. Supertech Communications LLP (dissolved on March 25, 2026)
22. Srinand Communications LLP (dissolved on September 28, 2024)
23. Mobtel Services LLP (dissolved on September 28, 2024)
24. TPL ESOP Trust (w.e.f May 28, 2024)
25. Tanla Mobile Middle East LLC (w.e.f January 30, 2025)
26. Ontime Communications LLP (dissolved on March 25, 2026)
27. ValueFirst Digital Media Pte. Limited

2.7. Summary of material accounting policy information

(a) Property, plant and equipment

Items of property, plant and equipment are initially recognised at cost. The cost includes the purchase price, directly attributable costs and the estimated present value of any future unavoidable costs of dismantling and removing items.

Freehold land is not depreciated. Depreciation on assets under construction does not commence until they are complete and available for use. Depreciation is provided on straight line basis on all other items of property, plant and equipment so as to write off their carrying value over their expected useful economic lives as follows. When significant parts of plant and equipment are required to be replaced at intervals, the Group depreciates them separately based on their specific useful lives.

Property, plant and equipment	Schedule II (Years)	Useful Life (Years)
Leasehold improvement	10	Lower of useful life of asset or lease period
Buildings & Interiors	60	6-60
Computers	3-6	3-6
Servers and networks	6	6
End user devices, such as, desktops, laptops, etc.	3	3
Furniture & Fixtures	10	1.67-10
Office Equipment	5	1.67-10
Vehicles	8	3-4

The Group, based on internal assessment made by the management, the Group depreciates certain items of PPE which are different from the useful life prescribed in Schedule II to the Act. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used.

Advances paid towards the acquisition of property, plant and equipment outstanding at each balance sheet date is classified as capital advances under other non-current assets and the cost of assets not put to use before such date are disclosed under capital work-in-progress ("CWIP"). CWIP is stated at cost, net of accumulated impairment loss, if any.

The Group reviews the estimated residual values and expected useful lives of assets at least annually. In particular, the Group considers the impact of health, safety and environmental legislation in its assessment of expected useful lives and estimated residual values. Furthermore, the Group considers climate related matters, including physical and transition risks. Specifically, the Group determines whether climate related legislation and regulations might impact either the useful life or residual values, e.g., by banning or restricting the use of the Group's fossil fuel-driven machinery and equipment or imposing additional energy efficiency requirements on the Group's buildings.

An item of property, plant and equipment and any significant part initially recognised is de-recognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is de-recognised.

(b) Leases

Identifying leases

The Group accounts for a contract, or a portion of a contract, as a lease when it conveys the right to use an asset for a period of time in exchange for consideration. Leases are those contracts that satisfy the following criteria:

- There is an identified asset;
- The Group obtains substantially all the economic benefits from use of the asset; and
- The Group has the right to direct use of the asset.

The Group considers whether the supplier has substantive substitution rights. If the supplier does have those rights, the contract is not identified as giving rise to a lease.

In determining whether the Group obtains substantially all the economic benefits from use of the asset, the Group considers only the economic benefits that arise from use of the asset, not those incidental to legal ownership or other potential benefits.

In determining whether the Group has the right to direct use of the asset, the Group considers whether it directs how and for what purpose the asset is used throughout the period of use. If there are no significant decisions to be made because they are pre-determined due to the nature of the asset, the Group considers whether it was involved in the design of the asset in a way that predetermines how and for what purpose the asset will be used throughout the period of use. If the contract or portion of a contract does not satisfy these criteria, the Group applies other applicable Ind AS(s) rather than Ind AS 116 "Leases".

Group as a lessee

The Group applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Group recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

1) Right-of-use assets - The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

2) Lease liabilities - At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option

reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects the Group exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs. In calculating the present value of lease payments, the Group uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

3) Short-term leases and leases of low-value assets - The Group applies the short-term lease recognition exemption to its short-term leases of equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

Group as a lessor

Leases in which the Group does not transfer substantially all the risks and rewards incidental to ownership of an asset is classified as operating leases. Rental income arising is accounted for on a straight-line basis over the lease term. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

Leases are classified as finance leases when substantially all of the risks and rewards of ownership transfer from the Group to the lessee. Amounts due from lessees under finance leases are recorded as receivables at the Group's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease.

(c) Investment properties

Investment properties comprise completed property (land or a building or part of a building or both) that is held, or to be held, to earn rentals or for capital appreciation or both.

More specifically, investment property includes building owned by the Group (or a right-of-use asset relating to a building held by the Group) and leased out under operating lease(s).

Investment properties are measured initially at cost, including transaction costs. Subsequent to initial recognition, investment properties are stated at cost less accumulated depreciation and accumulated impairment loss, if any. The cost includes the cost of replacing parts and borrowing costs for long-term construction projects if the recognition criteria are met. When significant parts of the investment properties are required to be replaced at intervals, the Group depreciates them separately based on their specific useful lives. All other repair and maintenance costs are recognised in profit or loss as incurred. The Group, in compliance with Schedule II to the Act, depreciates the building over 60 years.

Though the Group measures investment properties using cost based measurement, the fair value of investment property is disclosed in the notes. Fair values are determined based on an annual evaluation performed by an accredited external independent valuer applying a valuation model recommended by the International Valuation Standards Committee. Investment properties are derecognised either when they have been disposed off or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in profit or loss in the period of derecognition. In determining the amount of consideration from the derecognition of investment properties, the Group considers the effects of variable consideration, existence of a significant financing component, non-cash consideration, and consideration payable to the buyer (if any).

Rent receivable is recognised on a straight-line basis over the period of the lease. Where an incentive (such as a rent free period) is given to a tenant, the carrying value of the investment property excludes any amount reported as a separate asset as a result of recognising rental income on this basis.

(d) Intangible assets

Externally acquired intangible assets

Externally acquired intangible assets are initially recognised at cost and subsequently amortised on a straight-line basis over their useful economic lives. Intangible assets are recognised on business combinations if they are separable from the acquired entity or give rise to other contractual/legal rights. The amounts ascribed to such intangibles are arrived at by using appropriate valuation techniques (see section related to critical accounting estimates and judgements below).

In-process research and development programmes acquired in such combinations are recognised as an asset even if subsequent expenditure is written off because the criteria specified in the policy for development costs below are not met.

Internally generated intangible assets (development costs)

Expenditure on internally developed products is capitalised if it can be demonstrated that:

- a. it is technically feasible to develop the product for it to be sold
- b. adequate resources are available to complete the development
- c. there is an intention to complete and sell the product
- d. the Group is able to sell the product
- e. sale of the product will generate future economic benefits, and
- f. expenditure on the project can be measured reliably.

Development expenditure not satisfying the above criteria and expenditure on the research phase of internal projects are recognised in the consolidated statement of profit and loss as incurred.

The significant intangibles recognised by the Group, their useful economic lives and the methods used to determine the cost of intangibles acquired in a business combination are as follows:

Intangible assets	Useful Life (Years)
Platforms	6
Software	6
Other intangible assets includes Customer Relationships, Trade name, Technology and Non Compete	2-8

The amortisation expense is included within the 'depreciation and amortisation expense' in the consolidated statement of profit and loss.

(e) Business combinations and goodwill

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred measured at acquisition date fair value and the amount of any non-controlling interests in the acquiree. For each business combination, the Group elects whether to measure the non-controlling interests in the acquiree at fair value or at the proportionate share of the acquiree's identifiable net assets. Acquisition-related costs are expensed in the periods in which the costs are incurred and the services are received, with the exception of the costs of issuing debt or equity securities that are recognised in accordance with Ind AS 32 Financial Instruments: Presentation and Ind AS 109 Financial instruments .

At the acquisition date, the identifiable assets acquired, and the liabilities assumed are generally recognised at their acquisition date fair values. For this purpose, the liabilities assumed include contingent liabilities representing present obligation and they are measured at their acquisition date fair values irrespective of the fact that outflow of resources embodying economic benefits is not probable.

When the Group acquires a business, it assesses the financial assets and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date. This includes the separation of embedded derivatives in host contracts by the acquiree.

If the business combination is achieved in stages, any previously held equity interest is re-measured at its acquisition date fair value and any resulting gain or loss is recognised in profit or loss or OCI, as appropriate.

Any contingent consideration to be transferred by the acquirer is recognised at fair value at the acquisition date. Contingent consideration classified as an asset or liability that is a financial instrument and within the scope of Ind AS 109 Financial Instruments, is measured at fair value with changes in fair value recognised in profit or loss in accordance with Ind AS 109. If the contingent consideration is not within the scope of Ind AS 109, it is measured in accordance with the appropriate Ind AS and shall be recognised in profit or loss. Contingent consideration that is classified as equity is not re-measured at subsequent reporting dates and subsequently its settlement is accounted for within equity.

Goodwill represents the excess of the cost of a business combination over the Group's interest in the fair value of identifiable assets, liabilities and contingent liabilities acquired.

Cost comprises the fair value of assets given, liabilities assumed and equity instruments issued, plus the amount of any non-controlling interests in the acquiree plus, if the business combination is achieved in stages, the fair value of the existing equity interest in the acquiree. Contingent consideration is included in cost at its acquisition date fair value and, in the case of contingent consideration classified as a financial liability, remeasured subsequently through profit or loss.

Goodwill is capitalised as an intangible asset with any impairment in carrying value being charged to the profit and loss. Where the fair value of identifiable assets, liabilities and contingent liabilities exceed the fair value of consideration paid, the excess is credited in full to the other comprehensive income and accumulated in equity as capital reserve on the acquisition date.

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(f) Impairment of non-financial assets (excluding deferred tax assets)

The Group assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Group estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or CGU's fair value less costs of disposal and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

Impairment charges are included in profit or loss, except to the extent they reverse gains previously recognised in other comprehensive income. An impairment loss recognised for goodwill is not reversed.

(g) Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less, and – for the purpose of the statement of cash flows – bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the consolidated balance sheet.

Cash Flow Statement – Cash flows are reported using the indirect method, whereby Profit / (loss) before exceptional items, share of profit/loss of associate and income tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, investing and financing activities of the Group are segregated.

(h) Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

A. Financial assets

(a) Initial recognition and measurement – Financial assets are classified, at initial recognition, as subsequently measured at amortised cost, fair value through other comprehensive income (OCI), and fair value through profit or loss. The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Group's business model for managing them. With the exception of trade receivables that do not contain a significant financing component or for which the Group has applied the practical expedient, the Group initially measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs. Trade receivables that do not contain a significant financing component or for which the Group has applied the practical expedient are measured at the transaction price determined under Ind AS 115. Refer to the accounting policies in section(s) Revenue from contracts with customers.

In order for a financial asset to be classified and measured at amortised cost or fair value through OCI, it needs to give rise to cash flows that are 'solely payments of principal and interest' (SPPI) on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level. Financial assets with cash flows that are not SPPI are classified and measured at fair value through profit or loss, irrespective of the business model.

The Group's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both. Financial assets classified and measured at amortised cost are held within a business model with the objective to hold financial assets in order to collect contractual cash flows while financial assets classified and measured at fair value through OCI are held within a business model with the objective of both holding to collect contractual cash flows and selling.

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace (regular way trades) are recognised on the trade date, i.e., the date that the Group commits to purchase or sell the asset.

(b) Subsequent measurement – For purposes of subsequent measurement, financial assets are classified in four categories:

► Financial assets at amortised cost (debt instruments)

A 'financial asset' is measured at the amortised cost if both the following conditions are met:

- a. The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- b. Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

This category is the most relevant to the Group. After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in other income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. The Group's financial assets at amortised cost includes trade receivables and loans to related parties included under other financial assets.

► Financial assets at fair value through other comprehensive income (FVTOCI) with recycling of cumulative gains and losses (debt instruments)

A 'financial asset' is classified as at the FVTOCI if both of the following criteria are met:

- a. The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b. The asset's contractual cash flows represent SPPI.

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. For debt instruments, at fair value through OCI, interest income, foreign exchange revaluation and impairment losses or reversals are recognised in the profit or loss and computed in the same manner as for financial assets measured at amortised cost. The remaining fair value changes are recognised in OCI. Upon derecognition, the cumulative fair value changes recognised in OCI is reclassified from the equity to profit or loss.

► Financial assets designated at fair value through OCI with no recycling of cumulative gains and losses upon derecognition (equity instruments)

Upon initial recognition, the Group can elect to classify irrevocably its equity investments as equity instruments designated at fair value through OCI when they meet the definition of equity under Ind AS 32 Financial Instruments: Presentation and are not held for trading. The classification is determined on an instrument-by-instrument basis.

Gains and losses on these financial assets are never recycled to profit or loss. Dividends are recognised as other income in the statement of profit and loss when the right of payment has been established, except when the Group benefits from such proceeds as a recovery of part of the cost of the financial asset, in which case, such gains are recorded in OCI. Equity instruments designated at fair value through OCI are not subject to impairment assessment.

The Group has elected to classify irrevocably certain equity investments under this category.

► **Financial assets at fair value through profit or loss**

Financial assets in this category are those that are held for trading and have been either designated by management upon initial recognition or are mandatorily required to be measured at fair value under Ind AS 109 i.e. they do not meet the criteria for classification as measured at amortised cost or FVOCI. Management only designates an instrument at FVTPL upon initial recognition, if the designation eliminates, or significantly reduces, the inconsistent treatment that would otherwise arise from measuring the assets or liabilities or recognising gains or losses on them on a different basis. Such designation is determined on an instrument-by-instrument basis. For the Group, this category includes derivative instruments and listed equity investments which the Group had not irrevocably elected to classify at fair value through OCI. The Group has not designated any financial assets at FVTPL. Equity instruments which are held for trading and contingent consideration recognised by an acquirer in a business combination to which Ind AS 103 applies are classified as at FVTPL.

Financial assets at fair value through profit or loss are carried in the balance sheet at fair value with net changes in fair value recognised in the statement of profit and loss.

Interest earned on instruments designated at FVTPL is accrued in interest income, using the EIR, taking into account any discount/ premium and qualifying transaction costs being an integral part of instrument. Interest earned on assets mandatorily required to be measured at FVTPL is recorded using the contractual interest rate.

(c) Derecognition – A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e. removed from the Group's consolidated balance sheet) when:

► The rights to receive cash flows from the asset have expired, or

► The Group has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Group has transferred substantially all the risks and rewards of the asset, or (b) the Group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Group has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Group continues to recognise the transferred asset to the extent of the Group's continuing involvement. In that case, the Group also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Group has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Group could be required to repay.

(d) Impairment of financial assets – Expected credit loss (ECL) is recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (a lifetime ECL).

For trade receivables and contract assets, the Group provides for higher of amount arrived at based on (a) the internal policy of providing old outstanding balances exceeding 1 year by 100% (other than inter-company balances and government / public sector undertaking dues) and (b) applying a simplified approach in calculating ECLs.

The Group, while following simplified approach, does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Group has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. In addition, the Group considers that there has been a significant increase in credit risk when contractual payments are more than 30 days past due.

The Group considers a financial asset in default when contractual payments are 90 days past due. However, in certain cases, the Group may also consider a financial asset to be in default when internal or external information indicates that the Group is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Group. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

B. Financial liabilities

(a) Initial recognition and measurement – Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, financial liabilities at amortised cost or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

All financial liabilities are recognised initially at fair value and, in the case of financial liabilities at amortised cost, net of directly attributable transaction costs.

(b) Subsequent measurement – For purposes of subsequent measurement, financial liabilities are classified in two categories:

► **Financial liabilities at fair value through profit or loss**

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss.

Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the Group that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

Gains or losses on liabilities held for trading are recognised in the profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/losses attributable to changes in own credit risk are recognised in OCI. These gains/losses are not subsequently transferred to profit and loss. However, the Group may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit and loss. The Group has not designated any financial liability as at fair value through profit or loss.

► **Financial liabilities at amortised cost**

This is the category most relevant to the Group. After initial recognition, interest-bearing financial liabilities at amortised cost are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

(c) Derecognition – A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit and loss.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the consolidated balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the assets and settle the liabilities simultaneously.

(i) Equity Share capital

Ordinary shares are classified as equity. No gain or loss is recognised in the statement of profit and loss on purchase, sale, issue or cancellation of equity instruments, except in case of employee stock options. Incremental costs directly attributable to the issuance of equity shares or buyback of equity shares are recognised as a deduction from equity, net of taxes.

(j) Treasury Shares

The Company has created Tanla ESOP Trust('Trust') for providing share-based payment to its employees. The Company uses Trust as a vehicle for distributing shares to employees under the employee remuneration schemes. The Trust buys shares of the Parent from the market, for giving shares to employees. The Company treats Trust as its extension and shares held by Trust are treated as treasury shares. Own equity instruments that are reacquired (treasury shares) are recognised at cost and deducted from equity. No gain or loss is recognised in profit or loss on the purchase, sale, issue or cancellation of the own equity instruments. Any difference between the carrying amount and the consideration, if reissued, is recognised in capital reserve. Share options exercised during the reporting period are satisfied with treasury shares.

(k) Dividends

Dividends are recognised when they become legally payable. In the case of interim dividends to equity shareholders, this is when declared by the directors. In the case of final dividends, this is when approved by the shareholders at the AGM.

(l) Provisions and contingent liabilities

The Group has recognised provisions for liabilities of uncertain timing or amount including those for legal and tax related disputes. The provision is measured at the best estimate of the expenditure required to settle the obligation at the reporting date, discounted at a pre-tax rate reflecting current market assessments of the time value of money and risks specific to the liability.

Contingent liability is–

- a. a possible obligation arising from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group, or
- b. a present obligation that arises from past events but is not recognised because
 - it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or
 - the amount of the obligation cannot be measured with sufficient reliability.

The Group does not recognise a contingent liability but discloses its existence and other required disclosures in notes to the consolidated financial statements, unless the possibility of any outflow in settlement is remote.

(m) Revenue from contracts with customers

Performance obligations and timing of revenue recognition

Majority of the Group's revenue is derived from national long distance (NLD) & international long distance (ILD) Messaging services, WhatsApp, Rich Communication Service (RCS) and other services like Voice, email etc. or of similar nature service rendered to enterprise customers.

The Group determines, based on the terms of agreements entered into with customers, whether each performance obligation is satisfied over time or at a point in time. Revenue from contracts with customers is recognised when the service-rendering entity delivers the agreed service.

Determining the transaction price

Revenue is measured based on the transaction price, as specified in the contract with the customer. It is measured based on the number of messages delivered, as mutually agreed, which adjusted for volume discounts, if any. Revenue also excludes taxes collected from customers which are subsequently remitted to the government.

Revenue from customers is recognised at the occurrence of the event satisfying performance obligation mentioned in the agreement and the service rendering entity is entitled to the consideration in exchange of the delivery of the agreed event.

- a. Revenue from messaging services is recognised at a rate per message based on the number of messages processed where there is no uncertainty as to measurement,
- b. Revenue in the form of platform fee is recognised at an applicable revenue share percentage on the total consideration derived from platform usage.
- c. Revenue from fixed-price contracts such as Platform set-up, integration services and training services, where the performance obligations are satisfied and where there is no uncertainty as to measurement of consideration, is recognised as and when the services are provided. Revenue also excludes taxes collected from customers which are subsequently remitted to the government.
- d. Revenue from other services is recognised based on the rate per transaction for the number of transactions processed on our platform which is subject to mutual agreement of volume of transactions processed.

Allocating amounts to performance obligations

For most contracts, there is a fixed unit price for each type of service, with reductions given for bulk orders placed at a specific time. Therefore, there is no judgement involved in allocating the contract price to each unit ordered in such contracts.

Contract assets are recognized when a service is rendered but invoice is pending. Contract assets are classified as unbilled receivables when the right to receive consideration is unconditional and only the act of invoicing is pending, as per the contractual terms. The final billing is subject to mutual agreement on the volume of transactions processed or messages delivered, in accordance with the terms of the contract.

(n) Foreign currency translation

Functional and presentation currency

Items included in the consolidated financial statements are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The consolidated financial statements are presented in Indian National Rupee (INR), which is the Company's functional and Group's presentation currency.

Transactions and balances

On initial recognition, all foreign currency transactions are recorded by applying to the foreign currency amount the exchange rate between the functional currency and the foreign currency at the date of the transaction. Gains/losses arising out of fluctuation in foreign exchange rates between the transaction date and settlement date are recognised in the profit and loss.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date and the exchange differences are recognised in the profit and loss. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognised in OCI or profit or loss are also recognised in OCI or profit or loss, respectively).

Group companies

The results and financial position of foreign operations (none of which has the currency of a hyperinflationary economy) that have a functional currency different from the presentation currency are translated into the presentation currency as follows:

- ▶ assets and liabilities are translated at the closing rate at the date of that balance sheet
 - ▶ income and expenses are translated at average exchange rates (unless this is not a reasonable approximation of the cumulative effect of the rates prevailing on the transaction dates, in which case income and expenses are translated at the dates of the transactions), and
 - ▶ All resulting exchange differences are recognised in other comprehensive income.
- When a foreign operation is sold, the associated exchange differences are reclassified to profit or loss, as part of the gain or loss on sale.

Goodwill and fair value adjustments arising on the acquisition of a foreign operation are treated as assets and liabilities of the foreign operation and translated at the closing rate.

(o) Employee benefits

Defined contribution schemes

Contributions to defined contribution schemes are charged to the profit and loss in the year to which they relate.

Defined benefit schemes

Defined benefit scheme surpluses and deficits are measured at:

- i. The fair value of plan assets at the reporting date; less
- ii. Plan liabilities calculated using the projected unit credit method discounted to its present value using yields available on government bonds that have maturity dates approximating to the terms of the liabilities and are denominated in the same currency as the post-employment benefit obligations; less
- iii. The effect of minimum funding requirements agreed with scheme trustees.

Remeasurements of the net defined obligation are recognised directly within equity. The remeasurements include:

- i. Actuarial gains and losses
- ii. Return on plan assets (interest exclusive)
- iii. Any asset ceiling effects (interest exclusive).

Service costs are recognised in profit or loss, and include current and past service costs as well as gains and losses on curtailments.

Net interest expense (income) is recognised in profit or loss, and is calculated by applying the discount rate used to measure the defined benefit obligation (asset) at the beginning of the annual period to the balance of the net defined benefit obligation (asset), considering the effects of contributions and benefit payments during the period.

Gains or losses arising from changes to scheme benefits or scheme curtailment are recognised immediately in profit or loss. Settlements of defined benefit schemes are recognised in the period in which the settlement occurs.

Other employee benefits

Other employee benefits that are expected to be settled wholly within 12 months after the end of the reporting period are treated as short-term employee benefits and presented as current liabilities. The Group recognises expected cost of short-term employee benefit as an expense, when an employee renders the related service.

Other employee benefits that are not expected to be settled wholly within 12 months after the end of the reporting period are presented as non-current liabilities (the obligations are presented as current liabilities in the balance sheet if the entity does not have an unconditional right to defer the settlement for at least twelve months after the reporting date) and calculated using the projected unit credit method and then discounted using yields available on government bonds that have maturity dates approximating to the expected remaining period to settlement and are denominated in the same currency as the post-employment benefit obligations. Remeasurement gains/losses are immediately taken to the statement of profit and loss.

Share-based payments

Equity-settled transactions

The cost of equity-settled transactions is determined by the fair value at the date when the grant is made using an appropriate valuation model. That cost is recognised, together with a corresponding increase in share options outstanding account in equity, over the period in which the performance and/or service conditions are fulfilled in employee benefits expense. The cumulative expense recognised for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the Group's best estimate of the number of equity instruments that will ultimately vest. The expense or credit in the statement of profit and loss for a period represents the movement in cumulative expense recognised as at the beginning and end of that period and is recognised in employee benefits expense.

Service and non-market performance conditions are not taken into account when determining the grant date fair value of awards, but the likelihood of the conditions being met is assessed as part of the Group's best estimate of the number of equity instruments that will ultimately vest. Market performance conditions are reflected within the grant date fair value. Any other conditions attached to an award, but without an associated service requirement, are considered to be non-vesting conditions. Non-vesting conditions are reflected in the fair value of an award and lead to an immediate expensing of an award unless there are also service and/or performance conditions.

No expense is recognised for awards that do not ultimately vest because non-market performance and/or service conditions have not been met. Where awards include a market or non-vesting condition, the transactions are treated as vested irrespective of whether the market or non-vesting condition is satisfied, provided that all other performance and/or service conditions are satisfied.

When the terms of an equity-settled award are modified, the minimum expense recognised is the grant date fair value of the unmodified award, provided the original vesting terms of the award are met. An additional expense, measured as at the date of modification, is recognised for any modification that increases the total fair value of the share-based payment transaction, or is otherwise beneficial to the employee. Where an award is cancelled by the entity or by the counterparty, any remaining element of the fair value of the award is expensed immediately through profit or loss.

The dilutive effect of outstanding options is reflected as additional share dilution in the computation of diluted earnings per share.

(p) Income taxes

Tax expense comprises current income tax expense and deferred tax.

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be paid to or recovered from the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the countries where the Group operates and generates taxable income.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and considers whether it is probable that a taxation authority will accept an uncertain tax treatment. The Group reflects the effect of uncertainty for each uncertain tax treatment by using either most likely method or expected value method, depending on which method predicts better resolution of the treatment.

Deferred tax

Deferred tax is provided using the balance sheet approach on temporary differences between the tax base of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

- ▶ When the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss and does not give rise to equal taxable and deductible temporary differences.

- ▶ In respect of taxable temporary differences associated with investments in subsidiaries, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised, except:

- ▶ When the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss and does not give rise to equal taxable and deductible temporary differences.

- ▶ In respect of deductible temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

In assessing the recoverability of deferred tax assets, the Group relies on the same forecast assumptions used elsewhere in the financial statements and in other management reports, which, among other things, reflect the potential impact of climate-related development on the business, such as increased cost of production as a result of measures to reduce carbon emission.

In the situations where the entity is entitled to a tax holiday under the Income-tax Act, 1961 enacted in India, or tax laws prevailing in the respective tax jurisdictions where they operate, no deferred tax (asset or liability) is recognised in respect of temporary differences which reverse during the tax holiday period, to the extent the entity's gross total income is subject to the deduction during the tax holiday period. Deferred tax in respect of temporary differences which reverse after the tax holiday period is recognised in the year in which the temporary differences originate. However, the entity restricts recognition of deferred tax assets to the extent it is probable that sufficient future taxable income will be available against which such deferred tax assets can be realised. For recognition of deferred taxes, the temporary differences which originate first are considered to reverse first.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised, or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in OCI or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

The Group offsets deferred tax assets and deferred tax liabilities if and only if it has a legally enforceable right to set off current tax assets and current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities which intend either to settle current tax liabilities and assets on a net basis, or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

Minimum alternate tax ('MAT') paid in a year is charged to the statement of profit and loss as current tax for the year. The deferred tax asset is recognised for MAT credit available only to the extent that it is probable that the entity will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the entity recognises MAT credit as an asset, it is created by way of credit to the statement of profit and loss and shown as part of deferred tax asset. The entity reviews the 'MAT credit entitlement' asset at each reporting date and writes down the asset to the extent that it is no longer probable that it will pay normal tax during the specified period.

(q) Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss attributable to equity holders of the parent by the weighted average number of equity shares outstanding during the period.

The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders of the parent and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

(r) Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The Board of directors monitors the operating results of all product segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit and loss and is measured consistently with profit and loss in the Summary Statements.

The operating segments have been identified on the basis of the nature of products/services. Further:

- i. Segment revenue includes sales and other income directly identifiable with / allocable to the segment including inter-segment revenue. Expenses that are directly identifiable with / allocable to segments are considered for determining the segment result.
- ii. Expenses which relate to the Group as a whole and not allocable to segments are included under unallocable expenditure.
- iii. Income which relates to the Group as a whole and not allocable to segments is included in unallocable income.
- iv. Segment results includes margins on inter-segment sales which are reduced in arriving at the profit before tax of the Group.
- v. Segment assets and liabilities include those directly identifiable with the respective segments. Unallocable assets and liabilities represent the assets and liabilities that relate to the Group as a whole and not allocable to any segment.
- vi. Segment revenue resulting from transactions with other business segments is accounted on the basis of transfer price agreed between the segments. Such transfer prices are either determined to yield a desired margin or agreed on a negotiated business.

(s) Events after the reporting period

If the Group receives information after the reporting period, but prior to the date when the financial statements are approved for issue, about conditions that existed at the end of the reporting period, it will assess whether the information affects the amounts that it recognises in its consolidated financial statements. The Group will adjust the amounts recognised in its consolidated financial statements to reflect any adjusting events after the reporting period and update the disclosures that relate to those conditions in light of the new information. For non-adjusting events after the reporting period, the Group will not change the amounts recognised in its consolidated financial statements, but will disclose the nature of the non adjusting event and an estimate of its financial effect, or a statement that such an estimate cannot be made, if applicable.

(t) New and amended standards adopted by Group

The Ministry of corporate Affairs ("MCA") notified amendments on May 7, 2025 and August 13, 2025 under the Companies (Indian Accounting Standards) Amendment Rules, 2025 and the Companies (Indian Accounting Standards) Second Amendment Rules, 2025, respectively, which is effective from annual reporting periods beginning on or after 1 April 2025.

i. Amendment to Ind AS 7 and Ind AS 107 – Supplier Finance Arrangement:

The amendments to Ind AS 7 'Statement of Cash Flows' and Ind AS 107 'Financial Instruments: Disclosures' clarify the characteristics of supplier finance arrangements and require additional disclosures for such arrangements. The disclosure requirements in the amendments are intended to assist users of financial statements in understanding the effects of supplier finance arrangements on an entity's liabilities, cash flows and exposure to liquidity risk. The Group does not have any supplier finance arrangements during the reporting period.

ii. Amendment to Ind AS 1 – Classification of Liabilities as Current or Non-current and Non-current liabilities with covenants:

The amendment specifies the requirements for classifying liabilities as current or non-current in the balance sheet, and clarifies the following:

1. An entity's right to defer settlement of a liability for at least twelve months after the reporting period must have substance and must exist at the end of the reporting period. The classification of a liability as current or non-current is unaffected by the likelihood that the entity will exercise its right to defer settlement.
2. If an entity's right to defer settlement of a liability is subject to covenants, such covenants affect whether that right exists at the end of the reporting period only if the entity is required to comply with the covenant on or before the end of the reporting period.
3. In case of a liability that can be settled, at the option of the counterparty, by the transfer of the entity's own equity instruments, such settlement terms do not affect the classification of the liability as current or non-current only if the option is classified as an equity instrument.

These amendments have no effect on the measurement of any items in the consolidated financial statements of the Group. The Group did not make retrospective adjustments as a result of adopting the amendments to Ind AS 1.

iii. **Amendment to Ind AS 12 – Pillar-Two Tax Reforms**

The Group is not within the scope of the OECD Pillar Two Model Rules, as Pillar Two legislation has not yet been enacted in any of the jurisdiction in which the Group operates.

iv. **Amendment to Ind AS 21-Lack of exchangeability**

The Amendment introduces requirement to assess when a currency is exchangeable into another currency and when it is not. The amendment requires an entity to estimate the spot exchange rate when it concludes that a currency is not exchangeable into another currency. These amendments had no effect on the consolidated financial statements of the Group.

(u) New standards and amendments notified but not effective

Amendment to Ind AS 1 – Classification of Liabilities as Current or Non-current and Non-current liabilities with covenants – The amendment includes specific provisions that will take effect for reporting periods beginning on or after April 1, 2026, retrospectively, as outlined below:

- a. Breach of material covenant for long-term loan arrangement on or before end of reporting period with effect that liability becomes payable on demand as on reporting date, then it shall be classified as current liability, if lender agreed after reporting period and before approval of financial statements to not demand payment as a consequence of breach.
- b. Classify as non-current liability, if lender agreed by end of reporting period to provide grace period ending at least 12 months after reporting period within which entity can rectify the breach provided lender does not demand immediate repayment.
- c. Disclose information about the timing of settlement to understand the impact of the liability on the financial statements.

The below amendments are not yet notified but expected to be notified soon. Once notified, these could be added on below lines.

i) Amendments to Ind AS 109, Disclosures, Financial Instruments : Disclosures and Ind AS 107 Financial Instruments: Disclosures-Classification and Measurement of Financial Instruments – The NFRA has approved the below amendment and decided to recommend to the MCA the amendments to Ind AS 109 and Ind AS 107. The amendments clarify-

- ▶ the requirements related to the date of recognition and derecognition of financial asset and financial liabilities, with an exception for derecognition of financial liabilities settled via an electronic transfer
- ▶ the requirement for assessing contractual cash flow characteristics of financial assets, with additional guidance on assessment of contingent features.
- ▶ characteristics of non-recourse loans and contractually linked instruments
- ▶ The amendment introduces additional disclosure requirements for equity instruments classified as FVOCI and for financial instruments with contingent features.

ii) Ind AS 118, Presentation and Disclosure in Financial Statements – The standard sets out significant new requirements for how financial statements are presented. A new structure of statement of profit and loss, disclosure of management defined performance measures, and enhanced requirements for grouping (aggregation and disaggregation) of information will entail. Additional change is introduction of 'functional' classification of expenses as an option, in addition to classification of expenses by nature in the statement of profit and loss.

Consequential amendments are proposed to other standards under Ind AS, primarily Ind AS 7 Statement of Cash flows and Ind AS 107 Financial Instruments: Disclosures. Entities may need to restate previous year financials for comparison with current year, provide reconciliation for each line item in the statement of profit or loss between (a) the restated amounts presented applying Ind AS 18 and (b) the amounts previously presented applying Ind AS 1 Presentation of Financial Statements.

Consequential amendments to Ind AS 34 will also require an entity to present each of the required headings and subtotals in Ind AS 118 in its condensed interim financial statements in the first year of applying Ind AS 118. Entities with quarterly reporting requirements in accordance with Ind AS 34 will be required to report its statement of profit or loss in accordance with Ind AS 118's requirements in condensed interim financial statements after entity has issued its first set of annual financial statements prepared in accordance with this Standard.

Note 3

Property, plant and equipment

(All amounts are in INR lakhs, unless otherwise stated)

Particulars	Gross carrying amount				Depreciation				Net Carrying amount	
	As at April 01, 2025	Additions	Disposals	As at March 31, 2026	As at April 01, 2025	For the year	Disposals	As at March 31, 2026	As at March 31, 2026	As at March 31, 2025
Owned assets										
Freehold land	2,127.88	-	-	2,127.88	-	-	-	-	2,127.88	2,127.88
Buildings	1,980.75	-	-	1,980.75	925.33	73.89	-	999.22	981.53	1,055.42
Leasehold improvements	7,661.78	988.18	-	8,649.96	1,987.29	1,011.56	-	2,998.85	5,651.11	5,674.49
Furniture & fixtures	4,059.89	179.56	326.23	3,913.22	1,326.74	548.40	323.05	1,552.09	2,361.13	2,733.15
Computers	22,964.09	825.54	1,202.57	22,587.06	12,271.47	2,490.40	1,152.99	13,608.88	8,978.18	10,692.62
Office equipment	1,345.25	70.46	106.46	1,309.25	825.09	232.17	109.63	947.63	361.62	520.16
Vehicles	262.08	39.14	69.58	231.64	174.70	20.83	50.32	145.21	86.43	87.38
Total	40,401.72	2,102.88	1,704.84	40,799.76	17,510.62	4,377.25	1,635.98	20,251.89	20,547.88	22,891.10

Particulars	Gross carrying amount				Depreciation				Net Carrying amount	
	As at April 01, 2024	Additions	Disposals	As at March 31, 2025	As at April 01, 2024	For the year	Disposals	As at March 31, 2025	As at March 31, 2025	As at March 31, 2024
Owned assets										
Freehold land	2,127.88	-	-	2,127.88	-	-	-	-	2,127.88	2,127.88
Buildings	1,909.83	70.92	-	1,980.75	846.86	78.47	-	925.33	1,055.42	1,062.97
Leasehold improvements	6,724.59	937.19	-	7,661.78	1,094.26	893.03	-	1,987.29	5,674.49	5,630.33
Furniture & fixtures	3,989.80	70.09	-	4,059.89	780.53	546.21	-	1,326.74	2,733.15	3,209.27
Computers	17,974.20	4,989.89	-	22,964.09	10,071.23	2,200.24	-	12,271.47	10,692.62	7,902.97
Office equipment	1,233.89	111.36	-	1,345.25	696.42	128.67	-	825.09	520.16	537.47
Vehicles	262.08	-	-	262.08	153.01	21.69	-	174.70	87.38	109.07
Total	34,222.27	6,179.45	-	40,401.72	13,642.31	3,868.31	-	17,510.62	22,891.10	20,579.96

Notes:

(i) The title deeds of all immovable properties (land) disclosed under Property, Plant and Equipment are held in the name of the Company.

(ii) Refer to note 41 for information on property, plant and equipment pledged as security by the Group.

(iii) The Group has not carried out revaluation of property, plant and equipment during the year.

Note 4

Other intangible assets

(All amounts are in INR lakhs, unless otherwise stated)

Particulars	Gross carrying amount				Amortisation				Net carrying Amount	
	As at April 01, 2025	Additions	Disposals	As at March 31, 2026	As at April 01, 2025	For the year	Disposals	As at March 31, 2026	As at March 31, 2026	As at March 31, 2025
Internally developed - Platforms	22,534.50	8,703.58	644.98	30,593.10	8,776.51	4,516.20	643.74	12,648.97	17,944.13	13,757.99
Customer Relationships	9,627.72	-	-	9,627.72	7,210.16	568.83	-	7,778.99	1,848.73	2,417.56
Trade name	1,538.29	-	-	1,538.29	1,350.80	150.00	-	1,500.80	37.49	187.49
Technology	2,435.32	-	-	2,435.32	1,691.13	330.75	-	2,021.88	413.44	744.19
Non Compete	507.42	-	-	507.42	367.77	54.05	-	421.82	85.60	139.65
Other software	2,522.92	3,464.95	-	5,987.87	599.34	889.73	-	1,489.07	4,498.80	1,923.58
Total	39,166.17	12,168.53	644.98	50,689.72	19,995.71	6,509.56	643.74	25,861.53	24,828.19	19,170.46

Particulars	Gross carrying amount				Amortisation				Net carrying Amount	
	As at April 01, 2024	Additions	Disposals	As at March 31, 2025	As at April 01, 2024	For the year	Disposals	As at March 31, 2025	As at March 31, 2025	As at March 31, 2024
Internally developed - Platforms	15,473.36	7,061.14	-	22,534.50	5,888.69	2,887.82	-	8,776.51	13,757.99	9,584.67
Customer Relationships	9,627.72	-	-	9,627.72	6,551.50	658.66	-	7,210.16	2,417.56	3,076.22
Trade name	1,538.29	-	-	1,538.29	1,200.80	150.00	-	1,350.80	187.49	337.49
Technology	2,435.32	-	-	2,435.32	1,360.38	330.75	-	1,691.13	744.19	1,074.94
Non Compete	507.42	-	-	507.42	313.72	54.05	-	367.77	139.65	193.70
Other software	2,106.15	416.77	-	2,522.92	107.36	491.98	-	599.34	1,923.58	1,998.79
Total	31,688.26	7,477.91	-	39,166.17	15,422.45	4,573.26	-	19,995.71	19,170.46	16,265.81

Notes:

- The amount of contractual commitments for the acquisition of intangible assets is Nil
- The group has not carried out revaluation of intangible assets during the year.

Note 5

Capital work in progress

(All amounts are in INR lakhs, unless otherwise stated)

Particulars	As at April 01, 2025	Expenditure during the year	Capitalised during the year	Impairment	Written off	Closing as at March 31, 2026
Leasehold improvements	-	-	-	-	-	-
Furniture and Fixtures	-	-	-	-	-	-
Buildings	499.46	-	499.46	-	-	-
Office equipment	-	-	-	-	-	-
Computers	-	-	-	-	-	-
Total	499.46	-	499.46	-	-	-

Particulars	As at April 01, 2024	Expenditure during the year	Capitalised during the year	Impairment	Written off	Closing as at March 31, 2025
Leasehold improvements	715.93	217.07	933.00	-	-	-
Furniture and Fixtures	8.01	38.18	46.19	-	-	-
Buildings	63.78	501.42	65.74	-	-	499.46
Office equipment	19.17	25.35	44.52	-	-	-
Computers	1,530.57	131.35	1,661.92	-	-	-
Total	2,337.46	913.37	2,751.37	-	-	499.46

(a) Ageing schedule March 31, 2026

Particulars	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	-	-	-	-	-
Projects temporarily suspended	-	-	-	-	-
Total	-	-	-	-	-

March 31, 2025

Particulars	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	499.46	-	-	-	499.46
Projects temporarily suspended	-	-	-	-	-
Total	499.46	-	-	-	499.46

(b) There are no projects in-progress whose completion is overdue or has exceeded when compared to the original plan as at March 31, 2026 and March 31, 2025.

Note 6

Intangible assets under development

Particulars	As at March 31, 2026	As at March 31, 2025
Balance at the beginning of the year	8,454.62	8,062.71
Add: Additions during the year	5,214.03	6,943.05
Less: Capitalisations during the year	(8,703.58)	(6,551.14)
Balance at the end of the year	4,965.07	8,454.62

Note: Intangible assets under development comprise platforms and software that are being internally developed. The capitalised amount include directly attributable costs such as employee benefit expenses and professional consultancy charges incurred in connection with the development activities.

Intangible assets under development ageing schedule

Balance as at March 31, 2026	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Projects in progress	4,549.50	415.57	-	-	4,965.07
Projects temporarily suspended	-	-	-	-	-

Balance as at March 31, 2025	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Projects in progress	6,943.05	1,511.57	-	-	8,454.62
Projects temporarily suspended	-	-	-	-	-

There are no projects in-progress whose completion is overdue or has exceeded when compared to the original plan as at March 31, 2026 and March 31, 2025.

Note 7

Right-of-use assets

(All amounts are in INR lakhs, unless otherwise stated)

Leases where Group is a lessee:

The Group's lease assets primarily consist of buildings for corporate offices and servers took on lease having lease terms of 5 to 10 years.

Particulars	As at March 31, 2026	As at March 31, 2025
(i) The movement in right-of-use assets is as follows:		
Opening balance	5,232.83	6,563.68
Addition during the year	161.65	-
Depreciation charge for the year (refer note 34)	(1,330.86)	(1,335.86)
Other adjustments	9.62	5.01
Closing balance	4,073.24	5,232.83
(ii) The movement in lease liabilities is as follows:		
Opening balance	6,404.74	7,503.95
Addition during the year	161.65	-
Interest on finance lease (refer note 33)	439.15	597.83
Other adjustments	10.93	-
Payment for lease liabilities	(1,745.66)	(1,697.04)
Closing balance	5,270.81	6,404.74
(iii) The break-up of current and non-current lease liabilities is as follows:		
Non-current lease liabilities	4,207.78	4,810.41
Current lease liabilities	1,063.03	1,594.33
(iv) The contractual maturities of lease liabilities on an undiscounted basis are as follows:		
Less than one year	1,694.90	1,727.26
One to five years	5,421.31	4,951.87
More than five years	-	1,263.97

Note:

Rental expense for low value assets and short-term leases was INR. 183.31 lakhs (March 31, 2025: INR. 160.27 lakhs) included under other expenses in the consolidated statement of profit and loss under Note 36.

The Group does not face a significant liquidity risk with regard to its lease liabilities, as the current assets are sufficient to meet the obligations related to lease liabilities as and when they fall due.

Note 8

Investment Property

(All amounts are in INR lakhs, unless otherwise stated)

Particulars	Gross Amount			Depreciation			Net Carrying amount	
	As at April 01, 2025	Additions	Diposals	As at March 31, 2026	As at April 01, 2025	For the year	As at March 31, 2026	As at March 31, 2025
Owned assets								
Buildings	169.60	-	-	169.60	4.95	2.83	161.82	164.65
Total	169.60	-	-	169.60	4.95	2.83	161.82	164.65

Particulars	Gross Amount			Depreciation			Net Carrying amount	
	As at April 01, 2024	Additions	Diposals	As at March 31, 2025	As at April 01, 2024	For the year	As at March 31, 2025	As at March 31, 2024
Owned assets								
Buildings	169.60	-	-	169.60	2.12	2.83	164.65	167.48
Total	169.60	-	-	169.60	2.12	2.83	164.65	167.48

Notes:

- The fair value of the Company's investment properties as at December 31, 2025 has been arrived at INR. 189.40 lakhs on the basis of a valuation carried out by independent valuer. The valuation is done by valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017 and have appropriate qualifications and relevant experience in the valuation of properties in the relevant locations.
- Amounts recognised in profit or loss for investment properties:

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Rental income	2.57	10.48
Depreciation	(2.83)	(2.83)
Profit / (Loss) from investment properties	(0.26)	7.65

(iv) Measurement of fair values of immovable properties

The valuation technique and significant unobservable inputs used in determining the fair value measurement of investment property, as well as the inter-relationship between key unobservable inputs and fair value, is detailed below:

Valuation Techniques used:

1. The fair value of the Company's investment property has been determined using the market approach (Built-Up Rate Method) by an independent government approved valuer as at December 31, 2025. Under this method, the fair value is estimated by reference to prevailing market rates of comparable commercial properties in the micro-market, inputs from local real estate agents, and online market listings.
2. The investment property is categorised under Level 3 of the fair value hierarchy, as the valuation is based on significant unobservable inputs and professional judgement of the valuer.

Significant unobservable inputs:

Average sale value per square foot.

Inter-relationship between key unobservable inputs and fair value:

Significant increases/(decreases) in the estimated Built-Up rate (per square foot) would result in a significantly higher/(lower) fair value of the investment property. The estimated Built-Up rate is primarily influenced by prevailing market demand and supply conditions, occupancy status of the property, and floor level adjustments. A significant improvement/(deterioration) in market demand conditions or resolution/(continuation) of vacancy would result in adoption of a higher/(lower) Built-Up rate, consequently resulting in a significantly higher/(lower) fair value of the property.

Note 9

Goodwill:

Goodwill represents the excess of purchase consideration over the net book value of assets acquired of the subsidiary companies as on the date of investment. Goodwill on consolidation and acquisition is not amortised but is tested for impairment on annual basis and impairment losses are recognised where applicable.

Reconciliation of the carrying amount of goodwill:

Particulars	As at March 31, 2026	As at March 31, 2025
Amount of goodwill at the beginning of the reporting period	26,455.15	26,455.15
Add: Due to acquisition during the year	-	-
Less: Impairment	-	-
Amount of goodwill at the end of the reporting period	26,455.15	26,455.15

The recoverable amount of the cash-generating unit ("CGU") has been determined based on a value-in-use model, using the present value of estimated future post-tax cash flows and a terminal value. Cash flow projections cover a five-year period based on management-approved forecasts, with a terminal growth rate of 5% thereafter. Key assumptions include expected revenue growth, operating margins, historical performance, and management's assessment of future market conditions. The cash flows have been discounted using post-tax discount rates ranging from 16% to 21% for the year ended March 31, 2026 (18% to 21% for the year ended March 31, 2025), reflecting the Company's weighted average cost of capital and the risks specific to the CGU. Based on the impairment assessment and sensitivity analysis performed, management concluded that no reasonably possible change in key assumptions would result in the carrying amount of the CGU exceeding its recoverable amount.

Note 10

Other non-current financial assets

Particulars	As at March 31, 2026	As at March 31, 2025
Other financial assets#		
(a) Deposits		
Earnest money deposits	253.41	549.22
Rental deposits (measured at amortised cost)	690.16	635.31
Other deposits	296.39	686.72
(b) Bank deposits with more than twelve months maturity*	5,447.82	793.85
(c) Other financial assets	1,051.73	950.30
Total	7,739.51	3,615.40

Refer note 38 for fair value measurement of financial assets and Refer note 39 for information about company exposure to financial risk.

* The Companies has pledged its book debts, fixed deposits and commercial property with HDFC bank Limited as on March 31, 2026 and March 31, 2025 to fulfil collateral requirements. Refer to note 41 for further details.

Note 11

Deferred tax

Particulars	As at March 31, 2026	As at March 31, 2025
(a) Deferred tax asset (net)	4,490.93	4,634.39
Total	4,490.93	4,634.39

Deferred tax relates to the following:

Particulars	As at April 1, 2025	Recognised in Profit & Loss	Recognised in OCI	Other adjustments	As at March 31, 2026
Deferred tax assets					
On property, plant and equipment	780.96	(112.67)	-	-	668.29
On unabsorbed losses	255.87	-	-	-	255.87
On provision for employee benefits	587.52	55.89	35.97	-	679.38
On provision for doubtful debts	514.89	-	-	-	514.89
On others	2,027.23	(619.50)	-	0.13	1,407.86
On MAT	1,033.44	411.70	-	-	1,445.14
Subtotal (A)	5,199.91	(264.58)	35.97	0.13	4,971.43
Deferred tax liabilities					
On property, plant and equipment	520.49	(35.68)	-	-	484.81
On others	45.03	(49.34)	-	-	(4.31)
Subtotal (B)	565.52	(85.02)	-	-	480.50
Deferred tax asset net (A-B)	4,634.39	(179.56)	35.97	0.13	4,490.93

Particulars	As at April 1, 2024	Recognised in Profit & Loss	Recognised in OCI	Other adjustments	As at March 31, 2025
Deferred tax assets					
On property, plant and equipment	1,947.93	(1,166.97)	-	-	780.96
On unabsorbed Losses	255.87	-	-	-	255.87
On provision for employee benefits	441.85	56.47	89.20	-	587.52
On provision for doubt full debts	449.61	65.28	-	-	514.89
On others	370.75	1,576.77	79.71	-	2,027.23
On MAT	1,033.42	-	-	0.02	1,033.44
Subtotal (A)	4,499.43	531.55	168.91	0.02	5,199.91
Deferred tax liabilities					
On property, plant and equipment	486.37	34.12	-	-	520.49
On others	41.50	2.90	0.63	-	45.03
Subtotal (B)	527.87	37.02	0.63	-	565.52
Deferred tax asset net (A-B)	3,971.56	494.53	168.28	0.02	4,634.39

Note 12

Other non-current assets

Particulars	As at March 31, 2026	As at March 31, 2025
(a) Income tax asset, net	5,236.08	8,227.77
(b) Balances with government authorities	42.88	40.85
(c) Capital advances	-	35.54
Total	5,278.96	8,304.15

Note 13

Current investments

Particulars	As at March 31, 2026	As at March 31, 2025
Investments carried at fair value through profit or loss		
Investment in mutual funds	2,547.76	11,986.71
Total	2,547.76	11,986.71

Particulars	As at March 31, 2026	As at March 31, 2025
Name of mutual funds in which group have invested		
Kotak Liquid Funds	2,122.13	3,237.59
Kotak Equity Arbitrage Fund	-	2,681.54
Axis Long Duration Fund	-	1,030.58
Axis Money Market Fund Direct Growth	-	1,002.02
Axis Arbitrage Fund	-	1,021.91
Kotak MMF Growth	-	1,008.03
Tata Money market fund	-	1,007.70
ICICI Prudential Liquid Fund	6.33	584.38
ICICI Prudential MMF	397.93	372.84
Axis Liquid Direct	-	21.08
Tata Liquid Fund	5.47	5.15
Tata Ultra Short term Fund	15.90	13.89
Total	2,547.76	11,986.71
Aggregate amount of quoted investments and market value thereof	2,547.76	11,986.71
Aggregate amount of impairment in value of investments	-	-

Note 14

Trade Receivables

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured		
Trade receivables considered good	98,823.75	83,778.05
Trade receivables credit impaired	3,643.79	3,391.65
	1,02,467.54	87,169.70
Less: Allowance for expected credit loss		
- considered good	-	-
- credit impaired	(3,643.79)	(3,391.65)
Total	98,823.75	83,778.05

1. The group has pledged its trade receivables as on March 31, 2026 and March 31, 2025 to fulfil collateral requirements. Refer note 41 for further details.
2. No trade or other receivables are due from directors or other officers of the Company either severally or jointly with any other person nor from firms or private companies respectively in which any director is a partner, or director or a member (other than wholly owned subsidiaries, refer note 48).
3. Trade receivables are non-interest bearing. The Group does not hold any collateral security. Refer note 39 for information about the Group's exposure to financial risks, and details of impairment loss for trade receivables and fair values.
4. Refer note 17 for details relating to income accrued on revenue from operations.

Trade Receivables ageing schedule: As at March 31, 2026

Particulars	Outstanding for following periods from due date						
	Not due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 Years	Total
Undisputed trade receivables:							
Considered good	39,145.68	40,678.64	10,468.16	8,133.69	397.58	-	98,823.75
Credit impaired	-	-	-	-	-	-	3,643.79
Disputed Trade Receivables							
Considered good	-	-	-	-	-	-	-
Credit impaired	-	-	-	-	-	-	-
Total	39,145.68	40,678.64	10,468.16	8,133.69	397.58	-	1,02,467.54
Less: Allowance for expected credit loss	-	-	-	-	-	-	(3,643.79)
Total	39,145.68	40,678.64	10,468.16	8,133.69	397.58	-	98,823.75

As at March 31, 2025

Particulars	Outstanding for following periods from due date						
	Not due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 Years	Total
Undisputed trade receivables:							
Considered good	34,686.98	36,312.69	10,405.06	2,373.32	-	-	83,778.05
Credit impaired	-	-	-	-	-	-	3,391.65
Disputed Trade Receivables							
Considered good	-	-	-	-	-	-	-
Credit impaired	-	-	-	-	-	-	-
Total	34,686.98	36,312.69	10,405.06	2,373.32	-	-	87,169.70
Less: Allowance for expected credit loss	-	-	-	-	-	-	(3,391.65)
Total	34,686.98	36,312.69	10,405.06	2,373.32	-	-	83,778.05

Movement in the allowance for expected credit loss is mentioned below:

Particulars	As at March 31, 2026	As at March 31, 2025
Opening balance	3,391.65	3,505.31
Additional provision/(reversal) (net) (refer note 36)	1,323.22	310.01
(Bad debts write off)/Exchange difference	(1,071.08)	(423.67)
Closing balance	3,643.79	3,391.65

Note 15

Cash and cash equivalents

Particulars	As at March 31, 2026	As at March 31, 2025
Balances with banks		
- In current accounts	14,897.50	11,940.69
- in fixed deposits with original maturity of less than 3 months (Refer notes below)	59,903.71	38,209.61
Total	74,801.21	50,150.30

Notes:

1. The deposits maintained by the Group with banks comprise time deposits, which can be withdrawn by the Group at any point without prior notice or penalty on the principal.
2. Short-term deposits are made for varying periods of between one day to three months, depending on the immediate cash requirements of the Group, and earn interest at the respective short-term deposit rates.
3. There are no repatriation restrictions with regard to cash and cash equivalents as at the end of reporting period and prior periods.
4. Refer note 39 for information about group exposure to financial risk.

Note 16

Bank balances other than cash and cash equivalents

Particulars	As at March 31, 2026	As at March 31, 2025
Other balances with banks		
(i) Earmarked balance with banks for unpaid dividend	144.47	123.86
(ii) Deposit with maturity for more than 3 months but less than 12 months (Refer notes below)	30,716.02	37,439.08
(iii) Deposits held as margin money/security for bank guarantees (Refer notes below)	701.35	352.85
Total	31,561.84	37,915.79

Notes:

1. Deposits held as margin money represents bank guarantees given to various telcos/PSU banks and government agencies.
2. The Group has pledged their book debts, fixed deposit with the same bank and Commercial property as on March 31, 2026 and March 31, 2025 to fulfil collateral requirements. Refer note 41 for further details.
3. Refer note 39 for information about Group's exposure to financial risk.

Note 17

Other current financial assets

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Accrued income	48,867.18	44,669.38
(ii) Interest receivable	2,493.57	2,430.51
(iii) Other receivables	1,356.39	454.71
Total	52,717.14	47,554.60

Refer note 39 for information about Group's exposure to financial risk.

Accrued income ageing schedule:

As at March 31, 2026

Particulars	Outstanding for following periods from usage month						
	Not due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 Years	Total
Undisputed accrued income:							
Considered good	43,539.71	4,172.35	294.15	860.97	-	-	48,867.18
Credit impaired	-	-	-	-	-	-	230.00
Disputed accrued income:							
Considered good	-	-	-	-	-	-	-
Credit impaired	-	-	-	-	-	-	-
Total	43,539.71	4,172.35	294.15	860.97	-	-	49,097.18
Less: Allowance for expected credit loss	-	-	-	-	-	-	(230.00)
Total	43,539.71	4,172.35	294.15	860.97	-	-	48,867.18

Accrued income ageing schedule:

As at March 31, 2025

Particulars	Outstanding for following periods from usage month						
	Not due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 Years	Total
Undisputed accrued income:							
Considered good	38,547.16	5,854.32	267.90	-	-	-	44,669.38
Credit impaired	-	-	-	-	-	-	150.00
Disputed accrued income:							
Considered good	-	-	-	-	-	-	-
Credit impaired	-	-	-	-	-	-	-
Total	38,547.16	5,854.32	267.90	-	-	-	44,819.38
Less: Allowance for expected credit loss	-	-	-	-	-	-	(150.00)
Total	38,547.16	5,854.32	267.90	-	-	-	44,669.38

Note 18

Other current assets

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Advances recoverable in cash or kind	7,055.88	2,963.00
(ii) Balances with revenue authorities*	6,953.49	-
Total	14,009.37	2,963.00

* Represents advance income tax, TDS receivables of the Group.

Note 19

Equity share capital

(All amounts are in INR lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Authorised equity share capital 20,00,00,000 (March 31, 2025: 20,00,00,000) equity shares of Rs. 1/- each	2,000.00	2,000.00
(ii) Issued, subscribed and fully paid-up: 13,26,17,359 (March 31, 2025: 13,46,17,359) equity shares of Rs. 1/- each fully paid-up	1,326.17	1,346.17
Total	1,326.17	1,346.17

i) Reconciliation of the shares outstanding at the beginning and at the end of the reporting year:

Particulars	As at March 31, 2026		As at March 31, 2025	
Equity Shares:	No. of Shares	Amount	No. of Shares	Amount
Shares outstanding at the beginning of the year	13,46,17,359	1,346.17	13,44,59,860	1,344.60
Add: Issued and allotted during the year	-	-	1,57,499	1.57
Less: Shares bought back during the year #	(20,00,000)	(20.00)	-	-
Shares outstanding at the end of the year	13,26,17,359	1,326.17	13,46,17,359	1,346.17

Refer note 20 for details relating to buyback.

*Treasury shares

Tanla Platforms Limited has constituted a 'TPL ESOP Trust', to grant, offer and issue options to the employees of the Group. During the year ended March 31, 2026, the Trust has acquired 3,00,000 equity shares from the secondary market for a consideration of INR. 1,821.46 lakhs (During the year ended March 31, 2025, the Trust has acquired 3,19,600 equity shares from the secondary market amounting to INR. 2,982.69 lakhs) funded through loan received from the Tanla Platforms Limited. Equity share capital includes treasury shares of 6,19,600 as of March 31, 2026 (3,19,600 as of March 31, 2025).

ii) Terms/Rights and restrictions attached to the equity shares:

The Company has only one class of equity shares having a par value of INR 1 per share. Each holder of equity shares is entitled to one vote per share. The shareholders are entitled to dividends in Indian Rupees, proposed by the Board of Directors and subject to the approval of the shareholders in the Annual General Meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

iii) The details of shareholder holding more than 5% shares in the Company:

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of Shares	in %	No. of Shares	in %
D Uday Kumar Reddy	3,11,01,481	23.45%	2,92,39,225	21.72%
D Tanuja Reddy	2,10,88,127	15.90%	2,10,88,127	15.67%

iv) Employee stock based compensation

The Company instituted the Tanla Platforms Limited-Restricted Stock Unit Plan 2021 during fiscal year 2021; and TPL Stock Options Scheme 2024 during fiscal year 2025 have been approved by the Board of Directors. Refer note 43 for further details.

v) No class of shares have been issued as bonus shares or for consideration other than cash by the Company in the last five preceding financial years.

vi) Details of shares held by promoters in the Company:

Particulars	Number of shares				% Change during the year
	March 31, 2025	Change	March 31, 2026	% of holding of equity shares	
D Uday Kumar Reddy	2,92,39,225	18,62,256	3,11,01,481	23.45%	6.37%
D Tanuja Reddy	2,10,88,127	-	2,10,88,127	15.90%	0.00%
Blue Green Technologies Private Limited	3,20,000	-	3,20,000	0.24%	0.00%
Veda Matha Technologies Private Limited	3,05,000	-	3,05,000	0.23%	0.00%
Mobile Techsol Private Limited	20,85,000	-	20,85,000	1.57%	0.00%

TNA Corporation LLP	34,79,000	-	34,79,000	2.62%	0.00%
Ram Avenues LLP	2,40,710	-	2,40,710	0.18%	0.00%
Anmitha Ventures LLP	10,76,684	-	10,76,684	0.81%	0.00%
S R Holdings	3,87,500	-	3,87,500	0.29%	0.00%
Msquare Vision Infra	1,59,000	-	1,59,000	0.12%	0.00%
M V Corporation	2,20,000	-	2,20,000	0.17%	0.00%
M & M Holdings	7,70,036	-	7,70,036	0.58%	0.00%

Particulars	Number of shares				% Change during the year
	March 31, 2024	Change	March 31, 2025	% of holding of equity shares	
D Uday Kumar Reddy	2,92,39,225	-	2,92,39,225	21.72%	0.00%
D Tanuja Reddy	2,10,88,127	-	2,10,88,127	15.67%	0.00%
Blue Green Technologies Private Limited	3,20,000	-	3,20,000	0.24%	0.00%
Veda Matha Technologies Private Limited	3,05,000	-	3,05,000	0.23%	0.00%
Mobile Techsol Private Limited	20,85,000	-	20,85,000	1.55%	0.00%
TNA Corporation LLP	34,79,000	-	34,79,000	2.58%	0.00%
Ram Avenues LLP	2,40,710	-	2,40,710	0.18%	0.00%
Anmitha Ventures LLP	10,76,684	-	10,76,684	0.80%	0.00%
S R Holdings	3,87,500	-	3,87,500	0.29%	0.00%
Msquare Vision Infra	1,59,000	-	1,59,000	0.12%	0.00%
M V Corporation	2,20,000	-	2,20,000	0.16%	0.00%
M & M Holdings	7,70,036	-	7,70,036	0.57%	0.00%

Note 20

Buyback of Equity Shares

Pursuant to the approval of the Board of Directors at its meeting held on June 16, 2025 and the shareholders by way of special resolution on July 17, 2025, the Company approved a buyback of its fully paid-up equity shares in accordance with the provisions of Section 68, 69 and 70 of the Companies Act, 2013, the Companies (Share Capital and Debentures) Rules, 2014, and the SEBI (Buy-back of Securities) Regulations, 2018, as amended.

(a) Particulars of the Buyback

Buyback method:	Tender offer
Maximum number of equity shares approved for buyback:	20 lakh fully paid-up equity shares of the company
Buyback price:	INR 875 per equity share
Face value of equity shares	INR 1/- each
Record date (if applicable)	July 23, 2025
Maximum buyback size:	INR 17,500 Lakhs, representing 24.10% of the aggregate of the paid-up equity share capital and free reserves of the Company based on the audited standalone financial statements as at 31 March 2025

(b) Execution of Buyback

During the financial year ended March 31, 2026, the Company bought back 20 lakh equity shares at an average price of INR. 875 per share for an aggregate consideration of INR. 17,500 lakhs (excluding transaction costs). The buyback was completed on August 04, 2025, and the equity shares bought back were extinguished within the statutory timelines prescribed under the applicable laws.

(c) Impact on Equity Share Capital

Consequent to the buyback and extinguishment of equity shares, the paid-up equity share capital of the Company has reduced from INR. 1,346.17 lakhs as at March 31, 2025 to INR. 1,326.17 lakhs as at March 31, 2026.

(d) Utilisation of Buyback Amount

The buyback consideration was paid out of the Company's free reserves / securities premium / cash and bank balances, in accordance with the provisions of the Companies Act, 2013. In terms of Section 69 of the Companies Act, 2013, an amount equivalent to the nominal value of the equity shares bought back has been transferred to the Capital Redemption Reserve (CRR).

(e) Buyback-related Costs

Transaction costs incurred in connection with the buyback, including brokerage, filing fees, legal and professional charges, aggregating to INR. 428.76 lakhs and have been adjusted against securities premium in accordance with applicable accounting standards.

(f) Earnings Per Share

The buyback of equity shares has resulted in a reduction in the weighted average number of equity shares outstanding during the year and has accordingly impacted the basic and diluted earnings per share, as disclosed in Note 49.

The buyback was undertaken as part of the Company's capital allocation strategy with the objective of enhancing shareholder value, optimising capital structure and returning surplus cash to shareholders, while maintaining adequate liquidity for business operations and growth.

(g) Impact on cashflow due to buyback

Particulars	Amount
No of shares bought back (A)	20,00,000
Buyback consideration per share (B)	875.00
Total consideration paid for buyback (C) = (A*B)	1,75,00,00,000
Total consideration paid for buyback in lakhs (C)	17,500.00
Expenses incurred for buyback in lakhs (D)	428.76
Total utilisation of cash towards buyback in lakhs (E) = (C+D)	17,928.76

Note 21**Other equity**

(All amounts are in INR lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Other equity		
(i) Capital reserve	699.20	699.20
(ii) Capital redemption reserve	208.15	188.15
(iii) General reserve	2,549.92	2,549.92
(iv) Employee stock options outstanding account	4,411.24	1,540.15
(v) Securities premium	1,711.60	21,441.82
(vi) Retained earnings	2,29,928.45	1,95,067.95
Other comprehensive income		
(vii) Foreign currency translation reserve	8,688.33	4,610.68
(viii) Items of other comprehensive income	(723.05)	(614.62)
Total	2,47,473.84	2,25,483.25

(i) Capital reserve:

Particulars	As at March 31, 2026	As at March 31, 2025
Opening balance	699.20	699.20
Add: Additions during the year	-	-
Less: Deletions/transfer during the year	-	-
Closing balance	699.20	699.20

(ii) Capital redemption reserve:

Particulars	As at March 31, 2026	As at March 31, 2025
Opening balance	188.15	188.15
Add: Additions during the year on buyback of shares (refer note 20)	20.00	-
Less: Deletions/transfer during the year	-	-
Closing balance	208.15	188.15

(iii) General reserve:

Particulars	As at March 31, 2026	As at March 31, 2025
Opening balance	2,549.92	2,549.92
Add: Additions through business combination	-	-
Less: Deletions/transfer during the year	-	-
Closing balance	2,549.92	2,549.92

(iv) Employee stock options outstanding account

Particulars	As at March 31, 2026	As at March 31, 2025
Opening balance	1,540.15	2,766.61
Add: Amortisation employee stock compensation expense	2,871.09	1,010.63
Less: Deletion on issue of shares	-	(2,237.09)
Closing balance	4,411.24	1,540.15

(v) Securities premium

Particulars	As at March 31, 2026	As at March 31, 2025
Opening balance	21,441.82	22,187.43
Add: Premium on issue of equity shares	-	2,237.08
Less: Consideration paid for purchase of treasury shares (refer note below)	(1,821.46)	(2,982.69)
Less: Utilised on account of buyback of shares	(17,908.75)	-
Closing balance	1,711.61	21,441.82

1. Tanla Platforms Limited has created 'TPL ESOP Trust' pursuant to the applicable provisions of the Indian Trust Act, 1882, the Securities and Exchange Board of India (Share Based Employee Benefits & Sweat Equity) Regulations, 2021 ("SBE Regulations"), applicable provisions of the Act and the Rules made thereunder. This trust was created as on April 25, 2024 and registered in Sub Registrar on May 30, 2024, with the objective to implement 'TPL Stock Options Scheme 2024' ("ESOP 2024" or "Scheme") through a trust route.
2. TPL ESOP Trust scheme through ESOP trust acquired 3,00,000 equity shares (3,19,600 during year ended March 31, 2025) of the Company ("Treasury Shares") from the open market during year ended March 31, 2026 for a net consideration of INR. 1,821.46 lakhs (INR. 2,982.69 lakhs during March 31, 2025).

(vi) Retained earnings

Particulars	As at March 31, 2026	As at March 31, 2025
Opening balance	1,95,067.95	1,60,484.30
Add: Profit for the year	50,914.58	50,728.28
Less: Dividends paid during the year	(16,034.08)	(16,144.63)
Less: Transfer to CRR towards buyback	(20.00)	-
Closing balance	2,29,928.45	1,95,067.95

(vii) Foreign currency translation reserve

Particulars	As at March 31, 2026	As at March 31, 2025
Opening balance	4,610.68	4,047.89
Add: Increase during the year	4,077.65	562.79
Less: Decrease during the year	-	-
Closing balance	8,688.33	4,610.68

(viii) Items of other comprehensive income

Particulars	As at March 31, 2026	As at March 31, 2025
Opening balance	(614.62)	(89.87)
Add: Re-measurement of the net defined benefit (asset)/liability	(108.43)	(524.75)
Closing balance	(723.05)	(614.62)

Nature and purpose of reserves:

- Capital Reserve:** Represents capital reserve balances of acquired entities which are transferred to the Company upon mergers in the earlier years.
- Capital Redemption Reserve:** In accordance with Section 69 capital redemption reserve is created equal to the nominal value of the shares bought back as an appropriation from securities premium reserve/retained earnings.
- General Reserve:** The Company has transferred a portion of the net profit of the Company before declaring dividend to general reserve pursuant to the earlier provisions of Companies Act, 1956. Mandatory transfer to general reserve is not required under the Companies Act, 2013.
- Employee stock options outstanding account:** The fair value of the equity-settled share based payment transactions with employees is recognised in statement of profit and loss with corresponding credit to Employee Stock Options Outstanding Account. This will be utilised for allotment of equity shares against outstanding employee stock options.
- Securities premium:** The amount received in excess of face value of the equity shares is recognised in securities premium. In case of equity-settled share based payment transactions, the difference between fair value on grant date and nominal value of share is accounted as securities premium, on exercise of stock options. This reserve will be utilised in accordance with provisions of Section 52.
- Retained earnings:** Retained earnings are the profits that the Company has earned till date less any transfers to general reserve, dividends or other distribution to shareholders.
- Foreign currency translation reserve:** The exchange differences arising from the translation of financial statements of foreign branch/foreign subsidiaries with functional currency other than Indian rupees is recognised in other comprehensive income and is presented within equity.
- Items of other comprehensive income:** Represents re-measurement on defined employee benefit plan, i.e. Difference between the interest income on plan assets and the return actually achieved, any changes in the liabilities over the year due to changes in actuarial assumptions or experience adjustments within the plans, are recognised in other comprehensive income and subsequently not reclassified into statement of profit and loss.

Note 22

Lease liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Lease liabilities- non-current (refer note 7)	4,207.78	4,810.41
Lease liabilities- current (refer note 7)	1,063.03	1,594.33
Total	5,270.81	6,404.74

Note 23

Provisions

Particulars	As at March 31, 2026	As at March 31, 2025
Provisions non-current		
Compensated absences	369.79	315.16
Total (A)	369.79	315.16
Provisions current		
Gratuity (refer note 44)	1,718.05	1,284.09
Compensated absences	64.00	148.11
Total (B)	1,782.05	1,432.20
Total (A)+(B)	2,151.84	1,747.36

Movement in provision for compensated absences	March 31, 2026	March 31, 2025
Opening balance	463.27	371.14
Provision charged to profit and loss & OCI	83.84	207.98
Provisions used/paid during the year	(113.32)	(115.85)
Closing balance	433.79	463.27

Note 24

Other non-current financial liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Security deposits	176.18	129.68
Total	176.18	129.68

Note 25

Trade payables

(All amounts are in INR lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Total outstanding dues of micro enterprises and small enterprises (MSME)	2,659.45	37.60
Total outstanding dues of trade payable other than microenterprises and small enterprises	65,216.90	57,418.55
Total	67,876.35	57,456.15

1. Trade payables other than micro and small enterprises are non-interest bearing and are settled as per the normal trade cycle.
2. The Company's exposure to currency risks, liquidity risks and interest rate risks are disclosed in Note 39.

Trade payables ageing schedule

As at March 31, 2026

Particulars	Outstanding for following periods from due date					Total
	Not due	Less than 1 Year	1-2 Years	2-3 Years	More Than 3 Years	
i) MSME	2,478.01	181.44	-	-	-	2,659.45
ii) Others	15,708.25	48,189.66	809.11	201.33	308.55	65,216.90
iii) Disputed Dues-MSME	-	-	-	-	-	-
iv) Disputed Dues-Others	-	-	-	-	-	-
Total	18,186.26	48,371.10	809.11	201.33	308.55	67,876.35

As at March 31, 2025

Particulars	Outstanding for following periods from due date					Total
	Not due	Less than 1 Year	1-2 Years	2-3 Years	More Than 3 Years	
i) MSME	6.04	31.56	-	-	-	37.60
ii) Others	17,135.20	38,956.37	416.02	48.41	862.55	57,418.55
iii) Disputed Dues-MSME	-	-	-	-	-	-
iv) Disputed Dues-Others	-	-	-	-	-	-
Total	17,141.24	38,987.93	416.02	48.41	862.55	57,456.15

Note 26

Other current financial liabilities

(All amounts are in INR lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Other payable - Cost of services	35,113.00	29,202.41
Payable for capital creditors	1,301.98	820.43
Other financial liabilities	4,581.05	3,485.68
Payable towards corporate social responsibility expenditure (refer note 50)	2,444.79	2,048.30
Unclaimed dividend	137.77	117.17
Total	43,578.59	35,673.99

Note 27

Other current liabilities

(All amounts are in INR lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
Statutory liabilities	2,302.23	2,480.57
Other liabilities	110.46	79.38
Total	2,412.69	2,559.95

Note 28

Liabilities for current tax

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for tax (net of advance tax)	2,735.35	2,969.38
Total	2,735.35	2,969.38

Note 29

Revenue from Operations (net)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Overseas	1,16,920.15	1,13,986.52
Domestic: India	3,24,850.49	2,88,785.63
Total	4,41,770.64	4,02,772.15

*Refer Note 47(b) for disaggregation of revenue

Note 30

Other Income

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest income on		
Fixed deposits	3,153.04	2,718.32
Interest on income tax refund	245.31	385.12
Miscellaneous income	66.71	129.79
Income from investment		
Realised	386.35	416.86
Un-realised (at fair value through profit and loss)	(124.87)	372.32
Total	3,726.54	4,022.41

Note 31

Cost of services

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Cost of services	3,24,306.10	2,97,698.23
Total	3,24,306.10	2,97,698.23

Note 32

Employee benefits expense

(All amounts are in INR lakhs, unless otherwise stated) **nefit expense**

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Salaries and allowances (refer note below)	22,047.13	18,753.01
Contribution to provident and other funds (refer note 44)	750.75	739.50
Employee stock compensation expense (refer note 43)	2,871.09	1,010.63
Staff welfare expenses	1,079.40	1,056.91
Total	26,748.37	21,560.05

Note:

1. Amount recognised in the consolidated statement of profit and loss in respect of gratuity is INR. 558.56 lakhs (For year ended March 31, 2025: 292.18 lakhs) and in respect of compensated absences is INR. 163.86 lakhs (For year ended March 31, 2025: INR 157.48 lakhs)
2. The Group has estimated and recognized the impact of implementation of the New Labour Codes (i.e Code on Social Security, 2020) under Employee benefits expense for the year ended March 31, 2026. The impact of the same is not material for the year.

Note 33

Finance cost

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest cost	439.15	597.83
Total	439.15	597.83

Note 34

Depreciation and amortisation expenses

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Depreciation of Property, plant and equipment	4,377.25	3,865.49
Depreciation on investment property	2.83	2.82
Depreciation of Right-of-use assets (Refer note 7)	1,330.86	1,335.86
Amortisation of Intangible assets	6,509.56	4,573.26
Total	12,220.50	9,777.43

Note 35

Connectivity and related expenses

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Data centre and hosting charges	2,714.24	2,919.18
Internet and cloud computing charges	479.66	419.59
Total	3,193.90	3,338.77

Note 36

Other expenses

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Professional charges	2,703.30	1,271.50
Marketing expenses	1,701.47	1,903.41
Travelling expenses	1,915.36	1,589.20

Corporate social responsibility expense (refer note 50)	1,321.69	1,289.41
Office maintenance	1,044.97	823.12
Rent, rates and taxes	427.19	475.94
Membership and subscriptions	1,629.35	1,201.67
Repairs and maintenance expenses	456.57	642.40
Insurance expenses	650.16	380.36
Foreign exchange fluctuation	898.66	171.81
Bank charges	251.45	158.11
Allowance for expected credit loss (refer note 15)	1,323.22	310.01
Auditor's remuneration (refer note below)	207.42	267.46
Power and fuel	211.68	184.81
Advertisement expense	41.16	53.19
Communication expenses	44.52	56.22
Listing fees to stock exchanges	40.74	36.71
Assets scrapped during the year	50.52	-
Balances written off	166.66	66.94
Printing and stationery	31.36	33.23
Postage and Courier	19.65	18.06
General expenses	10.49	158.12
Total	15,147.59	11,091.68

Note:

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Statutory audit	175.00	220.00
Attestation services (in capacity as statutory auditor)	24.85	17.05
Other matters	-	22.93
Reimbursement of expenses	7.57	7.48
Total	207.42	267.46

Note 37

Income tax and deferred tax

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Income tax expense		
Current tax		
Current tax	12,310.72	12,470.67
Provision for tax relating to earlier years	36.71	26.15
Total Current tax	12,347.43	12,496.82
Deferred tax		
Deferred tax	179.56	(494.53)
Total Deferred tax	179.56	(494.53)

Total income tax expense recognised in the Consolidated Statement of Profit and Loss	12,526.99	12,002.29
Income tax expense recognised in OCI		
Income tax relating to items that will not be reclassified to profit or loss	35.97	168.28
Total income tax expense recognised in OCI	35.97	168.28

The major components of income tax expense and the reconciliation of expected tax expense based on the domestic effective tax rate of the Company at 25.17% (March 31, 2025: 25.17%) and the reported tax expense in the consolidated statement of profit and loss is as follows:

(b) Reconciliation of effective tax rate:

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Profit before tax	63,441.57	62,730.57
Statutory income tax rate	25.17%	25.17%
Tax at statutory income tax rate	15,966.97	15,788.03
Tax effect of:		
- Taxes pertaining to earlier years	(36.71)	(26.15)
- Income taxed at lower rates	(3,076.23)	(2,315.16)
- Exemptions/deductions for tax purposes/tax holidays	(1,019.41)	(694.20)
- CSR	332.64	324.52
- Others (net)	359.72	(1,074.75)
Income tax expense	12,526.99	12,002.29

Note 38

Fair values of financial assets and financial liabilities

Financial instruments by category

For Financial instruments measured at amortised cost their carrying value represents the best estimate of fair value

Particulars	Carrying value as at March 31, 2026	Fair value as at March 31, 2026	Carrying value as at March 31, 2025	Fair value as at March 31, 2025
(i) Financial Assets:				
Amortised cost				
Trade receivables	98,823.75	98,823.75	83,778.05	83,778.05
Cash and bank balances	74,801.21	74,801.21	50,150.30	50,150.30
Bank balances other than cash and cash equivalents	31,561.84	31,561.84	37,915.79	37,915.79
Earnest money deposits	253.41	253.41	549.22	549.22
Rental deposits	690.16	690.16	635.31	635.31
Other deposits	296.39	296.39	686.72	686.72
Bank deposits with more than twelve months maturity	5,447.82	5,447.82	793.85	793.85
Other financials assets	1,051.73	1,051.73	950.30	950.30
Accrued income	48,867.18	48,867.18	44,669.38	44,669.38
Interest receivable	2,493.57	2,493.57	2,430.51	2,430.51
Other receivables	1,356.39	1,356.39	454.71	454.71
At fair value through profit and loss				

Investment in liquid funds	2,547.76	2,547.76	11,986.71	11,986.71
Total Financial assets	2,68,191.21	2,68,191.21	2,35,000.85	2,35,000.85
(ii) Financial Liabilities:				
Amortised cost				
Security deposits	176.18	176.18	129.68	129.68
Trade payables	67,876.35	67,876.35	57,456.14	57,456.14
Lease liability	5,270.81	5,270.81	6,404.74	6,404.74
Other payable – Cost of services	35,113.00	35,113.00	29,202.41	29,202.41
Payable for capital creditors	1,301.98	1,301.98	820.43	820.43
Other financial liabilities	4,757.23	4,757.23	3,615.37	3,615.37
Payable towards corporate social responsibility expenditure	2,444.79	2,444.79	2,048.30	2,048.30
Unclaimed dividend	137.77	137.77	117.17	117.17
Total Financial Liabilities	1,16,901.93	1,16,901.93	99,664.55	99,664.55

Note 39

Financial risk management

The Group is exposed to various financial risks, including market risk, credit risk and liquidity risk. The Board of Directors oversees the Group's risk management framework, which is designed to identify, assess and mitigate potential adverse effects arising from uncertainties in the financial environment. The Group does not engage in the trading of financial instruments for speculative purposes. There were no significant changes in the Group's risk management objectives, policies or processes during the year. Further, the Group does not have any significant concentration of risk with a single counterparty, industry or geographical region.

(a) Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk, such as equity price risk and commodity risk. Financial instruments affected by market risk include borrowings and derivative financial instruments.

(i) Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Group's exposure to the risk of changes in foreign exchange rates relates primarily to the operating activities (when revenue or expense is denominated in a different currency from the Company's functional currency). The Group operates in Dubai, Singapore, Indonesia, UAE through its branch and is exposed to foreign currency rate risk through operating activities.

Particulars	As at March 31, 2026	As at March 31, 2025
Financial assets		
Trade Receivables		
AED	3,874.45	1,834.84
USD	14,061.81	10,723.40
EUR	9,421.76	6,845.17
SGD	59.18	1,694.64
SAR	730.98	509.07
AUD	0.01	0.01
Accrued income		
EUR	77.06	7,401.45
USD	8,899.55	4,182.31
AED	-	743.13

SGD	-	17.94
SAR	56.77	-
Other receivables		
AED	1,051.73	950.30
Total	38,233.30	34,902.26
Cash and cash equivalents		
AED	1,170.66	1,825.69
USD	3,901.92	8,444.34
EUR	5,524.16	4,800.74
SGD	95.25	180.57
GBP	3.47	29.84
IDR	0.92	-
SAR	4.24	11.36
Total	10,700.62	15,292.54
Financial liabilities		
Trade payables		
AED	617.09	731.55
USD	8,872.23	7,875.94
EUR	5,848.65	5,130.18
GBP	18.57	17.92
ZAR	0.23	0.21
SAR	-	12.54
KWD	70.94	116.08
SGD	-	1,514.68
IDR	8.15	-
AUD	1.39	2.64
Lease liability		
AED	220.99	153.75
Other payable - Cost of services		
USD	3,657.84	2,851.08
EUR	6,738.09	5,576.75
AED	1,002.79	492.82
KWD	38.26	9.40
Other current liability		
USD	574.83	436.47
EUR	16.52	-
IDR	11.04	-
SAR	34.64	-
Total	27,732.25	24,922.01

in market interest rates. The Group's investment are for short durations or fixed interest bearing investments and therefore do not expose the Group to significant interest rate risk.

(iii) Other price risk

The Company is not exposed to other price risk as it does not hold financial instruments whose value is affected by changes in market prices other than foreign exchange rates and interest rates.

(b) Liquidity Risk

Liquidity risk is the risk that the Group will not be able to meet its financial obligations as they become due. The Group manages its liquidity risk by ensuring, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due.

The table below summarises the maturity profile of the Group's financial liabilities:

Particulars	Due in 1 year	1 - 2 years	3-5 years	> 5 years
As at March 31, 2026				
Financial Liabilities				
Trade payables	67,876.35	-	-	-
Lease liabilities	1,694.90	1,506.41	3,914.90	-
Security deposits	-	-	-	176.18
Other payable - Cost of services	35,113.00	-	-	-
Payable for capital creditors	1,301.98	-	-	-
Other financial liabilities	4,581.05	-	-	-
Payable towards corporate social responsibility expenditure	2,444.79	-	-	-
Unclaimed dividend	137.77	-	-	-
Total	1,13,149.84	1,506.41	3,914.90	176.18
As at March 31, 2025				
Financial Liabilities				
Trade payables	57,456.14	-	-	-
Lease liabilities	1,702.24	1,823.97	3,997.51	2,216.67
Security deposits	-	-	-	129.68
Other payable - Cost of services	29,202.41	-	-	-
Payable for capital creditors	820.43	-	-	-
Other financial liabilities	3,485.68	-	-	-
Payable towards corporate social responsibility expenditure	2,048.30	-	-	-
Unclaimed dividend	117.17	-	-	-
Total	94,832.37	1,823.97	3,997.51	2,346.35

(c) Credit Risk

Credit risk is the risk of financial loss to the Group if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Group's receivables from customers, loans and advances and also arises from cash held with banks and financial institutions. The maximum exposure to credit risk is equal to the carrying value of the financial assets. The objective of managing counterparty credit risk is to prevent losses in financial assets. The Group assesses the credit quality of the counterparties, taking into account their financial position, past experience and other factors.

The Group limits its exposure to credit risk of cash held with banks by dealing with highly rated banks and institutions and retaining sufficient balances in bank accounts required to meet a month's operational costs. The Management reviews the bank accounts on regular basis and fund drawdowns are planned to ensure that there is minimal surplus cash in bank accounts. The Group does a proper financial and credibility check on the landlords before taking any property on lease and hasn't had a single instance of non-refund of security deposit on vacating the leased property. The Group also in some cases ensure that the notice period rentals are adjusted against the security deposits and only differential, if any, is paid out thereby further mitigating the non-realization risk.

Trade receivables

The customer's credit risk is managed by the Group's established policy, procedures and control relating to customer credit risk management. Credit quality of a customer is assessed based on the individual credit limits are defined in accordance with the assessment and outstanding customer receivables are regularly monitored.

The Group establishes an allowance for impairment that represents its estimate of expected losses in respect of trade receivables. The maximum exposure to credit risk as at reporting date is primarily from trade receivables amounting to INR. 1,02,467.54 lakhs (March 31, 2025: INR. 87,169.70 lakhs). The movement in allowance for doubtful debts in respect of trade receivables during the year was as follows:

Allowance for doubtful debts	March 31, 2026	March 31, 2025
Opening balance	3,391.65	3,505.31
Additional provision/(reversal) (net) (refer note 36)	1,323.22	310.01
(Write off as bad debts)/exchange difference	(1,071.08)	(423.67)
Closing balance	3,643.79	3,391.65

Note 40

Capital Management

The Group's capital management objective is to safeguard its ability to continue as a going concern while maximizing shareholder value through an optimal capital structure and an efficient cost of capital. To maintain or adjust its capital structure, the Group may, where appropriate, modify dividend distributions, return capital to shareholders, issue new equity instruments, or dispose of assets to reduce debt. The Group primarily monitors its capital structure using the gearing ratio. Management continually evaluates and refines its capital management strategies with a view to optimizing returns, managing risks effectively, and maintaining an appropriate level of financial leverage.

The capital structure for the reporting year under review is summarized as follows:

Particulars	March 31, 2026	March 31, 2025
Total Borrowings	-	-
Less: Cash and cash equivalents and Bank balances other than Cash and cash equivalents	1,06,363.05	88,066.09
Total Surplus/(net debt)	1,06,363.05	88,066.09
Total Equity	2,48,800.01	2,26,829.42
Gearing ratio	0%	0%

The Group is predominantly equity financed which is evident from the capital structure table.

Note 41

Assets pledged as security

The carrying amounts of assets pledged as security for current and non-current borrowings are:

Particulars	Notes	As at March 31, 2026	As at March 31, 2025
Current assets			
Trade receivables	14	80,812.59	1,15,383.55
Fixed deposits	10, 16	6,462.05	6,759.79
Total Current assets pledged as security		87,274.64	1,22,143.34
Non-Current assets			
Freehold land	3	2,127.88	2,127.88
Building		1,142.55	1,219.26
Total Non-Current assets pledged as security		3,270.42	3,347.14
Total Assets pledged as security		90,545.06	1,25,490.48

Note:

1. The sanctioned limit is secured by collateral comprising book debts and commercial property, while only a few fixed deposits are under lien, maintained as margin money against bank guarantees (BGs).
2. Assets given as pledge in the above table, are towards security given for bank guarantees and other working capital limits sanctioned by bank to the tune of INR 29,025 lakhs from which the utilisation amount is INR. 18,934.14 lakhs for issuing bank guarantees. The bank's right of recovery is restricted to the extent of any utilized amounts remaining unpaid beyond their due dates.

Note 42

Dividend distribution to equity shareholders:

Interim dividend:

Dividends aggregating to INR 16,034.08 lakhs paid during the year ended March 31, 2026 comprise an interim dividend of INR 6 per equity share relating to the year ended March 31, 2025 and an interim dividend of INR 6 per equity share relating to the year ended March 31, 2026. Dividends aggregating to INR 16,144.63 lakhs paid during the year ended March 31, 2025 comprise an interim dividend of INR 6 per equity share relating to the year ended March 31, 2024 and an interim dividend of INR 6 per equity share relating to the year ended March 31, 2025. Dividends declared by the Company are based on profits available for distribution.

Final dividend:

The Board of Directors did not recommend any final dividend for the current financial year or the previous financial year. Accordingly, no final dividend was declared or paid during these periods.

Note 43

Employee stock based compensation:

Details of the grant/issue as at March 31, 2026 are given below:

A. Restricted Stock Unit Plan 2021 (RSUs)

The Company has instituted Tanla Platforms Limited-Restricted Stock Unit Plan 2021, wherein shareholders of the Company have approved 30,00,000 (Thirty lakhs) RSUs to the eligible employees of the Company. The RSUs will vest over a period of 1-4 years.

Particulars	March 31, 2026		March 31, 2025	
	No. of RSUs	Weighted average exercise price in INR	No. of RSUs	Weighted average exercise price in INR
RSUs outstanding at the beginning of the year	53,211	1.00	2,47,497	1.00
Granted during the year	-	1.00	3,213	-
Vested during the year	40,711	1.00	1,09,999	1.00
Exercised during the year	-	1.00	1,57,499	1.00
Lapsed/forfeited during the year	-	1.00	40,000	1.00
RSUs outstanding at the end of the year	53,211	1.00	53,211	1.00
RSUs vested and exercisable at the end of the year	40,711	1.00	-	1.00

Particulars	Tanla Platforms Limited-Restricted Stock Unit Plan 2021	
	March 31, 2026	March 31, 2025
KMP	-	(187.17)
Employees other than KMP	55.45	266.09
Total	55.45	78.92

Break-up of employee stock compensation expense (refer note 32)

The following assumptions were used for calculation of fair value of RSUs:

RSU Plan 2021	Assumptions
Exercise price (in INR.)	1
*Grant date share price (in INR.)	890-1,514.20
Dividend yield (%)	4%
Expected volatility (%)	49.45%
Risk-free-interest (%)	5.1-6.3
Expected term (in years)	2-4

*The fair value of each option is estimated on the date of grant using the Black Scholes model.

B. TPL Stock Options Scheme 2024

Tanla Platforms Limited has created 'TPL ESOP Trust' pursuant to the applicable provisions of the Indian Trust Act, 1882, the Securities and Exchange Board of India (Share Based Employee Benefits & Sweat Equity) Regulations, 2021 ("SBEBS Regulations"), applicable provisions of the Companies Act, 2013 and the Rules made thereunder. This trust was created as on April 25, 2024 and registered in Sub Registrar on May 30, 2024, with the objective to implement 'TPL Stock Options Scheme 2024' ("ESOP 2024" or "Scheme") through a trust route.

The primary objectives of the Scheme are to reward the Employees for their association, dedication and contribution to the goals of the Group. The Group intends to use this Scheme to attract and retain the key talents by way of rewarding their performance and motivate them to contribute to the overall corporate growth and profitability. The Group views performance linked stock option scheme as a long-term incentive tool that would assist in aligning employees interest with that of the shareholders while limiting the dilution in the shareholding and enable the employees not only to become co-owners, but also to create wealth out of such ownership in future.

Particulars	March 31, 2026		March 31, 2025	
	No. of RSUs	Weighted average exercise price in INR	No. of RSUs	Weighted average exercise price in INR
RSUs outstanding at the beginning of the year	2,15,390	1.00	-	1.00
Granted during the year	4,05,491	1.00	2,15,390	1.00
Vested during the year	34,167	1.00	-	1.00
Exercised during the year	-	1.00	-	1.00
Lapsed/forfeited during the year	2,66,203	1.00	-	1.00
RSUs outstanding at the end of the year	3,54,678	1.00	2,15,390	1.00
RSUs vested and exercisable at the end of the year	34,167	1.00	-	1.00

Particulars	TPL Stock Options Scheme 2024	
	March 31, 2026	March 31, 2025
KMP	48.32	191.73
Employees other than KMP	744.92	658.27
Total	793.24	850.00

The following assumptions were used for calculation of fair value of RSUs:

RSU Plan 2024	Assumptions
Exercise price (in Rs.)	1
Grant date share price (in Rs.)	670-973
Dividend yield (%)	1.29%
Expected volatility (%)	51.06%
Risk-free-interest (%)	6.72%
Expected term (in years)	1-4

C. Restricted Stock Unit Plan 2025 (RSUs)

The Company has instituted ValueFirst Employee Stock Based Plan on March 13, 2025, wherein shareholders of the Company have approved 17,399 (Seventeen thousand three hundred and ninety nine) RSUs to the eligible employees of the Company.

Particulars	March 31, 2026		March 31, 2025	
	No. of RSUs	Weighted average exercise price in INR	No. of RSUs	Weighted average exercise price in INR
RSUs outstanding at the beginning of the year	17,399	10.00	-	-
Granted during the year	-	-	17,399	10.00
Vested during the year	-	-	-	-
Exercised during the year	-	-	-	-
Lapsed/forfeited during the year	-	-	-	-
RSUs outstanding at the end of the year	17,399	10.00	17,399	10.00
RSUs vested and exercisable at the end of the year	-	-	-	-

Particulars	ValueFirst Digital Media Private Limited Restricted Stock Unit Plan 2025	
	March 31, 2026	March 31, 2025
KMP	-	-
Employees other than KMP	2,022.40	81.71
Total	2,022.40	81.71

The following assumptions were used for calculation of fair value of RSUs:

RSU Plan 2025	Assumptions
Exercise price (in INR)	10
Dividend yield (%)	0%
Expected volatility (%)	51.06%
Risk-free-interest (%)	6.72%
Expected term (in years)	1-5

Note 44

Employee benefits

The Group has following post employment benefit plans:

(a) Defined contribution plan

Contributions were made to provident fund and Employee State Insurance in India for the employees of the Group as per the regulations. These contributions are made to registered funds administered by the Government of India. The obligation of the Group is limited to the amount contributed and it has no further contractual nor any other constructive obligation. The expense recognised during the year in the consolidated statement of profit and loss towards defined contribution plan is INR. 750.75 lakhs (March 31, 2025: INR. 739.50 lakhs).

(b) Defined benefit plan

In accordance with the 'Code on Social Security, 2020', the Group provides for gratuity, a defined retirement benefit plan (the 'Gratuity Plan') covering eligible employees. Liabilities with regard to such gratuity plan are determined by an independent actuarial valuation and are charged to the Statement of Profit and Loss in the year determined. The gratuity payment scheme is funded through a policy with Life Insurance Corporation of India. The following table summarise net benefit expense recognized in the Statement of Profit and Loss, the status of funding and the amount recognised in the Balance Sheet for the gratuity plan.

Defined Benefit Plans

S.no	Particulars	March 31, 2026	March 31, 2025
A	Net employee benefit expense		
	(Recognised in employee benefit expense)		
	Current service cost	294.71	261.38
	Interest cost	121.77	88.92
	Interest income	-	(58.10)
	Net employee benefit expense	416.48	292.19
B	Amount recognised in Balance Sheet		
	Defined benefit obligation	2,232.82	1,943.29
	Fair value of plan assets	(612.54)	(673.67)
	Net Liability recognised in Balance sheet	1,620.28	1,269.62
C	Changes in the present value of the defined benefit obligation		
	Opening defined benefit obligation	1,943.17	1,452.63

Current service cost	294.71	261.38
Interest cost	121.77	88.92
Benefits paid	(399.80)	(241.23)
Net actuarial (gains)/losses on obligation for the year recognised under OCI	272.96	460.37
Closing defined benefit obligation	2,232.81	2,022.06

D Changes in the fair value of plan assets

Opening fair value of plan assets	673.67	865.67
Interest income	75.57	(192.00)
Employer contribution	1.00	31.28
Fund charges	(137.70)	(31.28)
Closing fair value of plan assets	612.54	673.67

E Actuarial Assumptions

Discount Rate	6.98 to 7.0%	6.98 to 7.0%
Rate of increase in Salary	6.00%	6.00%
Expected average remaining working lives of employees (years)	14.42	24.38
Attrition Rate	10 to 30%	10 to 30%

A quantitative sensitivity analysis for significant assumption is as shown below:

Impact on defined benefit obligation	March 31, 2026	March 31, 2025
Discount rate		
1% increase	2,132.71	1,866.44
1% decrease	2,343.93	2,027.67
Rate of increase in salary		
1% increase	2,312.84	2,012.31
1% decrease	2,154.55	1,875.47
Mortality rate		
1% increase	2,233.41	1,943.53
1% decrease	2,232.23	1,942.93
Attrition Rate		
1% increase	2,243.75	1,948.38
1% decrease	2,220.33	1,937.21

Maturity profile of defined benefit obligation:

Year	March 31, 2026	March 31, 2025
Within 1 year	418.70	428.72
2 years	364.92	312.88
3 years	328.25	306.85
4 years	319.03	258.88
5 years and above	2,152.63	1,477.55

The weighted-average duration of the defined benefit obligation as at March 31, 2026 was 4 to 7 years (March 31, 2025: 3 to 5 years) for gratuity plan.

Composition of plan assets

Plan assets comprise of 100% insurer managed funds. Fund is managed by Life Insurance Corporation as per Insurance Regulatory and Development Authority of India guidelines, category wise composition of plan assets is not available.

Note 45

Contingent Liabilities

(All amounts are in INR Lakhs, except for share data and where otherwise stated)

Particulars	Note	March 31, 2026	March 31, 2025
Outstanding guarantees given by the the Group	a	18,934.14	16,892.11
Secondary guarantee given by holding Company on behalf of subsidiary		20,000.00	15,900.00
Claims against company, not acknowledged as debts	b to g	6,355.57	1,683.84

Note

(a) Guarantees outstanding

Total Guarantees outstanding as of March 31, 2026 amounting to INR. 18,934.14 lakhs (March 31, 2025 – INR. 16,982.11 lakhs) have been issued by banks on behalf of the Group. These guarantees have been given to telcos/banks/public sector undertakings towards performance guarantee from the Group.

(b) Tanla Platforms Limited

(i) Demand of service tax under ITSS and DSC service

The Company received Service Tax orders for FY 2007-08 to FY 2009-10 demanding INR 900.30 lakhs, including interest and penalty of INR 154.38 lakhs, in respect of imported information technology and software services. Subsequently, the Commissioner of Central Tax, vide order dated 25 March 2021, dropped a demand of INR 552.23 lakhs on the grounds of CENVAT credit eligibility and confirmed a demand of INR 193.69 lakhs. Based on its assessment, management believes that the likelihood of loss on the balance demand is remote and does not expect any material adverse impact on the Company's financial position.

(ii) Denial of cenvat credit on various input services

Pursuant to a departmental audit for FY 2010-11, a demand of INR 121.78 lakhs along with interest and penalty of INR 14.94 lakhs was raised under the Finance Act, 1994. The Commissioner subsequently allowed CENVAT credit of INR 121.78 lakhs. Thereafter, the department filed an appeal before CESTAT seeking denial of the CENVAT credit, while the Company appealed against the levy of interest and penalty. The management believes that the Company has a strong case and accordingly considers the likelihood of loss to be remote; therefore, no provision has been recognized.

(iii) Denial of input tax credit by GST authorities

The GST authorities issued a demand under Section 73 of the CGST Act, 2017 for FY 2018-19 alleging excess availment of input tax credit (ITC) in GSTR-3B as compared to GSTR-2A. The Company has contested the demand, relying on the provisions of Section 16 of the CGST Act, 2017 and relevant judicial precedents. A demand of INR. 154 lakhs (comprising IGST of INR 139 lakhs and penalty of INR 13.90 lakhs) was raised, of which INR 1.06 lakhs has been paid. Aggrieved by the order, the Company filed a writ petition before the Telangana High Court and obtained an interim stay during FY 2024-25. The management believes that the Company has a strong case and accordingly considers the likelihood of loss to be remote; therefore, no provision has been recognized.

(iv) Demand on non-deduction of TDS u/s 195 of the Income tax act, 1961

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. In this regard, the Company also incorporated an indemnity clause in the SPA, under which the Seller agreed to indemnify the Company in respect of any withholding tax claims that may be raised against the Company in the future. 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 INR. 4,690.23 lakhs comprising tax and interest there on towards non-deduction of withholding taxes. The Company is in the process of filing an appeal against the said order within the prescribed timelines. Given that the matter is sub judice and having obtained advice from external consultants, the management is of the view that the demand is not tenable and is of the opinion that the outcome on adjudication is likely to be favourable. Accordingly, the demand has been disclosed as a contingent liability.

(c) Karix Mobile Private Limited- Income tax and GST assessments

- Pursuant to an assessment order dated September 21, 2021, the Assessing Officer disallowed INR. 313.59 lakhs, being 30% of expenditure incurred towards SMS provision services under Section 40(a)(ia) of the Income-tax Act, resulting in a tax demand of INR 107 lakhs. The Company has filed an appeal before the Commissioner of Income Tax (Appeals).

Based on the facts of the case and considering that the applicable tax was subsequently deducted and remitted upon receipt of the supplier's invoices, management believes that the matter is likely to be resolved in the Company's favour. The management believes that the Company has a strong case and accordingly considers the likelihood of loss to be remote; therefore, no provision has been recognized.

- ii. Principal Commissioner of Income tax appealed against M/s Mgage india Pvt Ltd in Madras High Court relating to AY 2013-14 regarding disallowance of payment made to foreign entities regarding usage of platform on account no TDS deducted on INR 220 lakhs paid as royalty. Further disallowance of INR 3,716.34 lakhs towards carrier payment made to foreign telephone operators, INR 20.75 lakhs on account of premium content to BSNL and INR 12.87 lakhs towards PF. The appeal is filed by the department and pending before the high court. Information is submitted by the company and the matter is not posted. Based on consultation from the legal advisors the Company believes that the same will not result in financial impact, therefore no adjustment to the financial statements are considered necessary in this regard. The management believes that the Company has a strong case and accordingly considers the likelihood of loss to be remote; therefore, no provision has been recognized.
- iii. Show cause notice relating to AY 2019-20 issued by "DCIT INTL TAX 1(1) Chennai" stating that usage of platforms of international entities are to be treated as royalty and non deduction of TDS on the same. Notice of demand u/s 156 of the Income Tax Act, 1961 and Penalty proceedings under section 271C for non-deduction of TDS amounting to INR 33 lakhs. Appeal filed by the company against the demand order during the month of January, 2023, INR 6.67 lakhs is deposited under dispute by the company and stay order is granted by the department and given time for further hearing. The management believes that the Company has a strong case and accordingly considers the likelihood of loss to be remote; therefore, no provision has been recognized.
- iv. The GST authorities initiated proceedings under Sections 65 and 73 of the CGST Act, 2017, for FY 2017-18 in relation to alleged excess availment of Input Tax Credit ("ITC"), involving an aggregate amount of INR 620.70 lakhs. The Company submitted its response, supported by relevant judicial precedents and the provisions of Section 16 of the CGST Act, 2017. Pursuant to the proceedings, demands aggregating to INR 376 lakhs were dropped based on the supporting documents furnished, and a final demand order dated January 16, 2024 was issued for INR 313.17 lakhs (comprising tax of INR 244.67 lakhs, interest of INR 44.03 lakhs and penalty of INR 24.47 lakhs). The Company has challenged the demand order by filing a writ petition before the Madras High Court on April 13, 2024. The management believes that the Company has a strong case and accordingly considers the likelihood of loss to be remote; therefore, no provision has been recognized.
- v. The GST authorities issued notices under Section 73 of the CGST Act, 2017, in respect of FY 2017-18, alleging excess availment of Input Tax Credit ("ITC") in GSTR-3B returns as compared to GSTR-2A, involving an aggregate amount of INR 256.15 lakhs. The Company submitted its response along with supporting documents and contended that the ITC was availed in accordance with Section 16 of the CGST Act, 2017, supported by relevant judicial precedents. Pursuant to the proceedings, demands aggregating to INR 163.43 lakhs were dropped, and a final demand order dated December 9, 2025 was issued for INR 92.72 lakhs, comprising tax of INR 37.44 lakhs, interest of INR 51.53 lakhs and penalty of INR 3.74 lakhs. The Company has challenged the demand order by filing a writ petition before the Karnataka High Court on March 7, 2026. The management believes that the Company has a strong case and accordingly considers the likelihood of loss to be remote; therefore, no provision has been recognized.

(d) ValueFirst Digital Media Private Limited - Income tax and GST assessments

- i. **Server Hosting Charges & SMS Charges; Disallowance under Section 14A:** The Company received an order from the tax department raising certain additions related to operational expenses, specifically server hosting charges and SMS charges, along with disallowance under Section 14A. The Assessing Officer (AO) alleged that these expenses were either not incurred wholly and exclusively for business purposes or lacked sufficient justification. The total disputed tax amount is INR 9.50 lakhs. The Company has filed an appeal before the Commissioner of Income Tax (Appeals). As per management assesment these are genuine business expenditures, backed by valid documentation and incurred in the normal course of operations. Further, the disallowance under Section 14A is not justified as there is no direct nexus between the expenditure and any tax-exempt income. The management believes that the Company has a strong case and accordingly considers the likelihood of loss to be remote; therefore, no provision has been recognized.
- ii. **Disallowance under Section 14A; Server Hosting Charges & SMS Charges:** This matter pertains to a departmental appeal filed against a favourable CIT(A) order already received by the Company. The dispute includes disallowances made under Section 14A, expenses towards server hosting and SMS services, and an ad-hoc disallowance of other business expenses without specific justification. The total tax demand under dispute amounts to INR 273.08 lakhs. The CIT(A), after evaluating the documentary evidence submitted by the Company, had earlier ruled in our favour, accepting that all expenses were genuine and incurred for business purposes. The department, however, has appealed against this order before the National Faceless Appeal Centre (NFAC). As the order in favour of the Company was well-reasoned and supported by detailed documentation, we are confident that the appellate authority will uphold the favourable outcome. The management believes that the Company has a strong case and accordingly considers the likelihood of loss to be remote; therefore, no provision has been recognized.
- iii. **Unexplained Cash Credit under Section 68:** The Company has received a notice under Section 143(3) for AY 2023-24, wherein the tax department has proposed an addition of INR. 2.97 lakhs under Section 68, alleging unexplained cash credits. The case is currently under scrutiny assessment. The management has already submitted all necessary documentation to support the genuineness of the transaction, including confirmation letters, PAN details, bank statements, and the creditworthiness of the parties involved. The Company believes that the identity and source of funds have been adequately explained and the addition is not warranted. Since the matter is still in the assessment phase and no final order has been passed, the outcome remains pending. The management believes that the Company has a strong case and accordingly considers the likelihood of loss to be remote; therefore, no provision has been recognized.

- iv. **Excess availment of ITC - GSTR 2A v/s 3B:** The Company's subsidiary, Unimobile Messaging Solution LLP, has received a Show Cause Notice and an Order-in-Original from the GST authorities alleging excess availment of Input Tax Credit ("ITC") and inadmissible ITC on account of incorrect place of supply, involving an aggregate demand of INR 11.50 lakhs. The subsidiary has filed an appeal before the Appellate Authority challenging the order.

The demand primarily relates to (i) alleged excess availment of ITC based on differences between GSTR-3B and GSTR-2A, and (ii) ITC claimed on inward supplies where the place of supply has been disputed by the authorities. Based on its assessment of the applicable provisions of the CGST Act, 2017, Rule 36(4) of the CGST Rules, relevant notifications and judicial precedents, management believes that the ITC has been availed in accordance with the applicable GST laws. Further, during the relevant period, reconciliation with GSTR-2A was not a mandatory condition for availment of ITC, and the subsidiary had complied with the conditions prescribed under Section 16 of the CGST Act for claiming ITC.

Accordingly, management believes that the Company has a strong case and accordingly considers the likelihood of loss to be remote; therefore, no provision has been recognized.

Note 46

Segment Reporting

The management has assessed the identification of reportable segments in accordance with the requirements of Ind AS 108 'Operating Segment' and believes that the Group has only one reportable segment namely "CPaaS service provider".

Geography-wise details of the Group's revenues from external customers and its non-current assets (other than financial instruments, investments accounted for using the equity method, deferred tax assets and post-employment benefit assets) are given below:

(i) Analysis of Group's revenues based on the location of the customers:

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
India	3,24,850.49	1,13,986.52
Rest of the world	1,16,920.15	2,88,785.63
Total	4,41,770.64	4,02,772.15

(ii) Analysis of Group's non-current assets (property, plant and equipment, right-of-use assets, capital work-in-progress, goodwill, intangible assets and intangible assets under development, other non-current assets and other non-current financial assets) based on the location of the assets:

Particulars	As at March 31, 2026	As at March 31, 2025
India	84,662.49	90,936.59
Rest of the world	1,647.82	235.83
Total	86,310.31	91,172.42

Note 47

Revenue from operations

(a) Revenue recognised from contracts with customers

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Revenue recognised from contracts with customers	4,41,770.64	4,02,772.15
Less: Impairment losses recognised	-	-
Total revenue	4,41,770.64	4,02,772.15

(b) Disaggregate revenue information

The Group disaggregates the revenue from customers by types of services rendered geographically which is A2P SMS Services. The Company believe that this disaggregation best depicts how the nature, amount, timing and uncertainty of the revenues and cash flows are affected by industry, market and other economic factors.

Geographic revenue

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Overseas	1,16,920.15	1,13,986.52
India	3,24,850.49	2,88,785.63
Total	4,41,770.64	4,02,772.15

Timing of revenue recognition

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Point in time	4,41,770.64	4,02,772.15
Over time	-	-
Total revenue	4,41,770.64	4,02,772.15

(c) Movement in expected credit loss during the year

Particulars	March 31, 2026	March 31, 2025
Opening balance (A)	3,391.65	3,505.31
Additional provision/(reversal) (net)	1,323.22	310.01
Write off as bad debts	(1,071.08)	(423.67)
Closing balance (B)	3,643.79	3,391.65

(d) Contract balances

Particulars	Contract Asset	
	March 31, 2026	March 31, 2025
Opening balance (A)	44,669.38	47,837.04
Add/(Less):Revenue recognised during the year	4,41,770.64	4,02,772.15
Add/(Less):Invoices raised during the year (net of adjustments)	(4,37,572.84)	(4,05,939.81)
Closing Balance (B)	48,867.18	44,669.38

Note 48**Related party disclosures**

(All amounts are in INR lakhs, unless otherwise stated)

A) List of related parties:

(i) Name of the Related Party	Country	Relationship with the Entity
Z-Axis Management Consultants and Strategic Advisors LLP	India	Entity in which Director is a Partner

(ii) Key Managerial Personnel

D. Uday Kumar Reddy – Chairman and Managing Director

Anubhav Batra – Chief Financial Officer (w.e.f July 28, 2025)

Abhishek Kumar Jain – Chief Financial Officer (w.e.f August 01, 2024 upto July 27, 2025)

Aravind Viswanathan – Chief Financial Officer (upto July 31, 2024)

Seshanuradha Chava – General Counsel and Company Secretary

(iii) Key Managerial Personnel of subsidiaries

Deepak Goyal – Executive director in Tanla Platforms Limited and Karix Mobile Private Limited

Aravind Viswanathan – Director in Tanla Digital Labs Private Limited (upto July 31, 2024)

Aravind Viswanathan – Director in Tanla Digital (India) Private Limited (upto July 31, 2024)

Abhishek Kumar Jain – Director in Tanla Digital Labs Private Limited (w.e.f October 17, 2024 upto August 12, 2025)

Abhishek Kumar Jain – Director in Tanla Digital (India) Private Limited (w.e.f October 17, 2024 upto August 12, 2025)

Abhishek Kumar Jain – Director in Valuefirst Digital Media Private Limited (w.e.f September 26, 2024 upto August 12, 2025)

Abhishek Kumar Jain – Director in Gamooga Softtech Private Limited (w.e.f August 31, 2024 upto August 12, 2025)

Anubhav Batra– Director in Tanla Digital Labs Private Limited (w.e.f August 18, 2025)

Anubhav Batra – Director in Tanla Digital (India) Private Limited (w.e.f August 18, 2025)

Anubhav Batra – Director in Valuefirst Digital Media Private Limited (w.e.f August 14, 2025)

Anubhav Batra – Director in Gamooga Softtech Private Limited (w.e.f August 18, 2025 upto November 24, 2025)

Vishwadeep Bajaj – Managing Director in Valuefirst Digital Media Private Limited

(iv) Other directors with whom the group companies have transactions

Amrita Gangotra – Independent director in Tanla Platforms Limited (upto July 25, 2024)

Rohit Bhasin – Independent director in Tanla Platforms Limited (upto July 25, 2024)

Rahul Khanna – Independent director in Tanla Platforms Limited ((upto July 16, 2025)

Sanjay Kapoor – Non executive

Dr. Ram Sewak Sharma – Independent director

François Ortalo-Magné – Independent director – (w.e.f October 17, 2024)

Naiyya Saggi – Independent director (w.e.f December 9, 2024)

Sunil Ramakanth Bhumralkar – Independent Director (w.e.f June 16, 2025)

B) Related party Transactions for the year ended March 31, 2025:

Nature of Transactions	Transactions Dr/ (Cr)		Balance Outstanding Dr/(Cr)	
Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025	As at March 31, 2026	As at March 31, 2025
Z-Axis Management Consultants and Strategic Advisors LLP	21.00	21.00	-	-
Professional services received				

C) Transactions with key management personnel

Particulars	Transactions Dr/(Cr)		Balance Outstanding Dr/(Cr)	
	For the year ended March 31, 2026	For the year ended March 31, 2025	As at March 31, 2026	As at March 31, 2025
Salaries and other employee benefits to KMP	558.50	765.43	-	-
Other benefits to non-executive directors	76.00	96.00	-	-
Share based payments	48.32	(139.42)	-	-
Total	682.82	722.01	-	-

Note 49**Earnings per share**

Basic earnings per share is calculated by dividing the profit/(loss) for the year attributable to equity holders by the weighted average number of equity shares outstanding during the year.

Diluted earnings per share is calculated by dividing the profit/(loss) attributable to equity holders by the weighted average number of equity shares outstanding during the year plus the weighted average number of equity shares that would be issued on conversion of all the dilutive potential equity shares into equity shares.

The following reflects the income and share data used in the basic and diluted EPS computations:

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(a) Profit after tax (including prior period tax)	50,914.58	50,728.28
(b) Basic:		
Number of equity shares at the beginning of the year	13,46,17,459	13,44,59,960
Add: Issue of equity shares	-	1,57,499
Less: Buyback of equity shares	(20,00,000)	-
Number of equity shares at the end of the year	13,26,17,459	13,46,17,459
(c) Weighted average number of equity shares	13,27,38,636	13,43,43,300
Basic earnings per share	38.36	37.76
Diluted:		
(d) Effect of potential equity shares on RSUs outstanding	4,07,289	2,68,285
(e) Weighted average number of equity shares for computation of Diluted EPS (c+d)	13,31,45,925	13,46,11,585
(f) Diluted earnings per share (a/e)	38.24	37.68

Note 50

Corporate Social Responsibility

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(i) Gross amount required to be spent by the Group during the current financial year	1,321.69	1,289.41
(ii) Amount approved by the Board to be spent by the Group during the current financial year	1,321.69	1,289.41
(iii) Amount of expenditure incurred	-	100.72
(iv) Shortfall at the end of the year (refer note (a) & (b) below)	1,321.69	1,188.69
(v) Total of previous years shortfall (refer note (c) below)	1,123.10	859.60
(vi) Total unspent CSR outstanding (iv+v)	2,444.79	2,048.30
(vi) Reason for shortfall	Refer note (a)	Refer note (a)
(vii) Nature of CSR activities (refer note (d) below)	NA	NA
(viii) Details of related party transactions	NA	NA
(ix) Where a provision is made in respect to a liability incurred by entering into a contractual obligation, the movements in provision	NA	NA

Note:

- In compliance with the provisions of the Act and the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended, the unspent CSR amounting to INR. 1,321.69 lakhs for year ended March 31, 2026 of which INR. 927.97 lakhs has been transferred to 'unspent CSR account' and the balance amount of INR. 410.29 lakhs will be transferred to 'unspent CSR account' maintained with bank and will be utilized for the identified ongoing projects within the prescribed timelines in accordance with the applicable CSR provisions and rules.
- The unspent CSR obligation of INR. 1,188.69 Lakhs related to financial year ended March 31, 2025 was transferred to an unspent CSR account maintained with the scheduled Bank, on March 29, 2025. Out of unspent CSR obligation pertaining to year ended March 31, 2025, an amount of INR. 65.59 lakhs was spent during year ended March 31, 2026. The balance unspent amount shall be utilized towards ongoing projects within the prescribed statutory timeline, i.e., on or before March 31, 2028.
- The unspent CSR obligation amounting to INR. 859.60 lakhs pertaining to FY 2022-23 and FY 2023-24 were fully utilized towards the ongoing projects within the prescribed statutory timelines, i.e., on or before March 31, 2026 and March 31, 2027 respectively.
- Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.
- A CSR committee has been formed by the Group as per the Act and the funds have been utilised for purposes mentioned in schedule VII of the act.

Note 51

The Group uses an accounting software hosted and maintained by a third-party service provider, which has an audit trail (edit log) feature. The audit trail feature was enabled and operated throughout the year for all transactions recorded at the application level. The Group has not identified any instance of tampering with the audit trail records at the application level, and such records have been retained in accordance with the applicable statutory requirements. The Group relies on the control environment maintained by the third-party service provider for database-level controls. However, the SOC-1 Type II report issued by the service provider does not cover controls relating to database-level audit trails. Accordingly, as required under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014, the statutory auditors have referred to this matter in their audit report

Note 52

Additional Disclosure as required under paragraph 2 of General Instructions for the preparation of Consolidated Financial Statements of the schedule III of the Act.

FY 2025-26

Name of the entity	Net Assets i.e., total assets minus total liabilities		Share in Profit or loss for the year ended March 31, 2026		Share in other comprehensive income year ended March 31, 2026		Share in Total Comprehensive income for the year ended March 31, 2026	
	As % of consolidated net assets	Amount	As % of consolidated profit or loss	Amount	As % of consolidated profit or loss	Amount	As % of consolidated profit or loss	Amount
Parent Company								
Tanla Platforms Limited	20.69%	51,470.85	27.28%	13,891.05	(2.29%)	(91.06)	25.14%	13,799.99
Foreign Subsidiaries								
Tanla Mobile Asia Pacific Pte Ltd.	1.75%	4,365.77	4.09%	2,080.16	6.92%	274.86	4.29%	2,355.03
Karix Mobile FZ LLC	1991%	49,544.11	31.88%	16,231.56	5.30%	210.55	2996%	16,442.11
Valuefirst Digital Media Pte. Limited	0.58%	1,435.43	0.06%	28.65	(0.47%)	(18.65)	0.02%	10.01
Tanla Mobile Middle East LLC	(0.10%)	(242.53)	(0.16%)	(79.86)	(0.09%)	(3.76)	(0.15%)	(83.62)
PT Karix Communications Indonesia	(0.05%)	(131.42)	(0.25%)	(126.53)	(0.12%)	(4.90)	(0.24%)	(131.42)
Karix Mobile LLC	0.00%	-	0.00%	-	0.02%	0.61	0.00%	0.61
Indian Subsidiaries								
Karix Mobile Private Limited	44.42%	1,10,519.82	31.99%	16,285.22	(2.73%)	(108.28)	29.47%	16,176.94
Tanla Digital Labs Private Limited	15.32%	38,126.03	22.11%	11,259.61	0.13%	5.04	20.52%	11,264.65
Gamooga Softtech Private Limited	0.00%	-	0.00%	-	0.00%	-	0.00%	-
Tanla Digital (India) Private Limited	1.38%	3,436.57	0.20%	101.35	0.00%	-	0.18%	101.35
Tanla Foundation	0.71%	1,774.12	3.35%	1,705.49	0.00%	-	3.11%	1,705.49
Valuefirst Connect Private Limited	(0.01%)	(24.06)	(0.01%)	(5.85)	0.00%	-	(0.01%)	(5.85)
Transcendent Communications Private Limited	0.00%	2.43	(0.00%)	(1.06)	0.00%	-	(0.00%)	(1.06)
Communique Technology Private Limited	(0.01%)	(12.54)	(0.00%)	(1.97)	0.00%	-	(0.00%)	(1.97)
Instacamp Marketing Private Limited	(0.00%)	(0.00)	0.01%	3.66	0.00%	-	0.01%	3.66
Octane Marketing Private Limited	0.00%	0.84	(0.00%)	(0.85)	0.00%	-	(0.00%)	(0.85)
Unimobile Messaging Solutions LLP	0.00%	1.44	(0.00%)	(0.82)	0.00%	-	(0.00%)	(0.82)
Supertech Communications LLP	(0.00%)	(0.00)	(0.16%)	(81.50)	0.00%	-	(0.15%)	(81.50)
Onetime Communications LLP	0.00%	-	0.01%	5.64	0.00%	-	0.01%	5.64
ValueFirst Digital Media Pvt Ltd	7.15%	17,779.43	7.37%	3,751.16	1.53%	60.58	6.95%	3,811.73
Total	111.75%	2,78,046.29	127.75%	65,045.12	8.19%	324.99	119.11%	65,370.12
Consolidation Adjustments	(11.75%)	(29,246.28)	(27.75%)	(14,130.54)	91.81%	3,644.23	(19.11%)	(10,486.32)
Net Amount	100.00%	2,48,800.01	100.00%	50,914.58	100.00%	3,969.22	100.00%	54,883.80

Name of the entity	Net Assets i.e., total assets minus total liabilities		Share in Profit or loss for the year ended March 31, 2025		Share in other comprehensive income year ended March 31, 2025		Share in Total Comprehensive income for the year ended March 31, 2025	
	As % of consolidated net assets	Amount	As % of consolidated profit or loss	Amount	As % of consolidated profit or loss	Amount	As % of consolidated profit or loss	Amount
Parent Company								
Tanla Platforms Limited	32.01%	72,604.61	61.98%	31,439.79	(517.99%)	(196.99)	61.54%	31,242.80
Foreign Subsidiaries								
Tanla Mobile Asia Pacific Pte Ltd., Singapore	0.87%	1,970.49	95.4%	4,840.62	54.27%	20.64	9.58%	4,861.26
Karix Mobile FZ LLC	12.98%	29,445.50	24.24%	12,298.86	1621.15%	616.52	25.44%	12,915.39
Tanla Digital Labs UK Private Limited	0.00%	-	0.00%	-	0.00%	-	0.00%	-
Valuefirst Technologies Inc. America	0.00%	-	0.00%	-	0.00%	-	0.00%	-
Valuefirst Digital Media Pte. Limited	0.52%	1,183.41	1.42%	720.83	55.55%	21.12	1.46%	741.96
Tanla Mobile Middle East LLC	(0.06%)	(144.16)	0.00%	-	(2.62%)	(1.00)	(0.00%)	(1.00)
Indian Subsidiaries								
Karix Mobile Private Limited	50.62%	1,14,818.92	35.02%	17,764.21	(139.59%)	(53.09)	34.89%	17,711.13
Tanla Digital Labs Private Limited	11.84%	26,861.38	16.08%	8,158.43	(173.18%)	(65.86)	15.94%	8,092.57
Gamooga Softech Private Limited	1.83%	4,158.54	2.56%	1,300.50	4.93%	1.87	2.57%	1,302.37
Tanla Digital (India) Private Limited	1.47%	3,335.22	(0.51%)	(260.95)	0.00%	-	(0.51%)	(260.95)
Tanla Foundation	0.03%	68.63	0.04%	22.26	0.00%	-	0.04%	22.26
Valuefirst Connect Private Limited	(0.01%)	(18.21)	(0.01%)	(5.04)	0.00%	-	(0.01%)	(5.04)
Transcendent Communications Private Limited	0.00%	3.48	(0.00%)	(0.10)	0.00%	-	(0.00%)	(0.10)
Communique Technology Private Limited	(0.00%)	(10.57)	(0.00%)	(1.17)	0.00%	-	(0.00%)	(1.17)
Instacamp Marketing Private Limited	(0.00%)	(2.66)	(0.00%)	(0.44)	0.00%	-	(0.00%)	(0.44)
Octane Marketing Private Limited	0.00%	1.79	0.00%	0.04	0.00%	-	0.00%	0.04
Unimobile Messaging Solutions LLP	0.00%	2.26	(0.00%)	(1.54)	0.00%	-	(0.00%)	(1.54)
Supertech Communications LLP	0.04%	81.55	(0.00%)	(0.01)	0.00%	-	(0.00%)	(0.01)
Ortime Communications LLP	(0.00%)	(5.54)	(0.00%)	(0.01)	0.00%	-	(0.00%)	(0.01)
ValueFirst Digital Media Pvt Ltd	5.27%	11,945.29	11.49%	5,826.24	(557.87%)	(212.16)	11.06%	5,614.08
Total	117.40%	2,66,299.95	161.85%	82,102.52	344.64%	131.07	161.98%	82,233.59
Consolidation Adjustments	(17.40%)	(39,470.53)	(61.85%)	(31,374.24)	(244.64%)	(93.04)	(61.98%)	(31,467.28)
Net Amount	100.00%	2,26,829.42	100.00%	50,728.28	100.00%	38.03	100.00%	50,766.31

Notes forming part of the Consolidated Financial Statements for the year ended March 31, 2026

(All amounts are in INR Lakhs, except for share data and where otherwise stated)

Note 53

Ratios

Particulars	Numerator	Denominator	March 31, 2026	March 31, 2025	% of Variance	Reason for Variance
(a) Current ratio	Current assets	Current liabilities	2.30	2.30	-0.30%	NA**
(b) Debt-equity ratio	Total debt*	Shareholders equity	NA	NA	NA	NA**
(c) Debt Service Coverage ratio	"Net profit after taxes+ Non-cash operating expenses +finance cost"	Interest payments+Principal repayments	NA	NA	NA	NA**
(d) Return on equity ratio	Net profits after taxes	Average shareholders equity	22.99%	28.01%	-17.93%	NA**
(e) Trade receivables turnover ratio	Net sales	Average trade receivables	4.84	4.79	0.92%	NA**
(f) Trade payables turnover ratio	Cost of services+connectivity expenses+other expenses+Employee benefit expenses	Average Trade Payables	5.89	5.26	11.97%	NA**
(g) Net capital turnover ratio	Net sales	Working capital=Current assets-Current liabilities	2.85	3.04	-6.13%	NA**
(h) Net profit ratio	Net profit after taxes	Net sales	11.53%	12.59%	-8.49%	NA**
(i) Return on capital employed	Earnings before interest and taxes	Capital employed=Total equity	24.18%	26.15%	-7.53%	NA**
(j) Return on investment	Interest income	Average fixed deposits + Investment in mutual funds	3.78%	3.41%	10.86%	NA**

Note:

* Lease liabilities are excluded from the definition of Debt

**wherever variance is less than 25% reasons not require to be provided

Note 54

Other Statutory information

- I. The Group does not have any Benami property, where any proceeding has been initiated or pending against the Group for holding any Benami property.
- II. The Group does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956.
- III. The Group does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- IV. The Group has not traded or invested in Crypto currency or Virtual Currency during the financial year.
The Group has not been declared willful defaulter by any bank or financial institution or government or any government authority.
- V. The Group has not advanced or loaned or invested funds to any other person or entity, including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
 - b. provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- VII. The Group has not received any fund from any person or entity, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall:
 - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- VIII. The Group does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- IX. The Company has been sanctioned working capital limits from Banks on the basis of security of current assets. Quarterly returns / statements are filed with such Banks are in agreement with the books of accounts.
- X. Title deeds of all immovable properties (other than properties where the Group is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the respective entities in the Group.
- XI. The Group has not entered into any scheme of arrangement which has an accounting impact in the current or previous financial year.
- XII. The borrowings obtained by the Group from banks and financial institutions have been applied for the purposes for which such borrowings were taken.

Note 55

Previous year figures have been reclassified/regrouped wherever necessary to correspond with the current year's classification/disclosures.

As per our report of even date attached
For M S K A & Associates LLP
(Formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Regn. No. 105047W/W101187

For and on behalf of the Board of Directors of
Tanla Platforms Limited
CIN: L72200TG1995PLC021262

Mukesh Kumar Pugalía
Partner
Membership No. 221387

Place: Hyderabad
Date: April 24, 2026

D. Uday Kumar Reddy
Chairman & CEO
DIN : 00003382

Place: Hyderabad
Date: April 24, 2026

Anubhav Batra
Chief Financial Officer

Place: Hyderabad
Date: April 24, 2026

Seshanuradha Chava
General Counsel and Company Secretary
Membership No. A15519

Place: Hyderabad
Date: April 24, 2026

NOTICE OF THE 30TH ANNUAL GENERAL MEETING

Notice is hereby given that the Thirtieth (30TH) Annual General Meeting (AGM) of the Members of Tanla Platforms Limited ("the Company") will be held on Monday, July 20, 2026, at 04:00 PM IST through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM") to transact the following business:

ORDINARY BUSINESS

Item No.1

To consider and adopt (a) the audited financial statement of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon; and (b) the audited consolidated financial statement of the Company for the financial year ended March 31, 2026 and the report of Auditors thereon and in this regard, to consider and if thought fit, to pass the following resolutions as Ordinary Resolutions:

a) **"RESOLVED THAT** the audited financial statement of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon, as circulated to the members, be and are hereby considered and adopted."

b) **"RESOLVED THAT** the audited consolidated financial statement of the Company for the financial year ended March 31, 2026 and the report of Auditors thereon, as circulated to the members, be and are hereby considered and adopted."

Item No.2

To appoint Mr. Deepak Satyaprakash Goyal (DIN: 01755263), who retires by rotation, as a Director and in this regard, to consider and if thought fit, to pass the following resolution as an Ordinary Resolution:

"RESOLVED THAT in accordance with the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Deepak Satyaprakash Goyal (DIN: 01755263), who retires by rotation at this meeting, be and is hereby appointed as a Director of the Company."

Place: Hyderabad:
Date: June 23, 2026

For and on behalf of the Board of
Tanla Platforms Limited

Registered Office:
Tanla Platforms Limited
Tanla Technology Centre,
Hi-Tech City Road, Madhapur,
Hyderabad – 500 081.
CIN:L72200TG1995PLC021262
www.tanla.com

Sd/-
Seshanuradha Chava
General Counsel & Company Secretary
M. No. A15519

NOTES:

1. Pursuant to the General Circular No. 3/2025 dated September 22, 2025, issued by the Ministry of Corporate Affairs (MCA) and the Circulars issued from time to time by SEBI (hereinafter collectively referred to as "the Circulars"), companies are allowed to hold AGM through Video Conferencing ("VC") or Other Audio Visual Means ("OAVM"), without physical presence of the members at a common venue. In accordance with the MCA Circulars and applicable provisions of the Companies Act, 2013 ("Act") read with Rules made thereunder and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the AGM of the Company is being held through VC / OAVM. The deemed venue for the AGM shall be the registered office of the Company.
2. A member entitled to attend and vote at the Annual General Meeting ("the Meeting") is entitled to appoint a proxy to attend and vote on a poll, instead of himself/herself and the proxy need not be a member of the Company. Since this AGM is being held through VC / OAVM pursuant to the MCA Circulars, physical attendance of members has been dispensed with. Accordingly, the facility for appointment of proxies by the members will not be available for the AGM and hence, the Proxy Form and Attendance Slip are not annexed hereto.
3. Corporate / Institutional Members (i.e. other than Individuals, HUF, NRI etc.) intending to authorize their representatives pursuant to Section 113 of the Act to participate in the Meeting and cast their votes through e-voting, are requested to send certified copy of the Board / governing body resolution / authorization, etc. authorising their representatives to attend and vote on their behalf by email to mahadev.pcs@gmail.com, with a copy be marked to evoting@kfintech.com.
4. Pursuant to Regulation 36(3) of the SEBI (LODR) Regulations, 2015, and Secretarial Standard-2 issued by the Institute of Company Secretaries of India (ICSI) the information about the Director retiring by rotation is appended as Annexure to the notice.
5. Relevant Date/Cut-off Date to vote on the resolutions set out to be passed at the 30th Annual General Meeting (the AGM) of the Company is July 13, 2026.
6. In compliance with the MCA Circulars and Regulation 36(1)(a) of the Listing Regulations, Notice of the AGM along with the Annual Report for the FY26 is being sent only through electronic mode to those members whose e-mail address is registered with the Company / Registrar and Transfer Agent / Depository Participants / Depositories. Further, in compliance with Regulation 36(1)(b) of the Listing Regulations, a letter providing the web-link, including the exact path, where Annual Report for the FY26 is available, is being sent to those members whose e-mail address is not registered with the Company / Registrar and Transfer Agent / Depository Participants / Depositories.
7. Members may note that this Notice and Annual Report for the FY26 will also be available on the Company's website at <https://www.tanla.com/investor-relations/annual-reports>, websites of the Stock Exchanges, i.e., BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com, respectively, and on the website of Company's Registrar and Transfer Agent, KFin Technologies Limited ("KFinTech") at <https://evoting.kfintech.com>.
8. The Register of Directors and Key Managerial Personnel and their Shareholding maintained under Section 170 of the Act, and the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Act, and relevant documents referred to in the Notice or statement will be available electronically for inspection by the Members during the AGM. Members seeking to inspect such documents can send an e-mail to investorhelp@tanla.com.
9. As per the provisions of Section 72 of the Act, the facility for making nomination is available to the Members in respect of the shares held by them. Members who have not yet registered their nomination, are requested to register the same by submitting Form No. SH-13. If a Member desires to opt-out or cancel the earlier nomination and a fresh nomination, the Member may submit the same in form ISR-3 or form SH-14, as the case may be. The said forms can be downloaded from the Company's website <https://www.tanla.com/investor-relations/investor-services> (under 'Investors' section). Members are requested to submit the said form to their respective DPs in case the shares are held in electronic form, and to the RTA in case the shares are held in physical form.
10. Non-Resident Indian Members are requested to inform KFinTech, immediately of:
 - a. Change in their residential status on return to India for permanent settlement.
 - b. Particulars of their bank account maintained in India with complete name, branch, account type, account number and address of the bank with pin code number, if not furnished earlier.
12. Members are requested to address all correspondence, including dividend-related matters, to RTA, KFin Technologies Limited, Unit: Tanla Platforms Limited, Selenium Tower B, Plot 31-32, Financial District, Nanakramguda, Serilingampally Mandal, Hyderabad-500 032. Email: einward.ris@kfintech.com
13. Members wishing to claim dividends that remain unclaimed are requested to correspond with the RTA as mentioned above, or with the Company Secretary, at the Company's registered office or at investorhelp@tanla.com. Members are requested to note that dividends that are not claimed within seven years from the date of transfer to the Company's Unpaid Dividend Account will be transferred to the Investor Education and Protection Fund (IEPF). Shares on which dividend remains unclaimed for seven consecutive years shall be transferred to the IEPF as per Section 124 of the Act, read with applicable IEPF rules.

14. Members who have still not registered their email IDs are requested to do so at the earliest as under: Members holding shares in electronic mode can get their email ID registered by contacting their respective Depository Participant.
- Members holding shares in physical mode are requested to register their email ID with the Company or KFin. Requests can be sent by email to (einward.ris@kfintech.com) or by logging into <https://ris.kfintech.com/clientservices/mobilereg/mobileemailreg.aspx>
 - Members are requested to support this Green Initiative effort of the Company and get their email ID registered to enable the Company to send documents such as notices, annual reports, other documents in electronic form. Those members who have already registered their email addresses are requested to keep their email addresses validated with their Depository Participants / Kfin to enable servicing of notice, annual reports, other documents in electronic form.
 - Please note that as a valued member of the Company, you are always entitled to request and receive all such communication in physical form. Further the documents served through email are available on the website of the Company www.tanla.com and are also available for inspection at the Registered Office and Corporate Office of the Company during specified business hours.
15. In compliance with the applicable provisions of the Act read with the Circulars, the Meeting is being conducted through VC / OAVM. KFin Technologies Limited, the Company's Registrar and Transfer Agent, will provide the facility for voting through remote e-voting, participating at the Meeting through VC / OAVM and e-voting during the Meeting. Accordingly, the members can attend the Meeting through login credentials provided to them to connect to the VC / OAVM. The attendance of shareholders (members' logins) attending the Meeting will be counted for the purpose of reckoning the quorum under Section 103 of the Act.
16. Since the AGM is being held through VC/OAVM, the Route Map is not annexed in this Notice.
17. The Members can join the AGM in the VC/OAVM mode 30 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 2000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc., who are allowed to attend the AGM without restriction on account of first come first served basis.
18. The Company has appointed Mr. Mahadev Tirunagari, Company Secretary in Practice (CP No. 7350), as the Scrutinizer to scrutinize remote e-voting process and e-voting at the Meeting in a fair and transparent manner. The Scrutinizer shall immediately after the conclusion of the Meeting unblock the votes cast at the Meeting and thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company. The Scrutinizer shall submit a consolidated Scrutinizer's Report of the total votes cast in favour of or against, if any, not later than two working days after the conclusion of the Meeting to the Chairman of the Company. The Chairman, or any other person authorised by the Chairman, shall declare the result of the voting forthwith. The resolutions will be deemed to be passed on the date of the Meeting subject to receipt of the requisite number of votes in favour of the resolutions. The results declared along with the Scrutinizer's Report(s) will be communicated to the National Stock Exchange of India Limited and BSE Limited immediately after it is declared by the Chairman, or any other person authorised by the Chairman, and the same shall also be available on the website of the Company www.tanla.com and on KFin's web link <https://evoting.kfintech.com>

19. CUT-OFF DATE

The cut-off for the purpose of ascertaining shareholders entitled for remote e-voting and voting at the Meeting is July 13, 2026 (hereinafter referred to as the "Cut-off Date"). A person, whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the Cut-off Date only shall be entitled to avail the facility of remote e-voting as well as voting at the Meeting. The voting rights of members shall be in proportion to their shares of the paid-up equity share capital of the Company as on the Cut-off Date. A person who is not a shareholder as on the cut-off date should treat this Notice for information purpose only.

20. REMOTE E-VOTING:

i. In compliance with the provisions of Section 108 of the Act, read with Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended from time to time, Regulation 44 of the SEBI Listing Regulations and in terms of SEBI vide circular no. SEBI/HO/CFD/CMD/ CIR/P/2020/242 dated December 9, 2020 in relation to e-Voting Facility Provided by Listed Entities, the Members are provided with the facility to cast their vote electronically, through the e-Voting services provided by KFinTech, on all the resolutions set forth in this Notice. The instructions for e-Voting are given below

The remote e-voting facility will be available during the following voting period:

Commencement of remote e-voting:	9:00 AM (IST) on Friday, July 17, 2026
End of remote e-voting:	5:00 PM (IST) on Sunday, July 19, 2026

I. Login method for e-voting for Individual shareholders holding securities in demat mode.

Pursuant to SEBI circular – SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 9 December 2020 on “e-voting facility provided by Listed Companies”, e-voting process has been enabled for all the individual demat account holders, by way of single login credential, through their demat accounts/website of Depository(ies)/Depository Participants (“DPs”) in order to increase the efficiency of the voting process. Individual demat account holders would be able to cast their vote without having to register again with the e-voting service provider (ESP) thereby not only facilitating seamless authentication but also ease and convenience of participating in e-voting process.

Shareholders are advised to update their mobile number and e-mail ID with their DPs in order to access e-voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login method
Individual shareholders holding securities in demat mode with NSDL	A. Users registered for NSDL IDeAS facility: 1. Open web browser and type the following URL: https://eservices.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the “Beneficial Owner” icon under “Login” which is available under “IDeAS” section. 2. A new screen will open. Enter your User ID and Password. After successful authentication, you will be able to see e-voting services. Click on “Access to e-voting” under e-voting services and you will be able to see e-voting page. 3. Click on options available against Company name or e-voting service provider – KFintech and you will be re-directed to e-voting service provider website for casting your vote during the e-voting period. B. Users not registered for IDeAS e-Services: Option to register is available at https://eservices.nsdl.com Select “Register Online for IDeAS” Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp and proceed with completing the required fields. After successful registration, please follow the steps given above to cast your vote. C. By visiting the e-voting website of NSDL: 1. Visit the e-voting website of NSDL. Open web browser and type the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-voting system is launched, click on the “Login” icon, available under the ‘Shareholder/Member’ section. 2. A new screen will open. Enter your User ID (i.e., your 16-digit demat account number held with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-voting page. 3. Click on options available against Company name or e-voting service provider – KFintech and you will be re-directed to e-voting service provider website for casting your vote during the e-voting period. D. NSDL Speede Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience. NSDL Mobile App is available on    
Individual Shareholders holding securities in demat mode with CDSL	A. Existing users who have opted for Easi/Easiest: 1. Open web browser and type: www.cdslindia.com and click on login icon and select New System Myeasi 2. Shareholders can login through their existing user ID and password. Option will be made available to reach e-voting page without any further authentication. 3. After successful login on Easi/Easiest, the user will also be able to see the e-voting Menu. The menu will have links of ESPs. Click on KFintech to cast your vote. B. Users who have not opted for Easi/Easiest: Option to register for Easi/Easiest is available at www.cdslindia.com Proceed with completing the required fields. After successful registration, please follow the steps given above to cast your vote. C. By visiting the e-voting website of CDSL: 1. The user can directly access e-voting page by providing Demat Account Number and PAN No. from a link in www.cdslindia.com. The system will authenticate the user by sending OTP on registered Mobile & e-mail ID as recorded in the demat Account. 2. After successful authentication, user will be able to see the e-voting option where the e-voting is in progress and will also be able to directly access the system of e-Voting Service Provider, i.e., KFintech.

Individual Shareholders (holding securities in demat mode) logging through their depository participant(s)	1. Shareholders can also login using the login credentials of their demat account through their Depository Participant registered with NSDL/CDSL for e-voting facility. Once logged-in, you will be able to see e-voting option. 2. Once you click on e-voting option, you will be redirected to NSDL/CDSL website after successful authentication, wherein you can see e-voting feature. 3. Click on option available against Company name or e-voting service provider- KFintech and you will be redirected to e-voting service provider website for casting your vote during the remote e-voting period.

Important Note: Members who are unable to retrieve User ID/Password are advised to use Forget User ID and Forget Password option available at respective websites.

Helpdesk for Individual Shareholders holding securities in demat mode who need assistance for any technical issues related to login through Depository i.e., NSDL and CDSL:

Login type	Helpdesk details
Members facing any technical issue - NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call on toll free no.: 022 - 4886 7000 and 022 - 2499 7000
Members facing any technical issue - CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cDSLindia.com or contact on 1800 22 55 33

II. Login method for e-voting for shareholders other than individual shareholders holding securities in demat mode and shareholders holding securities in physical mode

1. Initial password is provided in the body of the e-mail.
2. Launch internet browser and type the URL: <https://evoting.kfintech.com> in the address bar.
3. Enter the login credentials i.e., User ID and password mentioned in your e-mail. Your Folio No./DP ID Client ID will be your User ID. However, if you are already registered with KFin for e-voting, you can use your existing User ID and password for casting your votes.
4. After entering the details, click on LOGIN.
5. You will reach the password change menu wherein, you are required to mandatorily change your password. The new password shall comprise of minimum 8 characters with at least one upper case (A-Z), one lower case (a-z), one numeric value (0-9) and a special character (@, #, \$, etc.). It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
6. You need to login again with the new credentials.
7. On successful login, the system will prompt you to select the EVENT, i.e., Tanla Platforms Limited.
8. On the voting page, the number of shares (which represents the number of votes) held by you as on the cut-off date will appear. If you desire to cast all the votes assenting/dissenting to the resolution, enter all shares and click 'FOR'/'AGAINST' as the case may be or partially in 'FOR' and partially in 'AGAINST', but the total number in 'FOR' and/or 'AGAINST' taken together should not exceed your total shareholding as on the cut-off date. You may also choose the option 'ABSTAIN', in which case, the shares held will not be counted under either head.
9. Members holding multiple folios/demat accounts may choose to vote separately for each folio/demat account.
10. Cast your votes by selecting an appropriate option and click on 'SUBMIT'. A confirmation box will be displayed. Click 'OK' to confirm, else 'CANCEL' to modify. Once you confirm, you will not be allowed to modify your vote subsequently. During the voting period, you can login multiple times till you have confirmed that you have voted on all the resolutions.
11. Corporate/institutional Members (i.e., other than individuals, HUF, NRI, etc.) are required to send scanned image (PDF/JPG format) of certified true copy of relevant board resolution/authority letter etc. together with attested specimen signature of the duly authorized signatory(ies) who is/are authorized to vote, to the Scrutinizer through email at mahadev.pcs@gmail.com and a copy be marked to evoting@kfintech.com and may also upload the same in the e-voting module in their login. The scanned image of the above documents should be in the naming format 'BFL_EVENT No.
12. In case of any queries/grievances, you may refer the Frequently Asked Questions (FAQs) for Member and e-voting User Manual available at the 'download' section of <https://evoting.kfintech.com> or call KFin on 1-800-309-4001 (toll free).

III. Instructions for all the shareholders, including Individual, other than Individual and Physical, for attending the AGM of the Company through VC/OAVM and e-Voting during the meeting.

- i. Member will be provided with a facility to attend the AGM through VC / OAVM platform provided by KFintech. Members may access the same at <https://emeetings.kfintech.com/> by using the e-voting login credentials provided in the email received from the Company/KFintech. After logging in, click on the Video Conference tab and select the EVEN of the Company. Click on the video symbol and accept the meeting etiquettes to join the meeting. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned above.

- ii. Facility for joining AGM through VC/ OAVM shall open at least 30 minutes before the commencement of the Meeting.
- iii. Members are encouraged to join the Meeting through Laptops/ Desktops with Google Chrome (preferred browser), Safari, Internet Explorer, Microsoft Edge, Mozilla Firefox 22.
- iv. Members will be required to grant access to the webcam to enable VC / OAVM. Further, Members connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
- v. As the AGM is being conducted through VC / OAVM, for the smooth conduct of proceedings of the AGM, Members are encouraged to express their views / send their queries in advance mentioning their name, demat account number / folio number, email id. Questions / queries received by the Company till Friday, July 17, 2026 shall only be considered and responded during the AGM.
- vi. The Members who have not cast their vote through remote e-voting shall be eligible to cast their vote through e-voting system available during the AGM. E-voting during the AGM is integrated with the VC / OAVM platform. The Members may click on the voting icon displayed on the screen to cast their votes.
- vii. A Member can opt for only single mode of voting i.e., through Remote e-voting or voting at the AGM. If a Member cast votes by both modes, then voting done through Remote e-voting shall prevail and vote at the AGM shall be treated as invalid.
- viii. Facility of joining the AGM through VC / OAVM shall be available for at least 2000 members on first come first served basis.
- ix. Institutional Members are encouraged to attend and vote at the AGM through VC / OAVM.

21. OTHER INSTRUCTIONS

- I. Speaker Registration: The Members who wish to speak during the meeting may register themselves as speakers for the AGM to express their views. They can visit <https://emeetings.kfintech.com> and login through the user id and password provided in the mail received from Kfintech. On successful login, select 'Speaker Registration' which will be opened from Wednesday, July 15, 2026 to Friday, July 17, 2026. Members shall be provided a 'queue number' before the meeting. The Company reserves the right to restrict the speakers at the AGM to only those Members who have registered themselves, depending on the availability of time for the AGM.
- II. Post your Question: The Members who wish to post their questions prior to the meeting can do the same by visiting <https://emeetings.kfintech.com>. Please login through the user id and password provided in the mail received from Kfintech. On successful login, select 'Post Your Question' option which will be opened from Wednesday, July 15, 2026 to Friday, July 17, 2026.
- III. In case of any query and/or grievance, in respect of voting by electronic means, Members may refer to the Help & Frequently Asked Questions (FAQs) and E-voting user manual available at the download section of <https://evoting.kfintech.com> (KFintech Website) or contact Mr. Ganesh Chandra Patro, Assistant Vice President at evoting@kfintech.com or call KFintech's toll free No. 1-800-309-4001 for any further clarifications.
- IV. The Members, whose names appear in the Register of Members / list of Beneficial Owners as on Monday July 13, 2026, being the cut-off date, are entitled to vote on the Resolutions set forth in this Notice. A person who is not a Member as on the cut-off date should treat this Notice for information purposes only. Once the vote on a resolution(s) is cast by the Member, the Member shall not be allowed to change it subsequently.
- V. In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote at the Meeting.
- VI. Members attending the AGM through VC / OAVM shall be reckoned for the purpose of quorum under Section 103 of the Act.
- VII. The members who have cast their vote(s) by remote e-voting may also attend the Meeting but shall not be entitled to cast their vote(s) again at the Meeting.
- VIII. In case a person has become a Member of the Company after dispatch of AGM Notice but on or before the cut-off date for E-voting, he/she may obtain the User ID and Password in the manner as mentioned below:
 - i. If e-mail address or mobile number of the member is registered against Folio No. / DP ID Client ID, then on the home page of <https://evoting.kfintech.com/>, the member may click "Forgot Password" and enter Folio No. or DP ID Client ID and PAN to generate a password.
 - ii. Members who may require any technical assistance or support before or during the AGM are requested to contact KFintech at toll free number 1-800-309-4001 or write to them at evoting@kfintech.com.

22.Online application for Investor Query:

Information pertaining to the RTA: KFIN Technologies Limited

Address : Selenium Building, Tower-B, Plot No 31 & 32,
Financial District, Nanakramguda, Serilingampally,
Hyderabad, Rangareddy, Telangana, India – 500 032.
Email ID: einward.ris@kfintech.com
Toll Free / Phone Number: 1800 309 4001
WhatsApp Number: (91) 910 009 4099

Investor Support Centre: <https://kprism.kfintech.com/>
KFINTech Corporate Website: <https://www.kfintech.com>
RTA Website: <https://ris.kfintech.com>
KPRISM (Mobile Application): <https://kprism.kfintech.com/signup>

Place: Hyderabad:
Date: June 23, 2026

For and on behalf of the Board of
Tanla Platforms Limited

Registered Office:
Tanla Platforms Limited
Tanla Technology Centre,
Hi-Tech City Road, Madhapur,
Hyderabad – 500 081.
CIN:L72200TG1995PLC021262
www.tanla.com

Sd/-
Seshanuradha Chava
General Counsel & Company Secretary
M. No. A15519

Annexure

Additional Information

Details of the Directors seeking appointment/re-appointment at the 30th Annual General Meeting (In pursuance of Regulation 36(3) of the Listing Regulations and Secretarial Standard - 2 on General Meetings)

Name of the Director	Deepak Goyal
Designation / Category of Directorship	Executive Director
Age	54 years
Date of first appointment on the Board	17-07-2020
Terms and Conditions of appointment / re-appointment	As per the terms and conditions of the original appointment approved by the shareholders at the 24th AGM of the Company held on September 25, 2020.
Qualification, Experience & Expertise	Mr. Deepak Satyaprakash Goyal comes with an experience of more than 25 years in scaling, diversifying, and transforming businesses of different size and scale across the IT and Telecom domain. Mr. Goyal joined Karix Mobile Private Limited (previously known as Air2Web) in 2006 as Vice President - Sales and became COO in the year 2013. He has been instrumental in driving revenue growth and establishing Karix as the market leader in India. Earlier Mr. Goyal worked in General Management roles with companies like Tulip Telecom, Free Markets Inc. and Wyse Technology. Mr Goyal is a Computer Science Engineer from Amravati University. He has also completed MBA in Marketing from Fore School of Management in 1997.
Directorship in other Companies including group companies as on March 31, 2026	Karix Mobile Private Limited
Committee position held in other companies	Nil
Name of listed entities from which the person has resigned in the past three years	Nil
Number of Shares held in the Company including shareholding as a beneficial owner.	23,34,010 equity shares
Disclosure of Inter-se relationship between Directors and KMP's.	Nil
Details of Remuneration sought to be paid and the remuneration last drawn by such person.	Nil
Number of Board meetings attended during the year.	7/7

GRI Indices	Description	BRSR (Page No.) / Statutory Report (Page No.)
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Disclaimer

Safe Harbour:

This document might contain statements that are forward looking in nature. All statements other than statements of historical fact could be deemed as forward-looking in nature. Such statements are inherently subject to risks and uncertainties, some of which cannot be predicted or quantified. By receiving this document, you acknowledge that you will be solely responsible for your own assessment of the market and our market position and that you will conduct your own analysis and be solely responsible for forming your own view of the potential future performance of our business.

No duty to update:

Tanla assumes no obligation to update any information or forward-looking statement contained herein, save for any information we are required to disclose by law.

We welcome your views:

We warmly invite all our stakeholders to provide feedback and comments on our Integrated Report: ir@tanla.com

Our reporting ecosystem:

We pay special attention on transparency and making content easy to find. This report is part of a broader reporting ecosystem which covers other topics relevant to Tanla Group.

Headquarters:

Tanla Platforms Limited
Tanla Technology Centre
Hitech City Road, Madhapur
Hyderabad, India - 500081
+91-40-40099999



www.tanla.com

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