TANLA PLATFORMS LIMITED

Tax Transparency Report FY26

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About The Report

Tax contributions are one of the most significant ways through which corporations support nation-building and enable governments to drive economic growth. Globally, there has been a marked shift in how tax is perceived. What was once viewed as a technical domain has emerged as a focal point of stakeholder interest. Today, responsible tax practices and transparency in disclosures are not just seen as best practices but are imperative to reflect company's accountability.

In an era increasingly defined by responsible business conduct, the role of taxation has evolved from a routine compliance function into a strategic pillar of corporate governance and ESG initiatives. Within the broader framework of ESG performance, tax practices serve as a vital reflection of a company's societal role and its commitment to purpose-driven business.

At Tanla, taxation is viewed beyond mere compliance, we believe that tax transparency strengthens stakeholder trust and reinforces our commitment to ethical, fair, and compliant business practices. By publishing this Tax Transparency Report, we aim to provide clear, comprehensive insights into our tax contributions across jurisdictions, our approach to tax governance, risk management, and engagement with tax authorities. Through this disclosure, we demonstrate how our tax practices contribute meaningfully to public finances. This dedicated report underscores our belief that tax responsibility is not peripheral but central to our corporate purpose and a vital part of our stakeholder engagement.

> Q1 FY27 is a strong start to the year. Revenue grew 17.8% YoY, with gross profit and EBITDA growing even faster, reflecting an improving quality of growth. Our objective isn't revenue growth at any cost. It's profitable growth that consistently converts into cash.
>
> **- Uday Reddy, Founder Chairman & CEO**

CFO'S Perspective

Tanla is committed to creating long-term value through responsible business practices, strong governance, and sustainable growth. Guided by our values of trust, courage, and commitment, we are pleased to present our Tax Transparency Report. The report outlines the tax and other contributions made by us to the Indian exchequer during financial year 2025-26. The contributions made to the exchequer includes not only taxes, but also other contributions such as social security. Details of the same are presented in a separate section of this report. While tax transparency reporting is currently not a mandatory requirement in India, we have suo- moto ventured on this journey and have voluntarily published our tax transparency report since FY24 as an endorsement of our commitment towards transparency and responsible tax behaviour. Globally, the tax landscape has significantly evolved in and responsible tax behaviour has become a boardroom conversation for the corporate world.

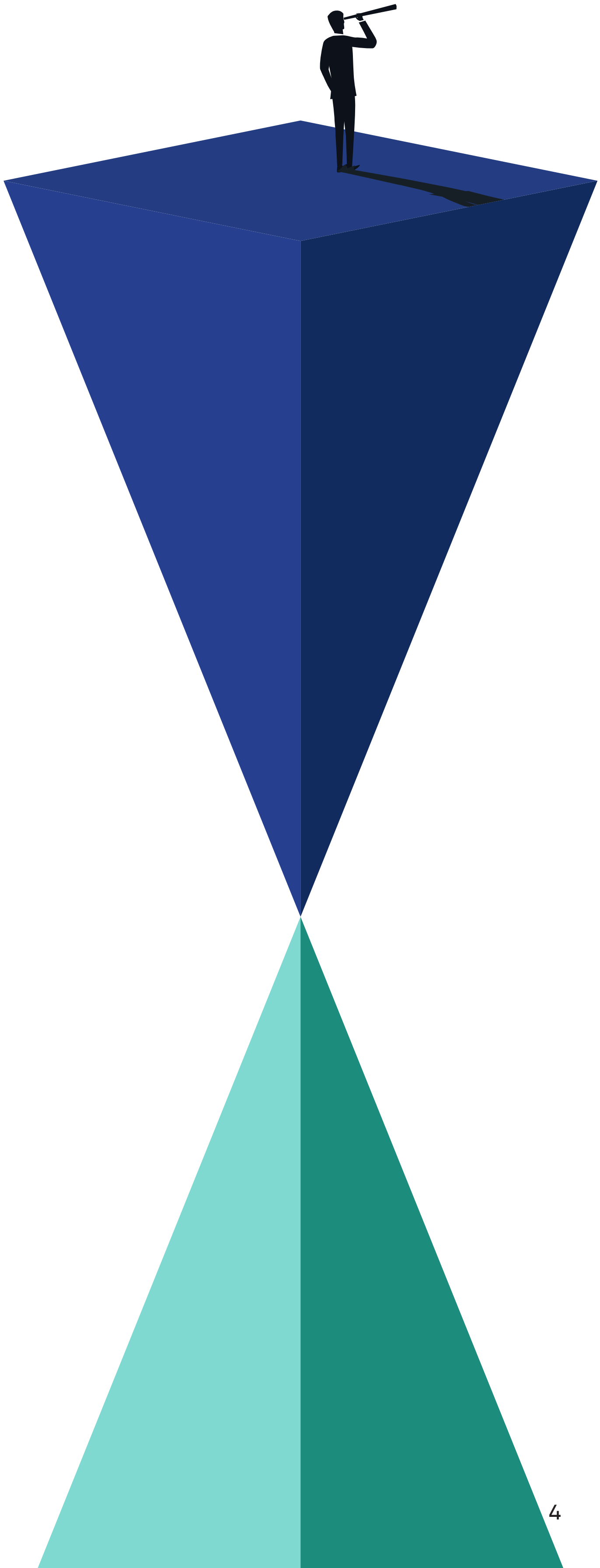
The broad structure of the tax transparency report is inspired by international best practices and Standard GRI 207 issued by the Global Sustainability Standards Board. In addition to tax and other contributions made to the Indian exchequer, the report elaborates on our approach to tax in terms of how we look at tax, how is tax dealt within the organisation and what are our fundamentals around tax. Importantly, tax as a topic also aligns with our broader environmental, social and governance (ESG) agenda of making economic and social contributions. We are not just contributing to the society by way of tax, but we have been also contributing by way of social upliftment.

We have attempted to share insights in this report which is relevant for the stakeholders and hope the readers will find this report extremely useful.

Anubhav Batra
Chief Financial Officer

Total Tax Contribution

INR 10,764.05 Mn



About Tanla

Overview

Tanla Platforms Limited was founded in 1999 with the conviction that mobile communications would become a fundamental channel for commerce and human connection, well before this transformation became widely recognised. Guided by this long-term vision and a sustained focus on innovation, the Company has evolved into India's leading AI-native platform company and a global Communications Platform-as-a-Service (CPaaS) leader.

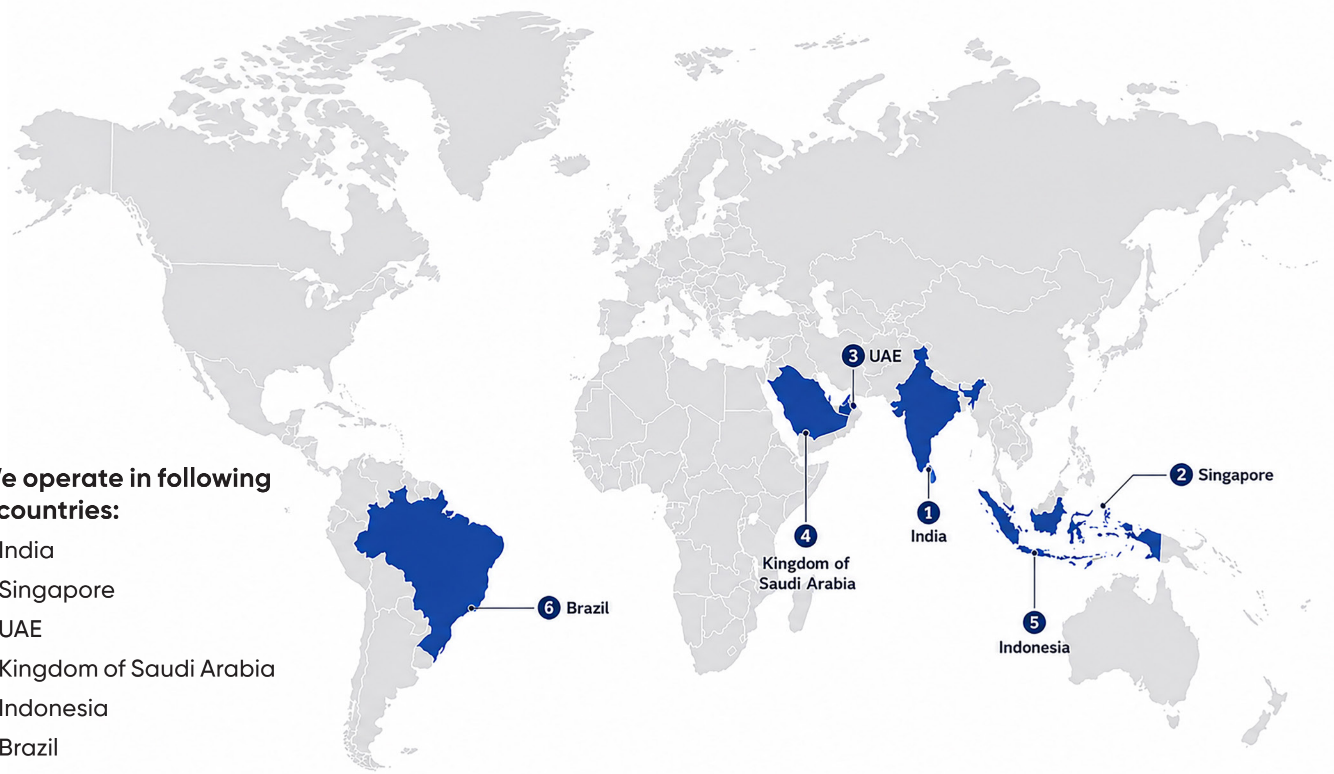
Today, Tanla serves more than 3,200 enterprise customers globally, with a growing presence across Southeast Asia, the Middle East, and other international markets. The Company maintains strategic partnerships with leading technology companies, including Google, Meta, and Truecaller, as well as India's major telecommunications operators and an expanding network of international telecom partners.

As the industry leader in CPaaS, Tanla commands approximately 35% market share in India. India remains our primary market of focus, which accounts for about 95% of the business, while we continue to expand our footprint into the Middle East and Southeast Asia including setting-up of a new company in Brazil. Headquartered in Hyderabad, India, Tanla is publicly listed on the National Stock Exchange of India (NSE) and Bombay Stock Exchange Limited (BSE). We are also included in prestigious global indices such as the Nifty 500, BSE 500, Nifty Digital Index, FTSE Russell, and MSCI.

Tanla is dedicated to championing the digital citizen through trusted communications powered by Artificial Intelligence (AI). Tanla remains anchored in this objective with a commitment to pre-empt emerging risks by designing high-impact, real-world solutions that deploy protection where it matters most. Tanla believes that protecting the digital citizen is not a finite intervention, it is a continuous responsibility that demands constant innovation, deep collaboration, and execution at scale.

Tanla at A Glance

Consolidated Revenue	Consolidated PBT	Consolidated PAT
₹44,177 Mn	₹6,344 Mn	₹5,091 Mn
Tax Contribution	**Tax Collection**	
₹1,613 Mn	₹9,151 Mn	



We operate in following 6 countries:

1. India
2. Singapore
3. UAE
4. Kingdom of Saudi Arabia
5. Indonesia
6. Brazil

8+
Patents[2]

1,100+
Employees in India and beyond

80/100
S&P Global Score ESG Excellence

Awards & Recognitions

Gartner
Visionary in CPaaS Magic Quadrant

Meta
Growth partner of the year

IMC 25
Awarded Best Made-in-India Telecom Innovation at IMC 2025

Google
Growth Partner of the Year

'Industry mover' and Member of sustainability yearbook

Runner-Up Award for Corporate Governance

Best ESG Reporting & Transparency by Global CSR & ESG Awards

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

Other Achievements:

- Tanla achieved an ESG score of 80 in the S&P Global Corporate Sustainability Assessment 2025, placing it in the 100th percentile globally as the industry topper in Software segment. 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 the strong commitment to sustainability, governance, and ethical business practices.
- Tanla received recognition from Indian Chamber of Commerce for Corporate Governance, an acknowledgment of the culture of accountability we have built over the years.
- Wisely.ai received the Best Made in India Telecom Innovation award at India Mobile Congress 2025 and was named a Meffy's 2026 finalist in the Anti-Fraud category.
- Tanla delivered over 2Bn RCS messages every month in FY26, marking a major milestone in our journey of redefining customer engagement.
- 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.

Our Mission, Purpose and Values

Mission:

Our mission is to build a trustworthy and transparent digital ecosystem with a suite of products and solutions that set new benchmarks in the industry.

Purpose: We adhere to a philosophy of mutual prosperity – to Empower Consumers and Enable Companies - encapsulated in our mission of Shaping a World of Trusted Digital Experiences.

Values:

Our 5 core values include:

- **No Scam, No Spam**
- We're dedicated to protecting users from spam and scams, ensuring a secure communication experience through innovations like Trubloq and Wisely.ai.
- Data Privacy, Data Security
- We're on the side of data privacy and security, prioritising the protection of user information while enhancing customer control over their data.Ubiquitous Accessibility
- We envision a world where enterprises seamlessly connect with a global community through our all-encompassing omnichannel API.100% Transparency
- We aspire to cultivate an environment of data transparency, one that helps build lasting relationships and fosters informed decision-making.Purposeful Collaboration

Our success is rooted in nurturing a partner ecosystem that includes 20+ global telcos and OTT players, built on a shared vision of advancing digital communications.

Creating impact:

Tanla is at the forefront of revolutionizing trusted digital experiences, dedicated to empowering consumers and enabling companies worldwide. Our mission extends beyond innovation to delivering tangible benefits that contribute to economic growth, societal well-being, and environmental sustainability.

Our platforms facilitate more than 850 billion digital interactions annually across SMS, RCS, WhatsApp, Voice, Email, and emerging AI-powered communication channels. At this scale, we enable secure, trusted, and compliant digital engagement for hundreds of Mns of consumers worldwide.

We operate through two complementary verticals. The Telco business provides telecommunications operators with platforms that strengthen communications infrastructure, intelligence, and trust. The Enterprise business enables organisations to engage customers efficiently while meeting evolving regulatory and compliance requirements.

850 Bn+	3,200	300 Mn+	25+
Digital interactions annually	Enterprise clients globally	Consumers protected from spam & scam	Years of platform excellence

As a publicly traded Company headquartered in Hyderabad, India, and listed on both the NSE and BSE under the ticker symbols NSE: TANLA and BSE: 532790, we are committed to maintaining the highest standards of transparency, governance, and ethical business practices. Our inclusion in prestigious indices such as the Nifty 500, BSE 500, FTSE Russell, and MSCI highlights our strong market presence and sustained growth.

We have expanded our impact across markets and technologies and few key moments that marked 2025-26 are as follows:

- **Indonesia Impact Celebration:** To recognise the impact of Wisely.ai in strengthening digital trust, Indosat Ooredoo Hutchison brought together representatives from Komdigi (Ministry of Communication and Digital Affairs), Indosat, and Tanla in Indonesia. Within six months of deployment, the platform had processed over 11 billion communications for 100 Mn users and identified more than 2 billion spam and scam threats. *The event, 'Solving Real Problems. Delivering Real Impact', highlighted the national importance of the initiative.*
- **AI Impact Summit 2026:** At India's first AI Impact Summit, held at Bharat Mandapam in New Delhi, Tanla led a featured session titled Beyond the Hype. The discussion brought together senior leaders from the telecom, banking, and fintech sectors to explore how AI is delivering tangible business value, with Wisely.ai and Wisely ATP showcased as examples of practical enterprise adoption.
- **London Business School Case Studies:** The Tanla–Indosat collaboration became the subject of two London Business School case studies published during FY26. One study, From a $5B National Threat to an AI-Enabled Telco Solution: Wisely.ai, examines how the partners tackled Indonesia's estimated US$5 billion annual scam challenge through an AI-powered platform, analysing the solution's architecture, commercial framework, regulatory collaboration, and implementation journey.
- **India Mobile Congress 2025:** As part of India Mobile Congress 2025, Tanla contributed to industry discussions on the future of responsible AI. Sunil Bajpai, Chief Trust Officer, joined a panel on trustworthy AI in telecom, sharing perspectives on user protection, AI-enabled automation, zero-click security, and governance frameworks for enterprise communications.
- **Global Fintech Fest 2025:** Karix represented Tanla at Global Fintech Fest 2025, where it demonstrated how AI-enabled engagement, secure messaging, and omnichannel communication capabilities are helping financial institutions deliver trusted digital customer experiences.
- **Namma Arasu:** Tanla, through Karix, supported the launch of Namma Arasu, the Tamil Nadu e-Governance Agency's flagship WhatsApp-based citizen services platform, at UmagineTN 2026. Built in under 90 days, the solution consolidated 51 government services across 16 departments into a single bilingual interface, making public services more accessible while laying the foundation for future expansion.
- **ValueFirst Conversations:** Tanla, through ValueFirst, hosted the Conversations series across Gurugram, Mumbai, and Bengaluru, bringing together enterprise leaders, technology partners, and channel stakeholders to exchange perspectives on the future of business messaging, digital customer engagement, and emerging communication technologies.
- In FY26, we added one new telecom deployment (BSNL) and one new banking deployment (Bandhan Bank), extending Wisely ATP's reach into networks that together serve hundreds of Mns of users across India.
- In FY26, MaaP extended its reach significantly across two dimensions: scale within India and expansion into new geographies.
- 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.
- 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: (i) Ads2Chat: Turning Ad Clicks into Business Outcomes and (ii) Messaging Hub: A White-Label Platform Built for ISV Growth.
- 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.
- 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.
- As of FY26, Tanla holds 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 research and development activity.
- 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.
- The key highlights of our Manufactured Capital are presented below, reflecting Tanla's continued focus on building and operating sustainable infrastructure that minimises environmental impact:
    - 5% reduction in overall IT energy consumption
    - 19% reduction in CO_2 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
- During financial year ended March 31, 2026, Tanla has undertaken a buy-back of its shares. Under this, 20 Lakh equity shares were bought back at an average price of INR 875 per share for aggregate consideration of INR 17,500 lakhs (excluding transaction costs).

Tanla's AI Journey: From Intelligence to Autonomy

Artificial intelligence has been a deliberate extension of Tanla's long-term vision for the future of communications. The Company has consistently believed that lasting differentiation would come not only from building platforms that are faster and more scalable, but from creating systems capable of learning, adapting, and making intelligent decisions. This philosophy has guided Tanla's AI evolution through three distinct stages, with each phase representing a deeper integration of intelligence into the Company's platforms and technology architecture.

Stage One: Intelligence Embedded

Tanla's AI journey began by embedding machine learning capabilities within its existing communications platforms. In 2021, the Company introduced the Wisely platform in collaboration with Microsoft, built on Azure's cloud-native infrastructure. As one of the earliest AI-enabled CPaaS platforms, Wisely was designed with intelligence as a core architectural element, enabling smarter, data-driven communications rather than treating AI as an incremental enhancement.

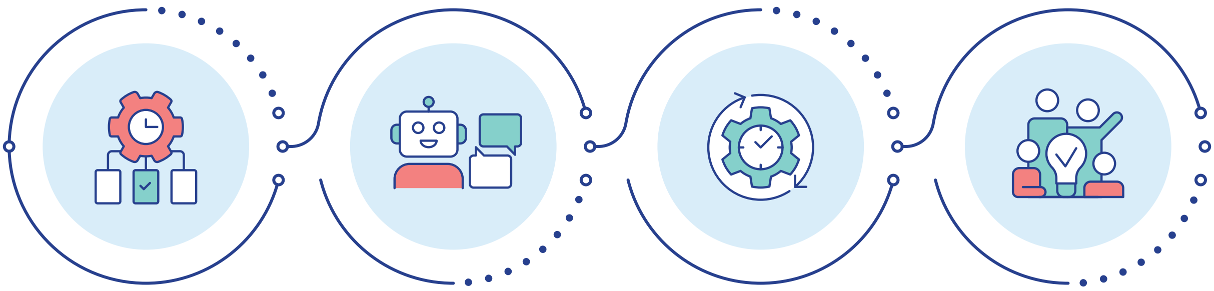
Stage Two: AI Pervasive

As AI capabilities advanced, Tanla expanded intelligence across its entire technology ecosystem. This evolution was reflected in the Intelligence.ai initiative, which established AI as a common intelligence layer spanning the Company's product portfolio. During this phase, Trubloq—the Distributed Ledger Technology (DLT) platform supporting India's commercial messaging framework—was further enhanced with AI-driven anomaly detection, intelligent consent validation, and real-time traffic analytics. These capabilities enabled the platform to move beyond rule-based compliance by continuously identifying emerging threats, recognising evolving traffic patterns, and strengthening trust across digital communications.

Stage Three: AI-Native by Design

FY26 marked a defining milestone in Tanla's AI journey with the development of AI-native platforms built from the ground up. Rather than incorporating artificial intelligence into existing products, the Company has reimagined platform architecture with AI at its foundation. This strategic shift differentiates Tanla from conventional approaches, where AI is typically introduced as an additional capability, by placing intelligence at the core of platform design and product development.

> 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.



AI Native
Architecturally designed for intelligence

Agentic AI
Pursues defined objectives autonomously across complex workflows

Self-Learning
Continuously improves performance from every interaction and outcome

Autonomous
Operates, detects, and acts without constant human oversight

In addition to transforming the digital landscape, we recognize our responsibility towards contributing to the economy and society. Our efforts in fostering innovation are not just confined to products and services but extend to creating jobs, investing in sustainable practices, and building strong relationships with our stakeholders. We proudly collaborate with governments, enterprises, and communities to drive positive change.

The real impact is measured not just by technological advancements but also by our role in contributing to a sustainable future. In FY26, we undertook significant initiatives to reinforce our environmental commitment by embedding sustainability across every facet of our operations. These efforts encompassed the development of green infrastructure, the promotion of low-emission mobility solutions, enhancements in energy efficiency, and the adoption of circular waste management practices.

Tanla's Value Creation Model

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

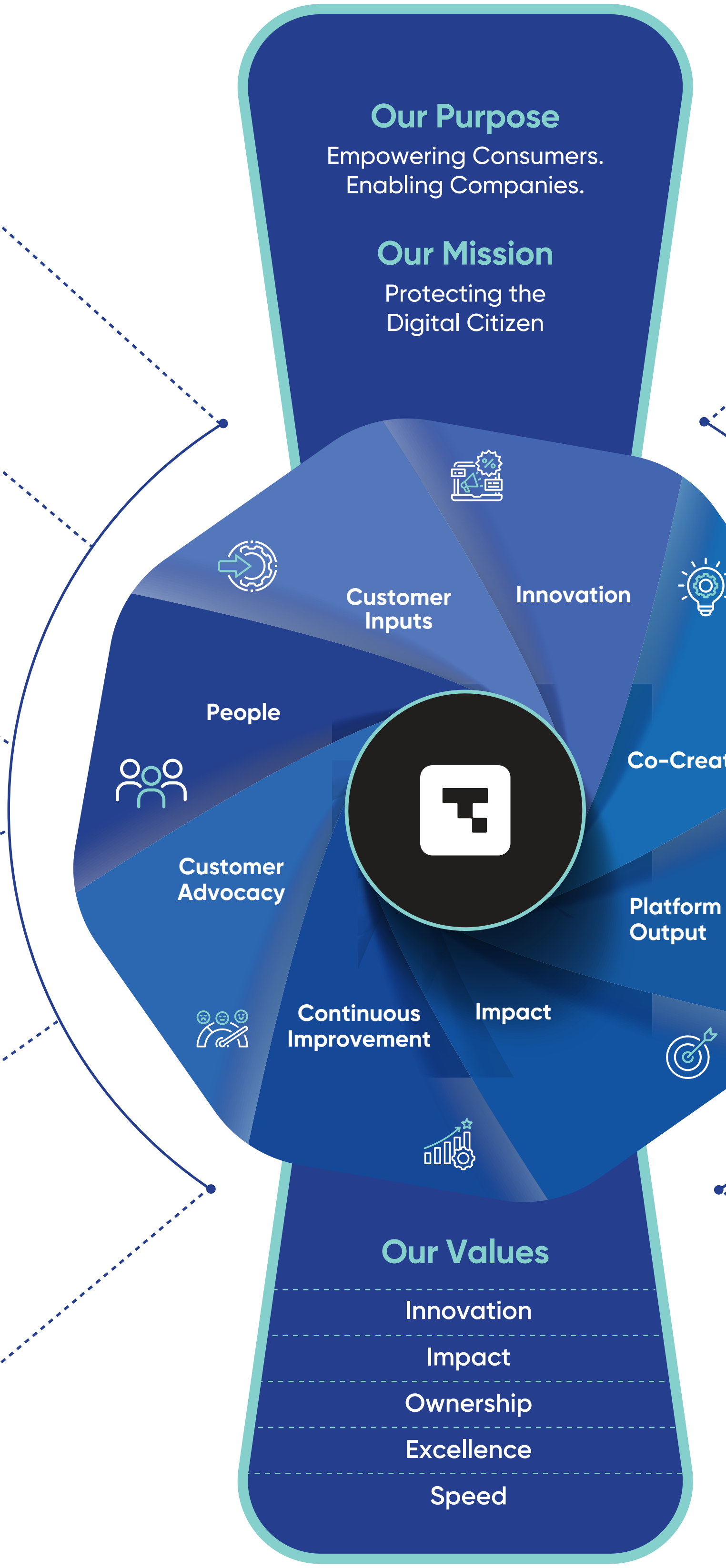
- LEED Gold certified campus (Hyderabad SEZ) and green data centre-certified infrastructure
- Single-use plastic-free operations across all offices

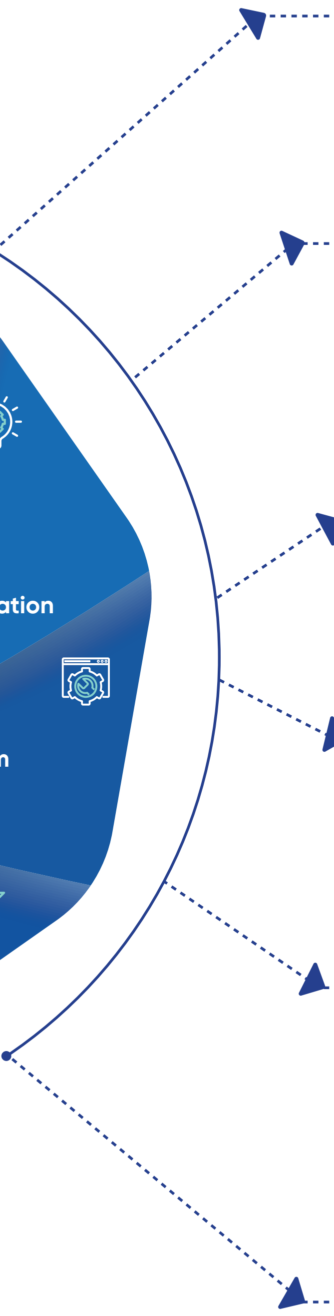
Manufactured

- 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





Outcomes and Value Delivered

- Revenue growth of 9.7%
- Free cash flow of INR 477 Cr, 94% of PAT
- Return on capital employed of 24.2%

- Deployed Wisely.ai with Indosat, protecting 100 Mn subscribers from scam and spam
- Launched a ChatBot offering 51 citizen services for Tamil Nadu e-Governance Agency in partnership with WhatsApp
- Recognised for 'Best Made in India Innovation in Telecom' at India Mobile Congress 2025
- 8 patents in the portfolio, reflecting sustained investment in proprietary technology

- High employee retention rate
- Safe, inclusive, and equitable workplaces maintained across all office locations
- Recognised as one of the Best Organisations for Women
- Named 'Meta Partner of the Year 2025'

- Scope 1 emissions reduced by 45% to 88.43 tCO_2e
- Total energy consumption of 7,070.12 GJ across seven offices in five cities
- Water withdrawal of 7,947.76 kL, supplemented by rainwater harvesting and STP-recycled water

- 5% reduction in overall IT energy consumption
- 19% reduction in CO_2 emissions attributable to IT infrastructure
- 20% of total rack space optimised through data centre consolidation
- Zero unplanned downtime, security breaches, and regulatory fines or penalties recorded during the year

- 5,000+ beneficiaries reached across CSR initiatives
- 2,748 patients served through the RHC
- 64% of enrolled students successfully placed in employment
- CSAT score of 84 against an 80% target; NPS of 67
- 3 national and international awards received in CSR and ESG categories
- 97% of supplier spend directed to India-based local suppliers

Stakeholders

- Shareholders
- Customers
- Employees
- Communities
- Vendors
- Partners

SDGs

Tanla and its ESG Initiatives

Tanla is deeply 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. Tanla 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

Tanla has also has successfully conducted a comprehensive double materiality assessment to identify key sustainability topics that are material to 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).

Tax as a part of ESG

Tax transparency is not just about revealing how much tax a company pays. It also involves actively demonstrating such company's behaviour regarding tax matters. Tax transparency is intrinsically linked to the governance element of ESG reporting. Under ESG frameworks that include tax transparency, build trust among investors and other stakeholders, highlighting the company's commitment to integrity and long-term sustainability.

Tax to ESG Metrics

Environmental	Social	Governance
Tax in the E	Tax in the S	Tax in the G
• Environmental taxes e.g., carbon taxes, plastics • Green subsidies and incentives • Compliance and reporting requirements • Carbon adjustment mechanism	• Social Insurance, healthcare and pension premium • Gig economy, flexible workforce and global mobility • Equal pay, living wages and remuneration policies	• Aligning ESG policy with tax behaviour • Tax reporting and stakeholder communication

Tanla's ESG Highlights

We at Tanla intend to strengthen stakeholder confidence and uphold responsible and sustainable corporate conduct.

Environmental:

- Achieve carbon Neutrality and progress toward long term Net Zero: Tanla advanced its decarbonisation journey in FY26 through energy efficiency measures, cleaner infrastructure, expanded emissions measurement, and operational discipline across facilities.
- Accelerate transition to renewable energy: 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
- Reduce environmental impact through the RRR (Reduce, Reuse, Recycle) approach: 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.
- Obtain ISO 14001 certification for all offices and data centres: The certification process for ISO 14001 is in progress.

Social:

- Maintain zero workplace injuries or health and safety incidents: 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.
- Enhance employee experience, engagement, and diversity: 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.
- Expand CSR impact target 50,000+ lives annually: 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.

Governance:

- Embed Responsible AI governance across platforms and products: Tanla advanced Responsible AI governance from an embedded operational principle to a formalised governance commitment.
- Maintain and strengthen ESG disclosure quality and third-party assurance.

Tanla's CSR Initiatives

Tanla's approach to Corporate Social Responsibility is guided by the belief that meaningful and lasting impact begins with understanding the needs of the communities it seeks to serve. Rather than delivering predetermined solutions, the Company focuses on building programmes that are informed by local priorities, encourage community participation, and create opportunities for long-term social and economic progress.

During the year, the Tanla Foundation invested INR 9.25 crore across nine community initiatives, positively impacting 35,683 beneficiaries. These programmes spanned education, primary healthcare, youth skilling, rural livelihoods, and cultural development. Every intervention was informed by structured needs assessments and community consultations, ensuring that investments addressed genuine local requirements. This approach, which Tanla describes as 'Empowerment by Design,' places listening, collaboration, and shared ownership at the centre of programme design, enabling communities to play an active role in shaping sustainable outcomes.

Key CSR Programmes:

PILLARS SDVR Govt School, Gangaram **363 students** Year 4	**Rural Health Centre** Gangaram, Khammam **2,784 patients** 15 villages	**Sankranthi Utsavam** Gangaram mandal **850+ participants** 20 villages	**Data Science and AI Training** IIIT Basar, Adilabad **100 trained** 64 placed
Cyberabad Traffic Pulse Hyderabad **31,568+ subscribers**	**School scholarships** Private schools, Hyderabad **3 students** 0 dropouts	**IIT Madras scholarships** Chennai, Tamil Nadu **15 scholars** CSE and AI	**Farmer livelihoods** Andhra Pradesh **Dairy community** HGM semen

Through our CSR strategic pillars, Tanla Foundation implemented several initiatives in FY26 to create a positive impact in communities that matter the most. Our endeavour has been to reach the most vulnerable communities through our initiatives.

I. Education: Leaving No Learner Behind

Education is central to the Tanla Foundation's community development efforts. Although school enrolment has improved significantly across India, many students, particularly in rural communities, continue to face challenges that affect learning outcomes, including socioeconomic barriers, limited access to digital resources, and gaps in academic support. During the year, the Foundation implemented three education initiatives spanning primary schooling through higher education. Together, these programmes benefited 381 students.

A. Project for Improvement of Learning Levels through Academic & Other Support in Rural Schools (PILLARS)
   Now in its fourth year, PILLARS is the Foundation's longest-running education initiative. The programme supported 363 students across adopted government schools in rural Telangana by providing academic coaching in Mathematics, Science, and Social Studies. Students also received access to digital learning through tablets preloaded with DIKSHA educational content.

B. Scholarship Support for Students at IIT Madras
   The Foundation awarded scholarships to 15 academically deserving students from economically disadvantaged backgrounds pursuing Computer Science Engineering and Artificial Intelligence programmes at IIT Madras, helping them continue their higher education.

C. Educational Support for Students from Low-Income Families
   To help students continue their education without financial disruption, the Tanla Foundation provided direct sponsorship to three students from low-income families enrolled in private schools in Hyderabad.

SDG Aligment:

4 QUALITY EDUCATION | 10 REDUCED INEQUALITIES | 8 DECENT WORK AND ECONOMIC GROWTH | 1 NO POVERTY

II. Healthcare: Bringing Primary Care to the Last Mile

Access to quality healthcare remains limited in many rural communities. To help address this gap, the Tanla Foundation established the Rural Health Centre (RHC) in Gangaram, which serves residents of the village and 15 neighbouring communities. Since commencing operations in September 2025, the centre has provided free outpatient consultations, telemedicine services, and essential medicines to 2,784 patients. The RHC pharmacy is stocked based on the most common healthcare needs identified through local assessments and distributes medicines worth approximately INR 1.5-2 lakh each month, including prescriptions issued during telemedicine consultations.

SDG Aligment:

3 GOOD HEALTH AND WELL-BEING | 10 REDUCED INEQUALITIES

III. Skill Development and Livelihoods: Building Futures through Employability

A. Skill Training in Data Science and AI, IIIT Basar, Telangana
To improve employability among young graduates, the Tanla Foundation partnered with IIIT Basar to deliver specialised training in Data Science, Artificial Intelligence, Machine Learning, and Natural Language Processing. The programme was completed by 100 final-year students, of whom 41 secured employment during the year, while the remaining participants continue to progress through recruitment processes.

B. Land Acquisition for Integrated Skill Development Centre, Gangaram
As part of its long-term commitment to strengthening local livelihoods, the Foundation acquired land in Gangaram, Telangana, for the development of an Integrated Skill Development Centre. Completed during FY26 following a four-month search, this represents the Foundation's largest capital investment in a single community asset. Once operational, the centre will provide vocational and technology-focused training to young people from Gangaram and surrounding villages within a 20-kilometre radius.

C. Livelihood Enhancement for Farmers, Bovine Semen Station, Andhra Pradesh
The Tanla Foundation partnered with the Animal Breeders and Cherishers Mutually Aided Cooperative Society to strengthen dairy-based livelihoods by supporting a community-owned Bovine Frozen Semen Station. The facility produces High Genetic Merit semen doses for distribution to dairy farmers across Andhra Pradesh, contributing to improved livestock productivity and rural incomes.

SDG Aligment:

4 QUALITY EDUCATION | 8 DECENT WORK AND ECONOMIC GROWTH | 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE | 11 SUSTAINABLE CITIES AND COMMUNITIES | 1 NO POVERTY | 2 ZERO HUNGER

IV. Sankranthi Utsavam 2026: Celebrating Culture, Enabling Participation

Community development extends beyond education, healthcare, and livelihoods to preserving shared traditions and strengthening social bonds. Sankranthi Utsavam 2026 brought together 850 participants from 20 villages across Sathupally Mandal for a five-day celebration of sports and culture. The event attracted more than 400 visitors each day, creating a platform for communities to celebrate local talent, encourage participation across generations, and reinforce a shared sense of belonging. Twenty Tanla employees volunteered throughout the event, supporting its planning and on-ground execution.

SDG Aligment:

3 GOOD HEALTH AND WELL-BEING | 5 GENDER EQUALITY | 10 REDUCED INEQUALITIES

V. Smart Cities and Digital Safety: Technology in Service of Society

A. Cyberabad Traffic Pulse, Cyberabad
The Cyberabad Traffic Pulse (CTP) initiative, developed in partnership with the Cyberabad Traffic Police and the Society for Cyberabad Security Council, completed its first full year of operations in FY26. Since its launch in January 2025, the platform's subscriber base has grown from 14,480 to more than 31,568 citizens, reflecting increasing adoption of its real-time traffic information and public safety updates. The initiative demonstrates how technology can support safer, more informed urban mobility for citizens.

SDG Aligment:

11 SUSTAINABLE CITIES AND COMMUNITIES | 3 GOOD HEALTH AND WELL-BEING | 17 PARTNERSHIPS FOR THE GOALS

Approach to Tax

At Tanla, we have a defining purpose: Empower Consumers and Enable Companies. It shapes our commitment to ethical and sustainable business practices, including how we approach taxation. Our business model transcends financial objectives, delivered substantial social and ethical outcomes. This philosophy also guides our approach to taxation. We recognize that a responsible stance on taxation is a fundamental aspect of our ESG journey. By adhering to this principle, we ensure that our business contributes positively to society and upholds our commitment to ethical practices.

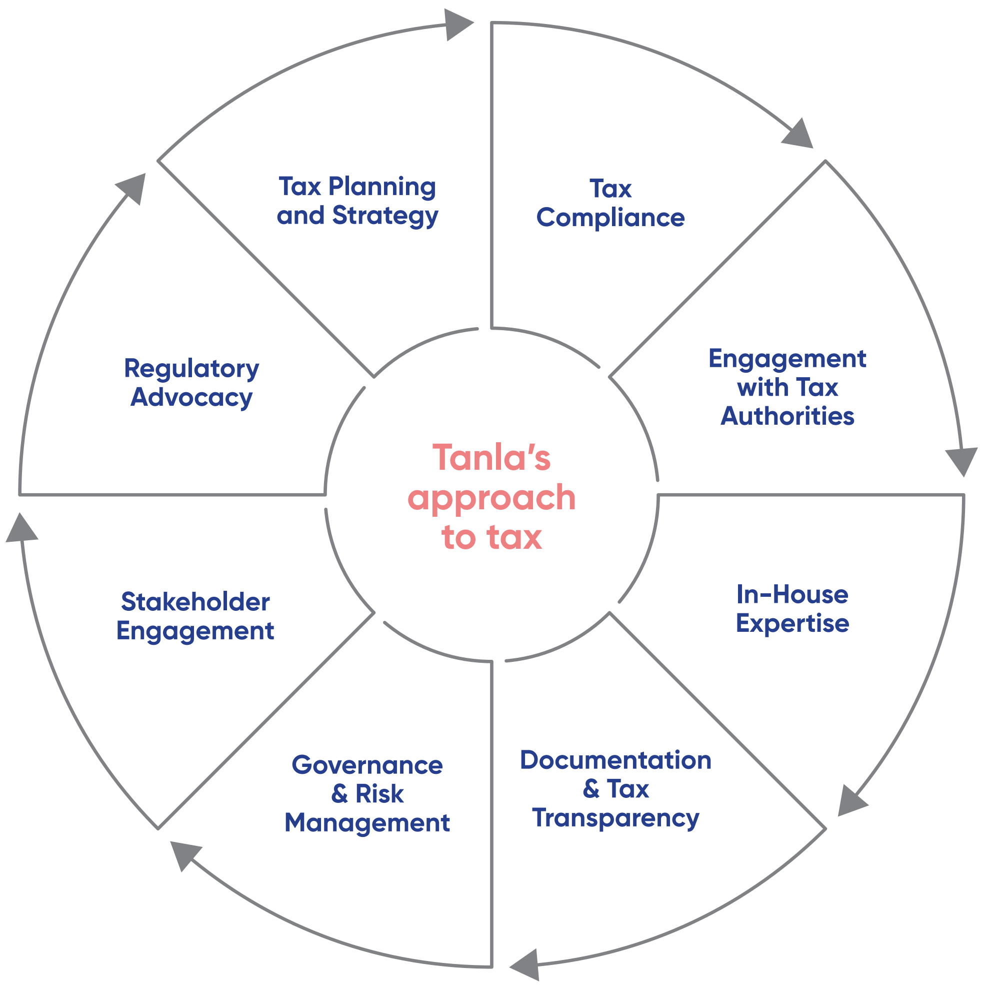
Our business model is influenced by multiple factors - access to customers, availability of talent, strong legal system for IP protection, data localization and data privacy regulations to name a few. Tax implications is a consequence of the business model. We maintain a consistent approach to taxation across all jurisdictions we operate in, ensuring alignment with our overall business strategy and adherence to local regulations.

Tanla's tax strategy aligns closely with our overall business objectives. We understand and uphold the responsibility of management to ensure that stakeholder expectations around responsible and transparent tax practices are appropriately met. We acknowledge that paying our fair share of taxes and complying fully with local tax laws is a fundamental obligation. This commitment reflects our dedication to integrity and to building trust with our stakeholders, including governments, investors, and society at large.

Our approach to tax demonstrates our commitment to act transparently and responsibly on all tax matters across the geographies we operate in. We engage with local tax authorities in a transparent and constructive manner and ensure we pay our fair share of taxes.

Our approach to tax is guided by the following aspects:
- 100% compliance with tax regulations and reporting requirements.
- Taxation is aligned with the underlying economic activities and value creation.
- Dedicated in-house tax team managing policies, transfer pricing, and disputes.
- Contemporaneous and detailed documentation is maintained.
- Robust tax risk management and governance is in place.
- Strong code of conduct to implement the best business, commercial and legal practices.
- Nurture the ecosystem we operate in to be tax compliant – be it our employees, partners, vendors, customers or other stakeholders.
- Transparent engagement and advocacy with tax authorities and regulators

TANLA'S APPROACH TO TAX – CORE ELEMENTS



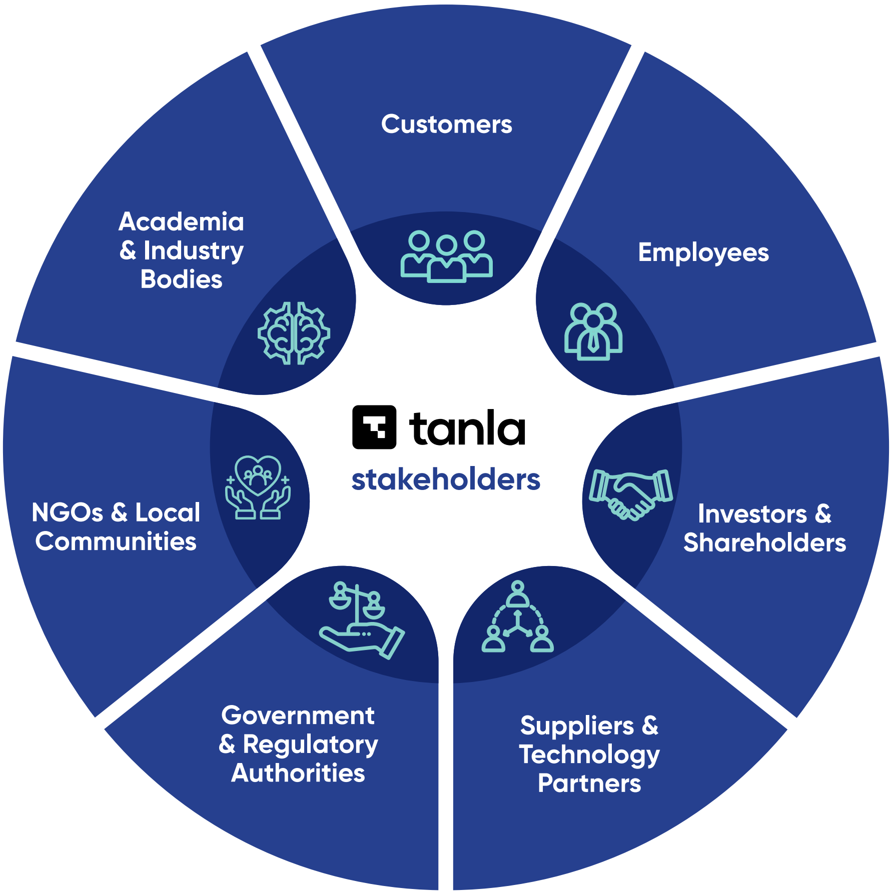
Stakeholder Engagement

GRI 207-2-b, 207-3

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.



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.

Stakeholder groups to the capital(s) they most significantly affect or are affected by:

Financial Capital	Human Capital	Social & Relationship Capital	Intellectual Capital	Manufactured Capital	Natural Capital
Investors & Shareholders	Employees	Customers	Customers	Suppliers & Technology Partners	Government & Regulatory Bodies
Banks & Financial Institutions		Government & Regulatory Bodies	Employees		Investors & Shareh
		NGOs & Local Communities			
		Academia & Industry Bodies			

Tax Governance, Compliance and Risk Management

Tax Governance

We recognize that transparency is a key enabler of sustainable development. The global tax environment is evolving rapidly, with transparency becoming a core of responsible corporate behavior. In today's evolving ESG landscape, tax transparency continues to play a critical role in demonstrating responsible corporate governance. Beyond disclosing the amount of tax paid, we articulate our overall tax strategy, risk management approach, and commitment to fair tax practices.

Stakeholders today expect companies, especially those with a multinational presence, to provide clear insights into their tax contributions, governance structures, and decision-making processes. While tax transparency reporting is not yet mandatory, Tanla believes in going beyond compliance, embracing voluntary disclosure as a mark of integrity, trust, and long-term value creation. Tax transparency reinforces trust among investors, regulators, and the public by showcasing a company's ethical stance and alignment with sustainable business practices.

The Group's tax policy is intricately aligned with its core values, corporate governance standards, and integrated with the enterprise risk management framework applicable across all jurisdictions This alignment ensures that our tax practices uphold the highest standards of ethical conduct and transparency, supporting our commitment to responsible corporate citizenship. At Tanla, we view tax not as a peripheral compliance issue, but as a vital element of our corporate governance framework integral to how we operate, grow, and contribute to society. By embedding tax strategy into our broader governance and risk management framework, we aim to enhance compliance, mitigate risks, and promote sustainable financial practices in every region we operate.

Governance

The Board of Directors of Tanla provides the strategic direction to the Company while upholding the highest standards of corporate governance. Tanla maintains a diverse independent Board, aligned with global governance best practices. 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.

Some of Tanla's core governance enhancements include:
- Appointment of Lead Independent Director (LID)
- Strengthened Audit Oversight
- SEBI Prohibition of Insider Trading (PIT) Regulation Compliance
- Enterprise Risk Management
- Responsible AI and Data Ethics

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.
- 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.
- Stakeholder Engagement: Tanla engages 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.

Our tax policy is approved by our Board of Directors on period basis. On a quarterly basis, key developments on both direct and indirect taxes are presented to the audit committee by the management team/ external tax consultants. Tanla has a professionally qualified internal tax function which undergoes regular trainings on tax developments and the team is supported by external tax specialists on a need-be basis. We ensure that our tax positions are based on sound commercial rationale, supported by clear documentation. We also have periodic review by external tax consultants on the tax processes.

Tanla's Philosophy on Corporate Governance centres on good corporate governance and is synonymous with sound management, transparency, and adequate disclosure, encompassing good corporate practices, procedures, standards, and implicit rules which propel a company to take sound decisions. The fundamental principles such as independence, accountability, obligation, transparency, trusteeship, and disclosure serve as our means for establishing the philosophy of Corporate Governance.

Governance Structure at Tanla is not just a regulatory function, it is a strategic enabler of sustainable value creation. The Board, supported by the Founder Chairman & CEO, plays a central role in overseeing Tanla's direction, ethical framework, performance, and risk landscape. With a strong emphasis on transparency, integrity, and informed decision-making, our governance framework ensures the highest levels of accountability.

As an extension of this commitment to ethical governance, Tanla maintains comprehensive Anti-Fraud and Anti-Money Laundering Policies, reflecting Tanla's unwavering commitment to conducting business in a fair, transparent, and ethical manner. The policies reinforce Tanla's zero tolerance approach towards any form of fraudulent activity, corruption, bribery, or unethical practices, whether by employees, partners, or any external parties dealing with the Company. These policies are part of Tanla's broader governance and compliance framework and are applicable across all levels of the organization.

Tax Planning

We acknowledge our duty to fulfil our tax obligations in every jurisdiction where we conduct our business. Our commitment is to operate in such a manner that is efficient and fully compliant with the laws. It is our strong conviction to avoid any form of tax evasion, and we refrain from engaging in aggressive tax planning. Moreover, we strictly prohibit any promotion or facilitation of tax evasion by any individual or entity associated with us.

In the rapidly evolving international tax environment, shaped by initiatives such as the OECD/G20 BEPS project and the ongoing developments under Pillar 2, we proactively assess implications and formulate our strategies accordingly. This enables us to build a robust tax function that provides certainty and mitigates risks. Paying our fair share of taxes is a key element of this responsibility and reflects our commitment to ethical business and sustainable development.

Free Trade Zones

The jurisdictions we operate is based solely on business requirements. We thoroughly evaluate the establishment of operations in special economic zones, free trade zones, or other notified areas that offer tax benefits. Such tax benefits in the special economic zones are contingent on delivering targeted outcomes like foreign exchange generation, etc. Our decision to set up business in these zones is determined on the business' ability to deliver the expected outcomes.

Accounting Policies and Standard Operating Procedures

The Group has put in place well defined policies and standard operating procedures that encompass critical aspects, including Revenue Recognition, Procurement, Capitalization, Depreciation & Amortization, Investments and Dividend. Such policies are crafted to achieve consistency and ensure accurate accounting practices, which are in line with the well-established financial reporting framework.

The policy for recognizing IP includes salaries, wages and professional consultancy charges attributable to platform development. Costs for platform upgrades/ enhancements which modify existing software to enable new capabilities are capitalized, as such upgrades/ enhancements result in added functionality, improved efficiency or extend the useful life. Depreciation/ amortization on the platform/ IP costs are claimed over the estimated useful life and at the applicable rates in both accounting and tax records respectively.

Additionally, the Group has implemented governance policies that include the Employee Code of Conduct, Supplier code of conduct, Whistle Blower Policy, Code for Insider Trading, Risk management and Related Party Transaction policy. These governance policies are crucial in promoting ethical conduct, transparency, and effective risk management within the organization.

Related Party Transactions & Transfer Pricing

GRI 207-2-b, 207-3

Tanla's Transfer Pricing policy sets out the guiding principles and accounting methodologies for inter-company transactions within the Group. The policy is built on following key pillars:

- **Arm's Length Standard:** All inter-company transactions are evaluated to ensure compliance with the arm's length principle. This process entails identifying related party transactions, assessing their business rationale, determining appropriate pricing, and securing necessary approvals from Audit Committee or the Board, thereby ensuring transparency and adherence to regulatory requirements.
- **Operational Efficiency:** We structure inter-company transactions with a focus on business needs and synergies, leveraging the strengths of Group entities to enhance overall operational efficiency and drive value across the organization.
- **Regulatory Compliance:** All inter-company transactions are subject to a defined approval process, including oversight from the Audit Committee or Board where required. This ensures compliance with regulatory standards while maintaining accuracy, fairness, and consistency across Group entities.

Transfer Pricing Regulations and Guidelines:
The Indian Transfer Pricing Regulations prescribe that income arising from international transactions or specified domestic transactions between associated enterprises shall be calculated based on Arm's Length Price (ALP). Additionally, the Transfer Pricing regulations necessitate that any allowance for expenditure, interest, or allocation of cost arising from such transactions should also be determined in accordance with the Arm's Length Principle.

The Company's Related Party Transactions Policy ensures proper identification, approval, monitoring and reporting of related party transactions in line with applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

At Tanla, we are committed to ensuring strict adherence to these policies by all entities within the Group. We commit to not transferring value created to low-tax jurisdictions for the purpose of tax avoidance. We take care to ensure that arrangements within the Group are aligned in letter and spirit with applicable Transfer Pricing regulations/the guidelines provided by the Organization for Economic Cooperation and Development (OECD). This approach reflects our dedication to maintaining transparency and ensuring compliance in our international transactions and specified domestic transactions.

We specifically ensure the following:
• Intercompany Pricing Policy: We carefully assess inter-company transactions to determine the contributions made by each Group entity. We set appropriate prices for these transactions in line with Transfer Pricing requirements.

- **Benchmarking inter-company transactions:** We conduct a thorough identification and benchmarking process for inter-company transactions to ensure their adherence to the arm's length principle. This involves considering transaction-specific information that impacts inter-company pricing, as well as external information related to these transactions. To comply with Transfer Pricing regulations in the respective countries, we seek guidance from Transfer Pricing experts to identify the most suitable Transfer Pricing methodology for such intercompany transactions. We conduct a benchmarking study to evaluate the approach to transfer pricing.
- **Maintenance of Contemporaneous Transfer Pricing Documentation:** In accordance with the local Transfer Pricing regulations, all entities within the Group diligently adhere to documentation requirements. Our comprehensive Transfer Pricing documentation encompasses essential details, including:
  i. Detailed information about the Group entities and their respective operations.
  ii. Detailed descriptions of all inter-company transactions.
  iii. Assessment of contributions made by each Group entity to the specific transactions, including functions performed, assets deployed and risks assumed.
  iv. Categorization of Group entities involved in the inter-company transactions.
  v. Evaluation of Transfer Pricing methodologies employed.
  vi. Thorough benchmarking and testing of the inter-company transactions from a Transfer Pricing perspective.

Tax And Intellectual Property Rights & Data Localization

The purpose of our Intellectual Property Rights and Data Localization policy is to define and implement the guidelines, methodologies and responsibilities for developing, registering, maintaining, leveraging/exploitation, and disclosing our intellectual property rights. This policy also aims to safeguard our intellectual property from any unauthorized exploitation or infringement by external parties.

- **IP Management:** Robust systems for IP development, enhancement, maintenance, protection and exploitation.
- **Jurisdiction Evaluation:** Careful selection of jurisdictions for IP development and registration is based on strong legal protection and business rationale. The choice of jurisdiction for 'putting to use' the registered Intellectual Property Rights is determined by considering the commercial and business rationale. Our approach is to align the outcomes based on the best international practices i.e., where the value is getting created. Further, we avoid using tax structures that are devoid of commercial substance and do not resort to use of tax havens.
- **Data Safeguards:** Measures to ensure compliance with data protection requirements. This policy ensures comprehensive protection and strategic use of our intellectual property. For instance, Tanla has registered its platform in India as an IP, where the value is created. Since the IP is registered in India, the revenue from such IP flows to India, including foreign exchange inflows into the country.

Compliance, Risk and Management

GRI 207-2,207-3

Tax Compliance: We are committed to compliance with all regulatory requirements across all jurisdictions where we operate, and taxation is a major component of our compliances. We diligently adhere to tax filing, reporting, and payment obligations for all applicable taxes.

We seek the assistance of external tax advisors as needed to ensure compliance with the applicable tax regulations in every country that we operate. To maintain robust compliance practices, the Company has implemented a comprehensive system of checks and balances. This system is reviewed periodically and updated to align with changes in the regulatory environment in which we operate.

By maintaining a responsive and adaptive compliance system, Tanla ensures that our tax obligations are met efficiently, transparently, and on time, reinforcing trust with regulators and stakeholders alike.

Tax Automation: Tanla leverages advanced systems and cutting-edge technology to optimize our tax functions. By harnessing data-driven insights and analytics, we enhance both the efficiency and accuracy of our operations. Our use of digital platforms streamlines compliance, facilitating seamless reporting and timely submissions. We are committed to ongoing innovation and staying current with evolving tax requirements and industry best practices.

Internal Code of Conduct:

At Tanla, our internal code of conduct serves as the bedrock of our organizational culture, fostering a positive and respectful work environment for all employees. We place significant emphasis on upholding values like integrity, honesty, and accountability in every action and decision we make.

We maintain a zero-tolerance policy towards any violations of our Code of Conduct and Code of Ethics, without exception, regardless of an individual's position within the hierarchy.

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 emphasizes integrity, legal compliance, fair dealing, and respect for all stakeholders.

To further reinforce this commitment, we actively encourage our employees through structured awareness programmes, contractual safeguards with value chain partners, and the active operation of the SPEAKUP whistleblower mechanism to speak up and report any concern or potential violation of our Code of Conduct and Code of Ethics through an internal platform known as speakup@tanla.Com, overseen by the Audit Committee to ensure independence, confidentiality, and protection against retaliation.. This platform provides a safe and confidential space for employees to voice their views or blow the whistle, promoting transparency in the overall conduct of our operations.

We have put in place a Whistleblower policy to provide employees with a mechanism to report any cases of unethical behaviour, suspected or actual fraud, or violations of the Company's code of conduct. In cases where the Protected Disclosures pertain to financial or accounting matters, the employees are directed to address them directly to the Chairman of the Audit Committee of the Company.

Tax Risk Management:

The Group is largely exposed to a variety of tax risks and have low tolerance to such risks. Our enterprise risk management framework encompasses practices related to identification, analysis, evaluation, treatment, mitigation, monitoring of strategic, operational, legal and compliance risks. We are committed to responsible tax practices underpinned by strong governance principles.

Our risks in taxation could arise, inter alia, from incorrect calculation, differences in interpretation and changes in regulations. The tax function takes the lead role in identifying, managing, and monitoring tax risks within the business with regular reviews across geographies in which we operate. We proactively identify tax risks with the aim of preventing or minimizing them. We actively review tax-related matters that could materially affect our financial statements, disclosures, reputation, or business continuity. Our tax governance framework emphasizes the identification, management, monitoring, and mitigation of tax risks. When facing significant uncertainty or complexity related to tax matters, we proactively seek external advice for clarity and risk mitigation.

Our approach includes monitoring significant inquiries and audits from regulatory and government authorities, ensuring prompt and appropriate responses. To enhance transparency in tax matters, we proactively engage with tax authorities to initiate discussions and find resolutions for any issues, or uncertain tax positions. This includes seeking advance tax rulings or obtaining lower tax deduction certificates.

Engagement with Tax Authorities: At Tanla, we engage with tax authorities in a constructive and transparent manner. Our approach is rooted in the spirit of co-operative compliance, where we proactively collaborate with tax authorities to ensure compliance and transparency in all tax matters. We are committed to promptly disclose relevant information and to foster open and transparent communication with the respective tax authorities.

Dispute Resolution: In case of any disagreement with the tax authorities, Tanla takes proactive steps to resolve the matter swiftly and amicably through constructive dialogue. We explore various options for resolution provided under the law, including appeals, alternate dispute resolution mechanisms.

We maintain thorough documentation of our key tax positions and periodically review tax risks in light of changing laws and judicial precedents. Material tax disputes and developments are reported to the appropriate Board committees to ensure transparency and oversight.

In situations where the matters are before higher appellate authorities or involve high complexity and materiality, we seek the guidance and expertise of senior counsels to ensure a well-informed and comprehensive approach to the resolution process.

Tax Advocacy: The dynamic and everchanging nature of tax laws introduces increasing complexities in interpretation and implementation, affecting taxes globally. To navigate these challenges, it becomes essential to make appropriate representations and collaborate with the industry bodies to seek clarifications from lawmakers and adopt best tax practices. In line with this, Tanla is committed to playing an active role as part of the industry in which we operate. Our approach is forwardlooking, seeking to strike a balance between legitimate fiscal interests and the broader interests of Industry and the Group for sustainable economic results.

Tax Reporting

Global tax and other contributions refers to taxes paid directly by Tanla to the governments on the profits of the Group and other contributions including social security made by Tanla in the respective jurisdictions.

Taxes	Amount (in INR Mn)
Corporate Tax	1,493.52
Indirect Tax	27.08
Social Security Contributions	90.95
Other Taxes	1.66
Total	**1,613.22**

Global tax and other collections refer to the taxes that are collected by Tanla from vendors, employees, etc. on behalf of the governments in respective jurisdictions and the same are deposited with the governments.

Taxes	Amount (in INR Mn)
Indirect Tax	7,517.48
Withholding taxes	
- Payroll taxes	356.85
- Vendors	958.12
- Shareholders	246.80
Social Security Contributions	71.58
Other Taxes	0
Total	**9,150.83**

Tax Jurisdiction - India

Taxes Contributed:

Taxes	Amount (in INR Mn)
Corporate Tax	1,322.84
Indirect Tax	27.08
Social Security Contributions	90.95
Other Taxes	1.66
Total	**1442.54**

Tax Collected:

Taxes	Amount (in INR Mn)
Indirect Tax	7,391.55
Withholding taxes	
- Payroll taxes	356.66
- Vendors	958.12
- Shareholders	246.80
Social Security Contributions	71.20
Other Taxes	0
Total	**9,024.33**

Tax Jurisdiction – Singapore

Taxes Contributed:

Taxes	Amount (in INR Mn)
Corporate Tax	45.92
Indirect Tax	-
Social Security Contributions	-
Other Taxes	-
Total	**45.92**

Taxes Collected:

Taxes	Amount (in INR Mn)
Indirect Tax	1.68
Withholding taxes	
- Payroll taxes	-
- Vendors	-
- Shareholders	-
Social Security Contributions	-
Other Taxes	-
Total	**1.68**

Tax Jurisdiction – UAE

Taxes Contributed:

Taxes	Amount (in INR Mn)
Corporate Tax	124.77
Indirect Tax	-
Social Security Contributions	-
Other Taxes	-
Total	**124.77**

Taxes Collected:

Taxes	Amount (in INR Mn)
Indirect Tax	122.92
Withholding taxes	
- Payroll taxes	-
- Vendors	-
- Shareholders	-
Social Security Contributions	-
Other Taxes	-
Total	**122.92**

Tax Jurisdiction – Indonesia

Taxes Contributed:

Taxes	Amount (in INR Mn)
Corporate Tax	-
Indirect Tax	-
Social Security Contributions	-
Other Taxes	-
Total	-

Taxes Collected:

Taxes	Amount (in INR Mn)
Indirect Tax	-
Withholding taxes	
- Payroll taxes	0.19
- Vendors	-
- Shareholders	-
Social Security Contributions	0.38
Other Taxes	-
Total	**0.57**

Tax Jurisdiction – Saudi Arabia

Taxes Contributed:

Taxes	Amount (in INR Mn)
Corporate Tax	-
Indirect Tax	-
Social Security Contributions	-
Other Taxes	-
Total	-

Taxes Collected:

Taxes	Amount (in INR Mn)
Indirect Tax	1.33
Withholding taxes	
- Payroll taxes	-
- Vendors	-
- Shareholders	-
Social Security Contributions	-
Other Taxes	-
Total	**1.33**

Effective Tax Rate

Jurisdictions across the globe maintain their own tax frameworks and rate structures, governing how businesses within their borders are taxed. The Effective Tax Rate, or ETR, measures how much of a company's profit is paid in taxes within a particular jurisdiction.

In line with our commitment to transparency and responsible tax behavior, we place particular importance on disclosing ETR, especially in the context of OECD's Pillar II framework. OECD Pillar II, part of the Base Erosion and Profit Shifting (BEPS) initiative, aims to ensure that multinational enterprises (MNEs) pay a minimum tax of 15% on profits earned in each jurisdiction where they operate, through the introduction of the Global Anti-Base Erosion (GloBE) rules. Our ETR disclosures reflect a firm commitment to fair taxation and uphold the principles of transparency and corporate responsibility.

Below is a snapshot of our ETR at both the jurisdiction and group level.

Country	Total Revenue	Profit Before tax	Total tax expense	Effective Income tax	Group Income tax
FY26					
India	44,163.79	5,758.91	1,044.95	18.14%	
Singapore	6,056.35	253.98	43.10	16.97%	
UAE	9,623.77	1,765.11	164.80	9.34%	19.75%
Saudi Arabia	21.30	-6.78	0.18		
Indonesia	-	-12.99	-0.33		
Interco	(15,688.14)	(1,414.08)			
Total	**44,177.07**	**6,344.16**	**1,252.70**		

Country	Total Revenue	Profit Before tax	Total tax expense	Effective Income tax	Group Income tax
FY25					
India	41,432.92	7,476.60	1,042.45	13.94%	
Singapore	6,314.68	594.56	38.41	6.46%	19.13%
UAE	7,894.55	1,339.33	119.37	8.91%	
Interco	(15,364.94)	(3,137.49)			
Total	**40,277.22**	**6,273.00**	**1,200.23**		

Update on Ongoing Tax Litigation

We have been managing our taxes efficiently in compliance with the applicable legislations across jurisdictions, which is also evident from our past tax history. However, given the dynamic nature of tax regulations, certain matters have been taken up by the tax authorities in recent years. A jurisdiction-wise summary of the ongoing matters pending before the Tribunal and Higher Courts, along with the appellate authorities before which they are currently pending, is provided below:

Sr. No.	Jurisdiction	Entity	FY	Forum	Appellant	Tax Law	Tax Amount Involved (in Mn)
1	India	Karix Mobiles Private Limited	2017-18	Karnataka High Court	Company	Goods and Services Tax	9.27
2	India	Karix Mobile Private Limited*	2012-13	Madras High Court	Department	Income Tax	19.59
3	India	Tanla Platforms Limited	2007-2010	CESTAT	Company	Service Tax	19.30
4	India	Tanla Platforms Limited	2008-2011	CESTAT	Company	Service Tax	13.67
5	India	Karix Mobile Private Limited	2017-18	Madras High Court	Company	Goods and Service Tax	44.53
6	India	Tanla Platforms Limited	2018-19	Telangana High Court	Company	Goods and Service Tax	15.30

*Litigation is ongoing under former PAN of Karix Mobile Private Limited (amalgamating entity)

In addition to above, Tanla is in receipt of order under Section 201(1) of the Income-tax Act, 1961 raising demand of INR. 4,690.23 lakhs for non-deduction of withholding tax on payment to non-resident for acquisition of equity shares of Karix Mobile Private Limited. The Company is currently in appeal against said order. Furthermore, the Share Purchase Agreement entered into by Tanla has an indemnity clause, under which the Seller agreed to indemnify Tanla for withholding tax demand that may be raised against the Company in the future. Given the above, the Company does not expect any cash outflow in relation the above.

Key Financial Information

In the following graph, we have summarized jurisdiction wise key financial information covering related party revenue, unrelated party revenue, profit/(loss) before tax, taxes accrued and paid along with stated capital, accumulated earnings, tangible assets and number of employees.

Amount in INR Mn

Tax Jurisdiction	Unrelated Party Revenue	Related Party Revenue	Total Revenue	Profit/(Loss) before Income Tax	Corporate Income Taxes Accrued	Corporate Income Tax (Cash basis)	Stated Capital	Accumulated Earnings	Tangible Assets	Employee Benefit Expenses	Number of employees
India	32,902.52	11,261.26	44,163.79	5,758.91	1,022.99	1,322.84	201.80	19,342.46	1,849.24	2,496.44	1083
Singapore	4,280.27	1,776.08	6,056.35	253.98	43.10	45.92	36.48	303.73	-	-	-
UAE	6,972.97	2,650.80	9,623.77	1,765.11	164.80	124.77	1.05	-2,130.20	132.85	163.99	12
Indonesia	-	-	-	(12.99)	-	-	-	-	8.99	6.14	10
Saudi Arabia	21.30	-	21.30	(6.78)	0.18	-	1.25	-17.04	-	8.25	-

*UAE Branch accumulated

Note: To be read along with the basis of preparation

Basis of Preparation

This basis of preparation section provides the scope and methodology for the collection and reporting of data on the Global Tax & Other Contributions made directly or indirectly to the government. Such data is reported in the section "Global Tax & Other Contributions and Collections".

The data reported is for the period April 01, 2025 to March 31, 2026 and is based on the data used in preparation of the Annual Report.

We have reported Global Tax & Other Contributions under cash basis.

We have categorized the Global Tax and Other Contributions into two parts:
- Taxes Contributed (tax contributed by Tanla directly)
- Taxes Collected (tax collected by Tanla on behalf of and paid to governments)

In addition to the above, we have also provided the "Key Financial Information" for better understanding of our tax contributions and our scale of operations in each region. Further, the tax related contributions to the governments, we have also incurred social expenditures in the form of Corporate Social Responsibility (CSR) related contributions, etc., which are not considered under this report.

Each type of tax and other contributions are provided in detail below:

1. Taxes Contributed:

a. **Corporate Tax:** This represents the actual taxes paid directly on the taxable profits of the group operations during the year after elimination of taxes withheld by group companies, buy-back tax (if any), including the amounts of taxes withheld by third parties while making payment to Tanla i.e., taxes withheld by customers/collected by third party vendors. Refund of taxes are not reduced from taxes paid during the year. Regular Assessment taxes paid through adjustment of refunds are considered as paid during the year. Since these are reported on cash basis, it may also include the tax paid on account of assessment by the jurisdictional government for the previous years or self-assessment, depending on the tax laws of the respective countries

b. **Indirect Taxes:** This includes tax demand paid & input credits which are paid and not eligible for offset under Service Tax and GST. Also includes customs duties paid by Tanla on import of goods across border, if any.

c. **Social security contributions:** Social security contributions are compulsory payments to the government that entitle employees to receive a future social benefit such as Provident Fund, Employee Pension Scheme, National Pension Scheme, Labour Welfare Fund, Employee State Insurance/ National Insurance, Medicare, etc. which are solely for the benefit of employees. The social security contributions forming part of "Taxes Contributed" reflect the employer's contribution to social security funds for the benefit of the employees.

d. **Other taxes:** Includes property tax, municipal tax, stamp duty or any other taxes paid by Tanla for its operations. Separately, interest on tax is included in the Global Tax & Other Contributions, while penalty paid (if any) is not included.

2. Taxes Collected:

a. **Indirect Taxes:** Goods and Service Tax (GST) is a consumption tax that is levied on the added value. Output GST represents the tax billed & collected by Tanla from customers and eventually, paid to the respective jurisdictional governments. This excludes the GST billed by us on our invoices relating to internal branch transfers. We also incur GST when procuring certain goods and services. In most countries where we operate, the VAT/ GST collected are offset against the VAT/ GST incurred with the net being paid to the government. We have shown only VAT/ GST collected amounts in our disclosures. We have not shown the Input VAT/ GST separately since those are largely creditable and used for making the payment of VAT/ GST collected. In the current year, taxes collected by foreign entities have been reported on a gross basis, consistent with the reporting of taxes collected by Indian entities. In the previous year, taxes collected by foreign entities were reported on a net basis, net of ITC.

b. **Withholding Taxes:**
   i. **Payroll Taxes:** This represents professional taxes and taxes withheld on salary payments to employees and deposited by Tanla with the government.
   ii. **Vendors:** This represents taxes withheld by Tanla on payments made to suppliers and deposited with the government
   iii. **Dividends:** This represents the taxes withheld on the dividends distributed to the shareholders and deposited with the government.

c. **Social security contribution:** The social security contributions forming part of "Taxes Collected" represent employees' individual contribution to social security funds.

d. **Other taxes:** Includes taxes collected at source and any other taxes collected on behalf of others and paid to the governments.

The amounts reported as tax contribution and collections are based on the periodic forms or returns or challans or any other documents filed with the government authorities. The group of taxes under the heads of "taxes contributed" and "taxes collected" is based on our understanding of nature of taxes and its payment mechanism.

Payment of taxes for the following entities are considered from date of incorporation:
- Karix Mobile LLC, Kingdom of Saudi Arabia (w.e.f June 19, 2025)
- Karix Brazil LTDA (w.e.f January 09, 2026)

In contrast, tax payments for the following entities are considered only till date of dissolution/ liquidation:
- Ontime Communications LLP (March 25, 2026)
- Supertech Communications LLP (March 25, 2026)
- Instacamp Marketing Private Limited (dissolved on November 20, 2025)
- ValueFirst Technologies Inc, America

An effort has been made to report all types of taxes, duties and levies. Any omission or exclusion, other than that specifically mentioned, is unintentional and not expected to have any material impact on the disclosures.

3. Key Financial Information:

a. **Revenue:** Revenue is split between unrelated and related-party revenues. Unrelated revenue consists of all forms of revenue flowing from entities which are not controlled by Tanla Limited. Related-party revenues include revenues from dealing with the related entities which are in other tax jurisdictions. Further, revenues on account of transactions between our group entities in the same tax jurisdiction and inter-company dividends are excluded.

b. **PBT:** The profit or loss before taxes in respective country is calculated based on the figures used for preparing consolidated financial statements in India.

c. **Corporate income taxes accrued:** The amount of corporate income tax accrued on the business operations during the reporting period as per the books of accounts. It may or may not be the same as corporate income taxes paid in the relevant reporting period. These exclude the amount of deferred tax in accordance with the guidance provided under GRI 207.

d. **Stated capital:** This refers to the amount of capital invested in the Group entities.

e. **Accumulated earnings:** Accumulated earnings reports the sum of the total of profit and loss balance and general reserves (reserves freely available) and excludes capital reserves, revaluation reserves, or reserves of like nature which are not freely available for distribution of dividends, as at the end of the year.

f. **Tangible assets:** This represents the net value of tangible assets as reported in consolidated financial statements.

g. **Employees:** The number of employees indicates the number of employees employed with Tanla as at the year ended March 31, 2026, based on the normal work jurisdiction of the employee.

h. **Employee Benefit Expenses:** Total emoluments paid to employees who are working on the payroll of Tanla.

The tax and other contributions disclosed in this report are in INR and are shown upto 2 decimals nearest to millions. The results and financial position of foreign operations that have functional currency different from INR is translated as follows:
- Assets and liabilities are translated at the closing rate at the date of balance sheet.
- Income and expenses are translated at average exchange rates.

INDEPENDENT REASONABLE ASSURANCE REPORT

To,

The Board of Tanla Platforms Limited,
Tanla Technology Centre
Madhapur, Hyderabad,
India - 500081

Independent Assurance Report on the audit of the Tax Schedule included in the Tax Transparency Report for the Financial Year 2025-26

We ('BDO India Services Private Limited' or 'BDO') were engaged by the management of Tanla Platforms Limited ('the Company') to report on 'Tax Schedule' included in the Tax Transparency report of the Company and its subsidiaries for the financial year 2025-26. This report is not issued under any statute/ law.

Management's Responsibility

The management of the Company is responsible for the preparation and presentation of the Tax Schedule in accordance with the 'Basis of Preparation' and for designing, implementing and maintaining such internal control as the management determines is necessary to enable that the Global Tax and Other Contributions is free from material misstatement, whether due to fraud or error.

In preparing Global Tax and Other Contributions and the Basis of Preparation, the management of the Company is also responsible for ensuring the efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, implementing and maintaining internal control, preventing and detecting frauds and errors, ensuring the accuracy and completeness of the accounting records and identifying and ensuring that it complies with the laws and regulations applicable to its activities.

Those charged with governance are responsible for overseeing the Company's and its subsidiaries' financial reporting process.

Inherent Limitations in Preparing the Tax and Other Contributions

The management of the Company is responsible for preparing the Basis of Preparation in compliance with relevant requirements including applicable laws and regulations and is also responsible for making estimates that are reasonable in the circumstances and assessing that the basis is appropriate in the context of determination of Global Tax and Other Contributions. The Basis of Preparation may not be suitable for another purpose.

Independent Auditor's Responsibility

Our responsibility is to examine whether the Global Tax and Other Contributions for the financial year 2025-26 has been properly prepared in all material respects in accordance with the Basis of Preparation.

We conducted our engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000: Assurance Engagements Other than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board.

The firm applies International Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards (IESBA Code), which is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Summary of the Work Performed as the Basis for our Assurance Conclusion

A reasonable assurance engagement involves performing procedures to obtain evidence about the Global Tax and Other Contributions. The nature, timing and extent of procedures selected depend on professional judgment, including the assessment of risks of material misstatement, whether due to fraud or error, in the Global Tax and Other Contributions. In making those risk assessments, we considered internal control relevant to the preparation of Global Tax and Other Contributions.

Our procedures includes understanding the process adopted by the Company in preparing Global Tax and Other Contributions, reviewing basis of preparation, and issuing Independent Assurance Report on Global Tax and Other Contributions.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Our Conclusion
In our opinion, the Global Tax and Other Contributions for the financial year 2025-26 is properly prepared, in all material respects, in accordance with the Basis of Preparation.

Restriction on Use

In accordance with the terms of our engagement, this independent assurance report on Global Tax and Other Contributions has been prepared and issued at the request of Tanla for the financial year 2025-26 and should not be used by any other person or for any other purpose or in any other context. We are appointed to only verify the Global Tax and Other Contributions in accordance with the Basis of Preparation of Tanla shared with us and BDO India Services Private Limited shall not be liable to the Company or to any other party for any claims, liabilities or expenses relating to this report. Any party other than Tanla who obtains access to our report or a copy thereof and chooses to rely on our report (or any part thereof) will do so at its own risk. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or, into whose hands it may come without our prior consent in writing.

Our report is released to Tanla on the basis that it shall not be copied, referred to or disclosed, in whole or in part, without our prior written consent.

For BDO India Services Private Limited

BDO India Services Pvt Ltd

Place: Mumbai

Date: August 26, 2026

List of Taxes Covered

Sr. No.	Particulars
1	Corporate Income Tax (Including Surcharge & Cess)
2	Goods & Services Tax (borne)
3	Property Tax
4	Stamp duty
5	Trade/Telecom license fee
6	Road Tax
7	Withholding tax collected on salaries
8	Withholding tax collected on vendor payments
9	Withholding tax collected on Dividend payments to Share holders
10	Goods & Services Tax (collected & paid)
11	Professional Tax
12	Employer's and Employee's contribution to Provident fund
13	Employer's and Employee's contribution to Employee State Insurance
14	Employees' contribution to National Pension Scheme
15	Contribution to Labour Welfare Fund
16	Other taxes (E.g - Franking charges, NTRP payments, MCA Filing fees and depository charges)
17	Value Added Tax

List of Entities Covered

Sr. No.	Particulars
1	Tanla Platforms Limited
2	Karix Mobile Private Limited
3	Tanla Digital Labs Private Limited
4	Gamooga Softtech Private Limited (merged with Karix Mobile Private Limited)
5	Tanla Digital (India) Private Limited
6	Valuefirst Digital Media Private Limited
7	Valuefirst Connect Private Limited
8	Transcendent Communications Private Limited
9	Communique Technology Private Limited
10	Instacamp Marketing Private Limited (dissolved on November 20, 2025)
11	Octane Marketing Private Limited
12	Unimobile Messaging Solutions LLP
13	Supertech Communications LLP (dissolved on March 25, 2026)
14	Ontime Communications LLP (dissolved on March 25, 2026)
15	Tanla Foundation
16	TPL ESOP Trust (w.e.f May 28, 2024)
17	Karix Mobile FZ LLC (formerly known as Tanla Digital Labs FZ-LLC)
18	Tanla Platforms Limited (DMCC Branch)
19	Tanla Mobile Middle East LLC
20	Tanla Mobile Asia Pacific Pte Ltd
21	Valuefirst Digital Media Pte Ltd
22	PT Karix Communications Indonesia
23	Karix Mobile LLC, kingdom of Saudi Arabia (w.e.f June 19, 2025)
24	Karix Brazil LTDA (w.e.f January 09, 2026)

Abbreviations

Abbreviation	Full form
AY	Assessment Year
CESTAT	Customs, Excise & Service Tax Appellate Tribunal
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CIT(A)	Commissioner of Income Tax (Appeals)
CSR	Corporate Social Responsibility
ETR	Effective Tax Rate
FY	Financial Year
GRI	Global Reporting Initiative
GST	Goods and Services Tax
INR	Indian Rupee
IPR	Intellectual Property Rights
OECD	Organization for Economic Co-operation and Development
PAT	Profit after Taxes
PBT	Profit before Tax
SEZ	Special Economic Zone
TP	Transfer Pricing
VAT	Value-Added Tax
WHT	Withholding Tax

Disclaimer

This document might contain statements that are forward looking in nature. 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 Tax Transparency Report: investorhelp@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. The publications include, among others

Integrated Annual Report FY26

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Hyderabad - 500 081,
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www.tanla.com

Date of Publication: ________

Disclosures as per
GRI Standards

BDO INDIA
Assurance Report