



Tanla Platforms Limited

# Tax Transparency Report

Financial Year 2024-2025

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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.



FY25 was a year of disciplined execution and focused achievements. We surpassed the ₹1,000 Cr milestone in cash reserves, and continued to set benchmarks for the industry. At the same time, we advanced our AI-led transformation, embedding intelligence across our technology stack to deliver solutions that create lasting value for customers. As we scale innovation with financial prudence, we remain deeply committed to governance and tax transparency, ensuring our growth is both responsible and sustainable.

Uday Reddy,  
Founder Chairman and CEO



# CFO'S Perspective

Tanla focuses on growth powered by building a better future for the world by adopting sustainable practices. We believe in living by our values of trust, courage and commitment and in this context, we are presenting our tax transparency report. The report outlines the tax and other contributions made by us to the Indian exchequer during financial year 2024-25. 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 ventured on this journey voluntarily as an endorsement of our commitment towards transparency and responsible tax behaviour. Globally, the tax landscape has significantly evolved in recent times and responsible tax behaviour is 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 the 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 are 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.

**Total Tax Contribution**  
INR 10,429.76 Mn

# About Tanla

## Overview

Tanla is at the forefront of transforming digital interactions, empowering users and enabling enterprises through its innovation-driven Communications Platform as a Service (CPaaS) business, a specialized evolution of SaaS. Established in 1995, Tanla has pioneered advancements in mobile and digital communications, becoming the trusted partner of choice for over 2,500 enterprises and their users across diverse industries in India, Southeast Asia, and Middle East, including leading global technology companies.

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. 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.

## 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 purpose is rooted in the values of no scam, no spam, data privacy, data security, ubiquitous accessibility, 100% transparency, and purposeful collaboration, which guide all our thoughts, actions, partnerships, innovations, and strategies.

## What do we do?

We reshape the path that businesses and users take for their digital interactions by creating synergy between digital platforms and enterprise communications.

## How do we do it?

Driven by a spirit of innovation, disruption, and continuous evolution, we leverage greenfield technologies to unlock new opportunities for enterprises and their users. Our intelligent, unified platform brings together a comprehensive suite of products and solutions, covering the full spectrum of digital interactions.

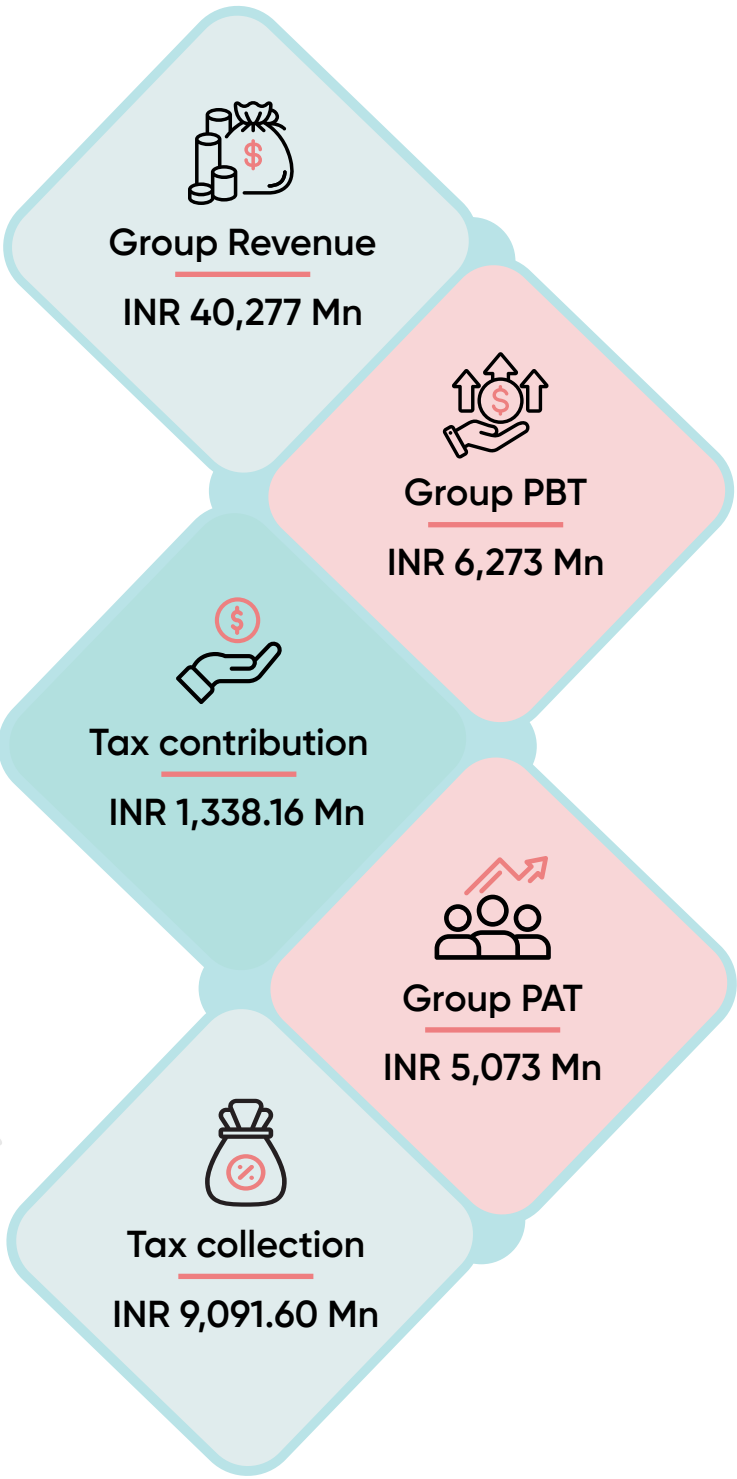
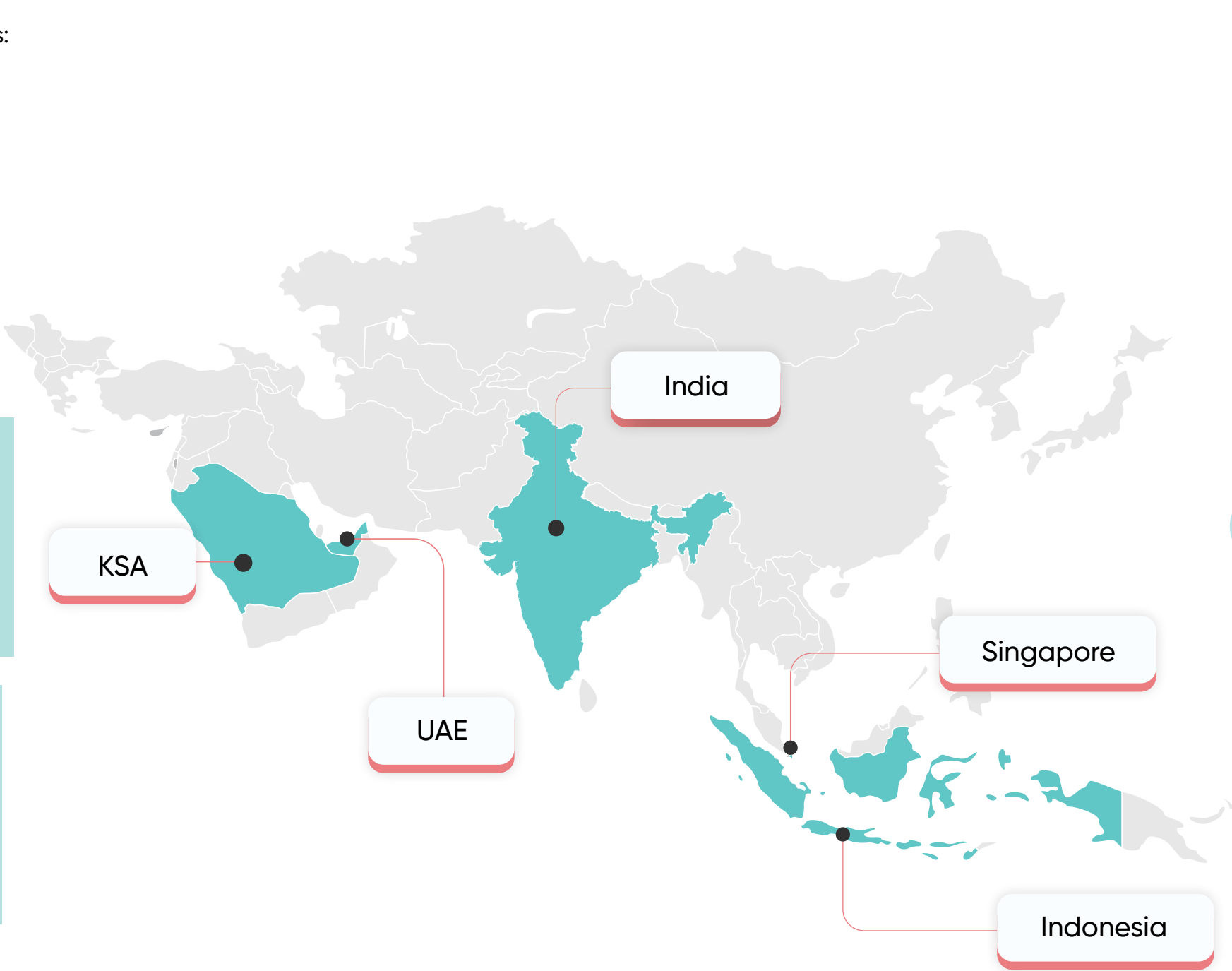
Tanla at a Glance

We operate in following 5 countries:

8+ Patents

1000+ Employees in India and beyond

74/100 S&P Global score ESG Excellence



Listed in Indices



Awards

- Meta Growth Partner of the Year, second time in a row
- Google Growth Partner of the year
- Innovation in Telecom-AGBA
- Most Impactful Road Safety Project - Global ESG/CSR Award

Recognitions

- S&P Global - Member of the Sustainability Yearbook
- Best Organisation for Women - ET Edge
- Commendation for Corporate Governance by ICC
- 'Visionary' in the Gartner Magic Quadrant for CPaaS, for two consecutive year



## 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.

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 through the following key initiatives:

- In a recent development, we have taken a significant step towards global expansion by partnering with two leading international telecom operators for the first overseas deployment of its MaaP solution for RCS.
- Building on our ongoing commitment to public service, our technology platform continues to support the NICSI, playing a vital role in enabling secure and reliable messaging services for government agencies such as the Income Tax Department, Goods and Services Tax (GST) Network, Employees' Provident Fund Organisation (EPFO), and UIDAI (Aadhaar authentication). We are thereby enabling government systems to operate at scale and with trust, reinforcing the backbone of India's digital public infrastructure while improving the life of millions..
- Tanla has been featured on the prestigious Roll of Honor for Disclosures at the CFO 100 Winning Edge Awards. This feature is a notable milestone underscoring our position

in Indian corporate governance and financial leadership.

- Successfully deployed our AI-powered Wisely ATP platform with a leading private bank in India and with one of the Global Tech major, providing real-time protection against phishing and scam attacks by accurately identifying and blocking fraudulent messages to safeguard millions of users
- Reinvented Customer Engagement by driving growth with Axis Bank's RCS Chatbot Customers from Scams. Axis Bank, one of India's leading private banks, partnered with Karix (a Tanla company) to deploy an interactive RCS chatbot – transforming how users engage with products like loans, credit cards, and fixed deposits.
- Our omnichannel platforms fortified national initiatives, including Aadhaar, which reached 1.4 Bn Indians, and Mann Ki Baat, connecting 26 Mn listeners in 19 languages. Our impact is profound and measurable across multiple domains. We power conversational AI platforms, safeguard over 210 Mn consumers, enable more than 50,000 enterprises through Trubloq, and set new benchmarks in WhatsApp Business messaging.
- Building on this foundation of trust and excellence, Tanla delivers over 1 billion RCS messages globally every month (on an average), marking a major milestone in our journey of redefining customer engagement.
- MaaP platform for Google RCS went live in July 2024, enabling telecom operators and businesses to offer rich, interactive messaging capabilities that enhance customer interaction.
- We have scaled our MaaP in the last two quarters to reach over one billion messages per month, with adoption by ~50+ marquee enterprises. In FY25, our OTT channel grew by 2x, we have added 400 new customers, and over one-third of them were on new OTT channels.
- In response to TRAI mandate, we were the

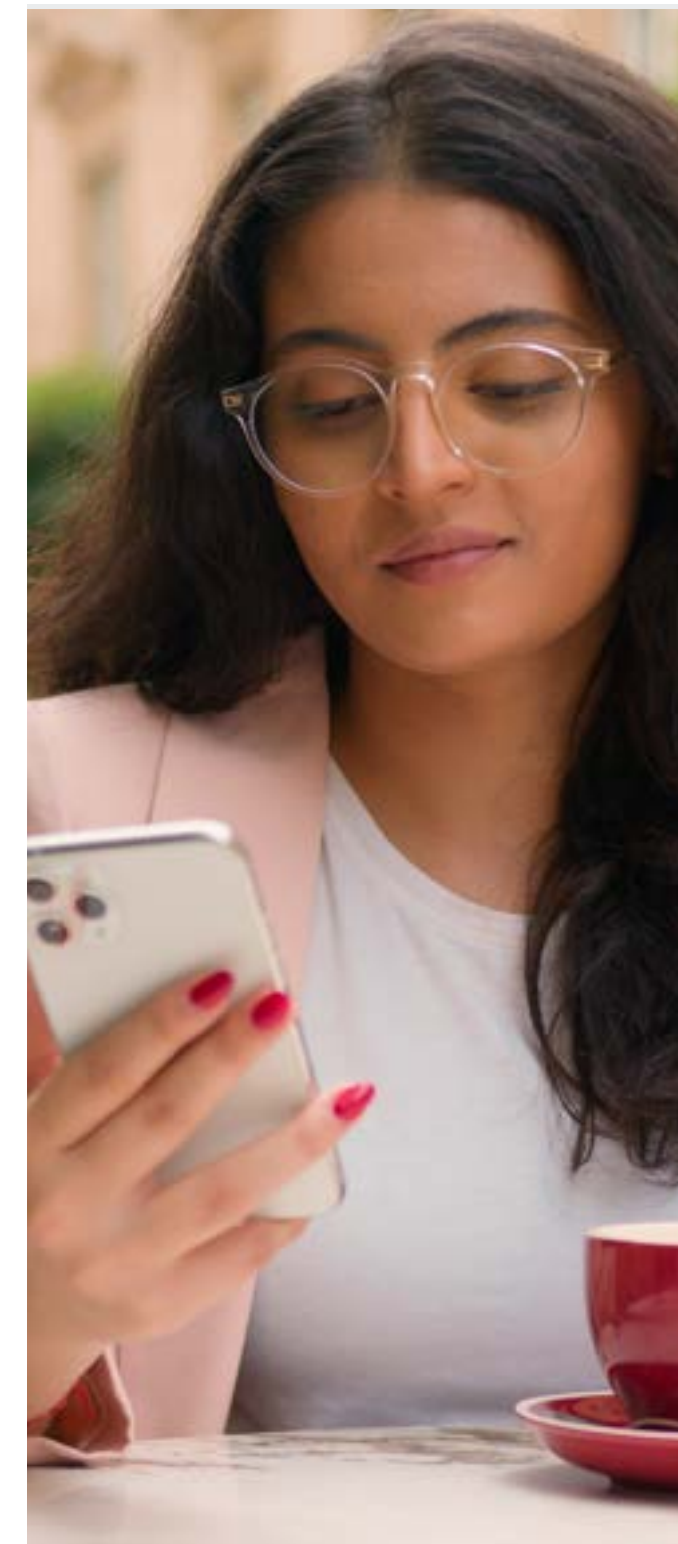
first to launch and implement CTA whitelisting on our Trubloq platform. To date, we have successfully whitelisted 80% of industry CTA on Trubloq. We have delivered 15+ innovations and enhancements across our platforms over the past year.

- We were also the first to launch and implement PE/TM binding on its blockchain-powered Trubloq platform, creating a trusted and transparent system that securely links businesses with their authorized message senders.
- We serve 2,500+ customers at scale across all verticals, deeply embedded within the customer ecosystem. We have dedicated customer success teams that focus on building CXO connections, understanding customer pain points creating impactful solutions and increasing market share.
- Our product penetration is 2.32 in FY25, driven by the growing adoption of WhatsApp and other newer channels. The Customer Satisfaction (CSAT) score is 76% in FY25. Fifty of our top hundred accounts have remained with us for over five years, and we have consistently achieved double-digit growth across customer cohorts.
- Leveraging its strong foundation, during the year, Karix Mobile Private Limited, a wholly owned subsidiary, incorporated a wholly owned subsidiary, PT Karix Communications Indonesia, and commenced business operations in Indonesia from February 14, 2025.

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.

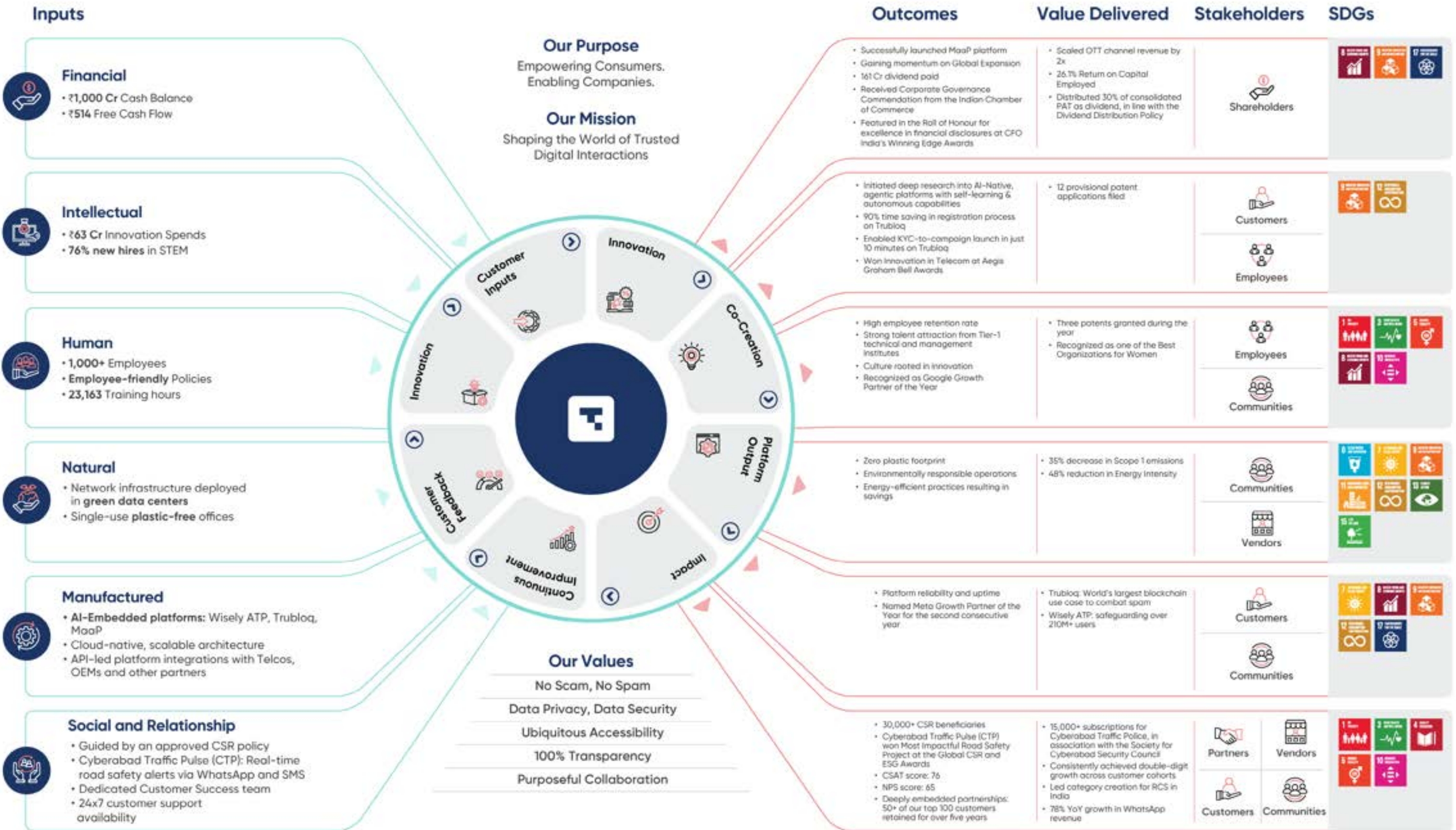
The real impact is measured not just by technological advancements but also by our

role in contributing to a sustainable future. In FY25, 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



# Tanla and its ESG Initiatives

Tanla is deeply committed to integrating ESG principles into every facet of its business. These core values drive our sustainable initiatives, helping us tackle challenges while fostering long-term business resilience. We continuously evaluate and refine our strategies using clear metrics to ensure meaningful impact. Recognizing ESG as a vital component of value creation, Tanla embraces the role of tax as a key pillar in this journey, aligning tax compliance, transparency, and governance with our broader sustainability goals.

## 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 Matrics

Environmental	Social	Governance
Tax in the E	Tax in the S	Tax in the G
<ul style="list-style-type: none"><li>Environmental taxes e.g., carbon taxes, plastic</li><li>Green subsidies and incentives</li><li>Compliance and reporting requirements</li><li>Carbon adjustment mechanism</li></ul>	<ul style="list-style-type: none"><li>Social Insurance, healthcare and pension premiums</li><li>Gig economy, flexible workforce and global mobility</li><li>Equal pay, living wages and remuneration policies</li></ul>	<ul style="list-style-type: none"><li>Aligning ESG policy with tax behaviour</li><li>Tax reporting and stakeholder communication</li><li>Process controls and compliance assurance</li></ul>

## Tanla's ESG Highlights

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

### Environmental

- **Goodness Basket Initiative:** A step towards holistic wellness—bringing organic, farm-fresh produce from sustainable farms to our employees, fostering a culture of health, mindfulness, and conscious living.
- **Water Recycling:** Treated water is reused at office locations (excluding human consumption), supporting sustainable water practices.
- **Zero Plastic:** Enforced a strict no single-use plastic policy across all offices.
- **Energy Efficiency:** Adopted energy-efficient lighting, HVAC systems, and power-saving office infrastructure to reduce overall energy consumption
- **Green Construction:** Innovation & Experience Centre designed in line with LEED-compliant green building standards.

- **Environmental Commitment:** Continued progress toward carbon neutrality and zero waste to landfill.
- **Green data centres:** Scaling green data centre capabilities as part of our long-term commitment to environmental stewardship and sustainable innovation.

### Social

- **30,000+** lives impacted through the education and livelihood initiatives.
- **In-house medical support:** Ensuring employee health and well-being by providing access to a dedicated in-house doctor for regular consultations and preventive care.
- **Women@Workplace:** Recognized as one of the Best Organizations for Women 2025 by ET Edge.
- **Cyberabad Traffic Pulse:** Reached over 15,000 citizens daily with real-time traffic alerts via WhatsApp, FM, and social platforms, earning the Global CSR & ESG Award 2025 for the "Most Impactful Road Safety Project".

### Governance

#### → Cybersecurity Excellence:

- A-grade Security Scorecard rating of 92, a strong validation of Tanla's cyber resilience and leading security standards.
- Strengthened platform security with encryption, multifactor authentication, and regular testing.

#### → Digital Governance:

- 100% paperless board meetings with digital attendance and records.

#### → ESG Performance & Oversight:

- Sustainalytics ESG Risk Score: 18.5 (Low Risk)
- S&P Global ESG Score: 74
- 96% Board attendance with ESG oversight by Independent Directors
- ESG KPIs integrated into enterprise risk systems



# Tanla's CSR Initiatives

We strive to fulfill our commitment within our communities by reaching the most vulnerable sections through our CSR initiatives focusing on education and livelihoods, building an inclusive and sustainable future for everyone. In alignment with our vision of inclusive development, Tanla's initiatives span critical areas such as education, employment, infrastructure enhancement, aimed at improving the overall quality of life of the identified community.

A significant part of our CSR programs are executed through the Tanla Foundation, the Group's dedicated social impact arm, enabling structured and high impact interventions. At Tanla Foundation, we believe in promoting an efficient ecosystem to build resilient communities through our partnerships that include our multifaceted stakeholders, business partners, customers and geographies. Our focus areas include initiatives that enhance educational opportunities, preventive healthcare, livelihood and community development and upskilling. We aim to make a meaningful impact through employee volunteering, strong stakeholder partnerships, and initiatives that drive positive change in communities we engage with.

## Key CSR Programmes:

Through our CSR strategic pillars – Education, Health and Livelihoods, Tanla Foundation implemented several initiatives in FY25 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

#### a. Project for Improvement of Learning Levels through Academic & Other Support in Rural Schools (Pillars):

We have thus adopted 408 first-generation students from middle to high

school and are offering our committed services to enhance their time at school both academically and through extracurricular activities making school time fun. We have launched a focused nutrition program for the health of tenth graders to benefit the health of 82 students.

#### b. Making Dreams a Reality – Tanla's Scholarship Program for IIT-M Students:

13 students were carefully selected through an online scholarship portal, with support provided to fully cover their educational expenses, including tuition and hostel fees.

#### c. Tanla Foundation's Commitment to Education:

Tanla Foundation extended its support by sponsoring the education of two students from low-income families. The sponsorship covered essential educational expenses, including tuition fees, school supplies, and uniforms, helping to relieve financial stress on the families.

### SDGs Alignment



### II. Health

#### Initiating Rural Health Center:

In Gangaram, we undertook such an assessment to evaluate community health indicators, existing infrastructure, facility and equipment needs, human resource requirements, service delivery protocols, clinical standards, medical supplies, emergency preparedness, and overall safety. Based on these findings, Tanla Foundation has developed a plan to establish a rural health center in Gangaram. This center will provide free access to quality healthcare and support services, enabling and educating

community members to seek timely medical assistance. The initiative is expected to benefit 1,452 households, reaching nearly 5,808 individuals in the Gangaram community, expanding to 20,000 over next 2 years.

### SDGs Alignment



### III. Community Development

#### a. Sankranthi Utsavam in ZPHS, Gangaram:

Tanla Foundation organized this Utsavam to bring together young and old from the community to participate and showcase their talents in rangoli, kite flying and sports. The utsavam had 173 children participate in kite flying competition, 22 teams with an overall of 176 players participated in volleyball competition and 144 young girls and women displaying their creativity in rangoli competition.

#### b. Cyberabad Traffic Pulse Initiative:

This innovative service is designed to reduce traffic congestion and improve traffic movement by sending real-time traffic updates to help commuters plan their travel better. Since the launch of Cyberabad Traffic Pulse, timely alerts on traffic congestion, accidents, VIP movements, and city events have been notified to citizens on their mobile phones through SMS, Flash SMS, WhatsApp, and Google RCS.

#### c. SHIELD Conclave 2025:

SHIELD 2025 focused on cybersecurity awareness, child safety, and women's digital security. The conclave offered training sessions, workshops, and skill development in cybersecurity positively impacting 1,940 participants. The conclave focused on digital safety,

awareness campaigns, and cyber protection strategies for vulnerable groups.

### SDGs Alignment



### IV. Rural Development

#### Upkeep of Streetlights in the Community:

We prioritized the safety of community members during their commutes within the village by maintaining and ensuring the proper functioning of streetlights. As a result, 1,452 households, impacting a total of 5,808 community members, and those who travel through these roads, now feel safer during their daily commute.

### SDGs Alignment





# 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.

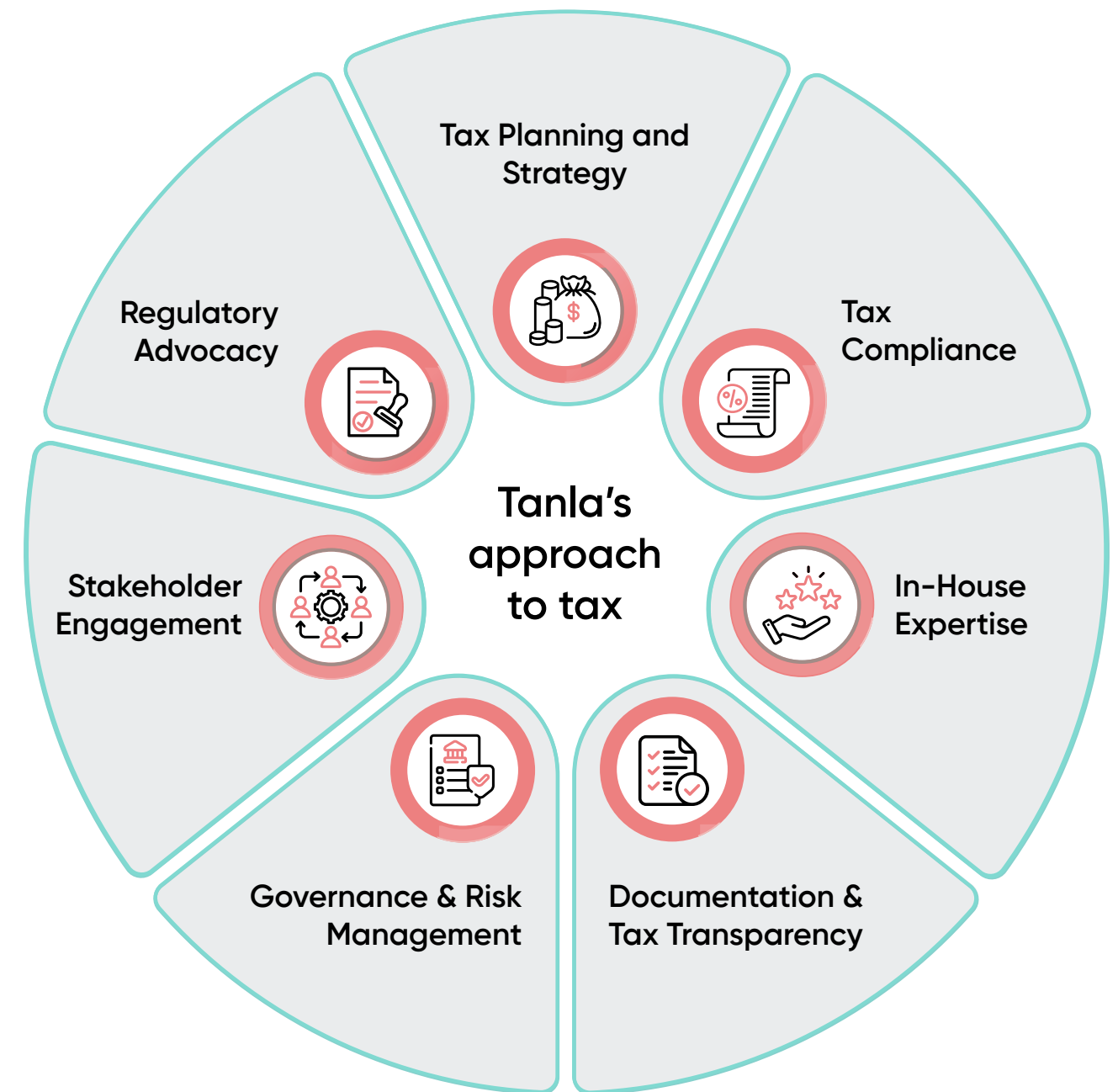
Tanla's tax strategy aligns closely with our overall business objectives. We understand and uphold the responsibility of management to ensure that stakeholder expectations around responsible and transparent tax practices are appropriately met. We acknowledge that paying our fair share of taxes and complying 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 GRI 207-2-b,  
207-3

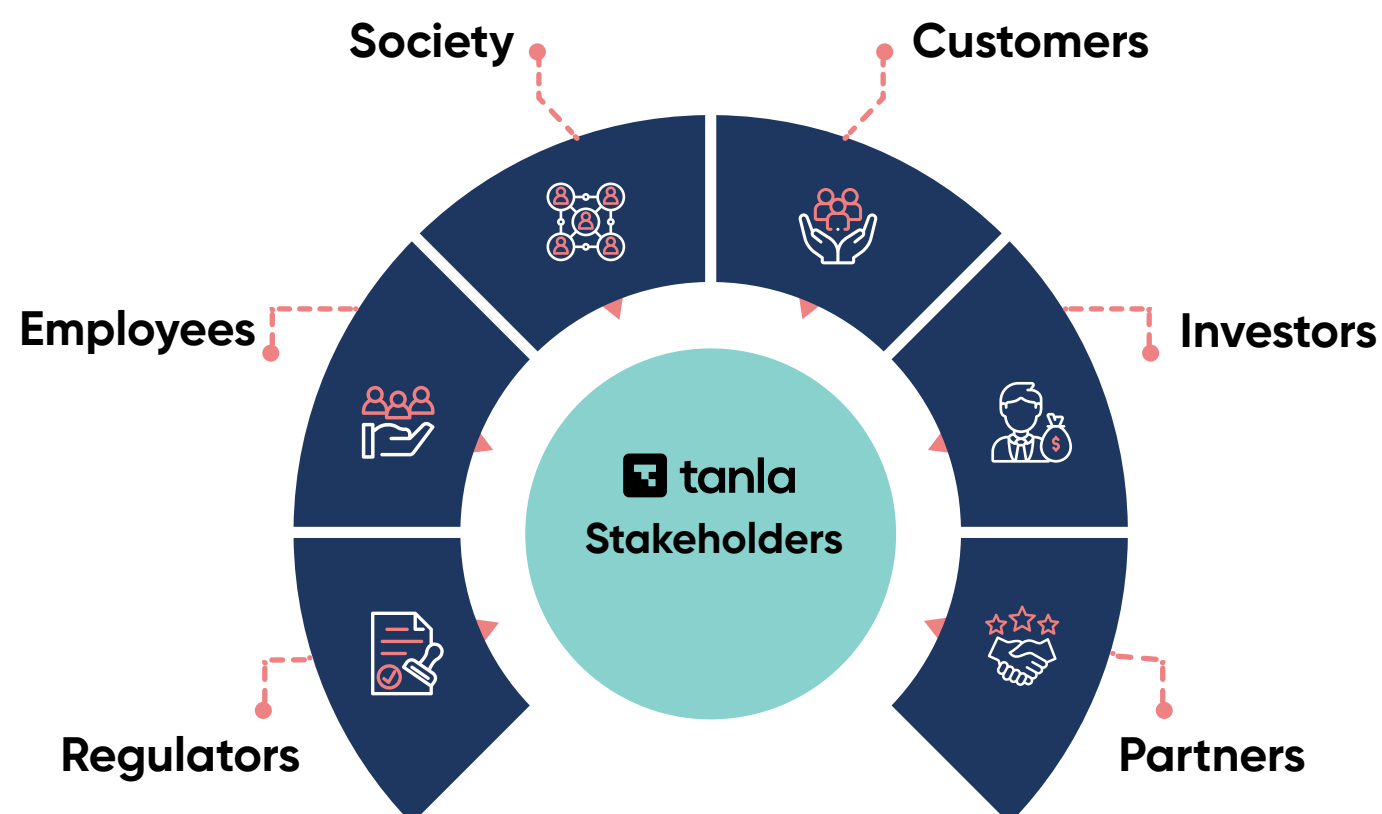
Stakeholder inclusiveness is a key pillar of Tanla's governance and sustainability philosophy. We engage proactively with investors, customers, employees, regulators, and partners through multiple channels, ensuring timely communication and responsiveness. Regular earnings calls, employee town halls, vendor feedback forums and customer satisfaction surveys, reflect Tanla's commitment to building trust, strengthening relationships, and incorporating stakeholder perspectives into strategic decision.

We aim to foster open and constructive dialogue with our stakeholders, which include relevant tax authorities/ regulators, shareholders, customers, business partners, employees, governments, non-governmental organizations, and the communities where we operate.

Our goal is to build relationships with tax authorities/ regulators founded on mutual respect, transparency, and trust. We actively participate in compliance initiatives with these authorities.

Additionally, we strive for upfront certainty regarding the interpretation of regulations, seeking clarification from tax experts whenever appropriate.

In our activities, we gain substantial value from engaging with, listening to, and learning from our diverse stakeholders. We are committed to deepening our stakeholder dialogues to ensure our tax approach consistently aligns with their expectations.



**SMS and Email Communication:** Tanla prioritizes direct communication with its shareholders and investors through SMS and Email updates. This ensures that investors receive timely and relevant information directly from the company on a quarterly basis.

**Dedicated Investor Support:** We have established a dedicated email address, investorhelp@tanla.com, to provide investors with easy access to support and information. This initiative enhances accessibility and ensures that queries are addressed promptly.

**Quarterly Shareholder Letter:** Another notable initiative is the Quarterly Shareholder Letter, which significantly enhances transparency and builds trust. This letter provides shareholders with timely updates on corporate and business developments, ensuring that all important information is communicated clearly and consistently.

**Social Media Engagement:** We also actively utilize our social media channels for corporate announcements and product-related updates. This innovative approach promotes transparency and allows for real-time engagement with stakeholders and the broader public.

# 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, 2025, Independent Directors constitute 63% of the Board, reinforcing objectivity and strong oversight across the organization.

Some of Tanla's core governance principles are:

- Accountability
- Transparency
- Integrity
- Social responsibility
- Environment and regulatory compliance

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 has established 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 Intellectual Property 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 and Transfer Pricing

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.

SEBI has recently issued new standards to enhance transparency and accountability in RPTs under the SEBI Listing Obligations and Disclosure Requirements (LODR) Regulations, effective from September 1, 2025. We at Tanla are working towards this and are fully committed to implementing the same.

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, and we do not use secrecy jurisdictions or so-called tax havens for such purposes. 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 intercompany 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 laws and regulations, both in letter and spirit 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 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](mailto:speakup@tanla.com). 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, including tax-related workflows.

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

Tanla 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

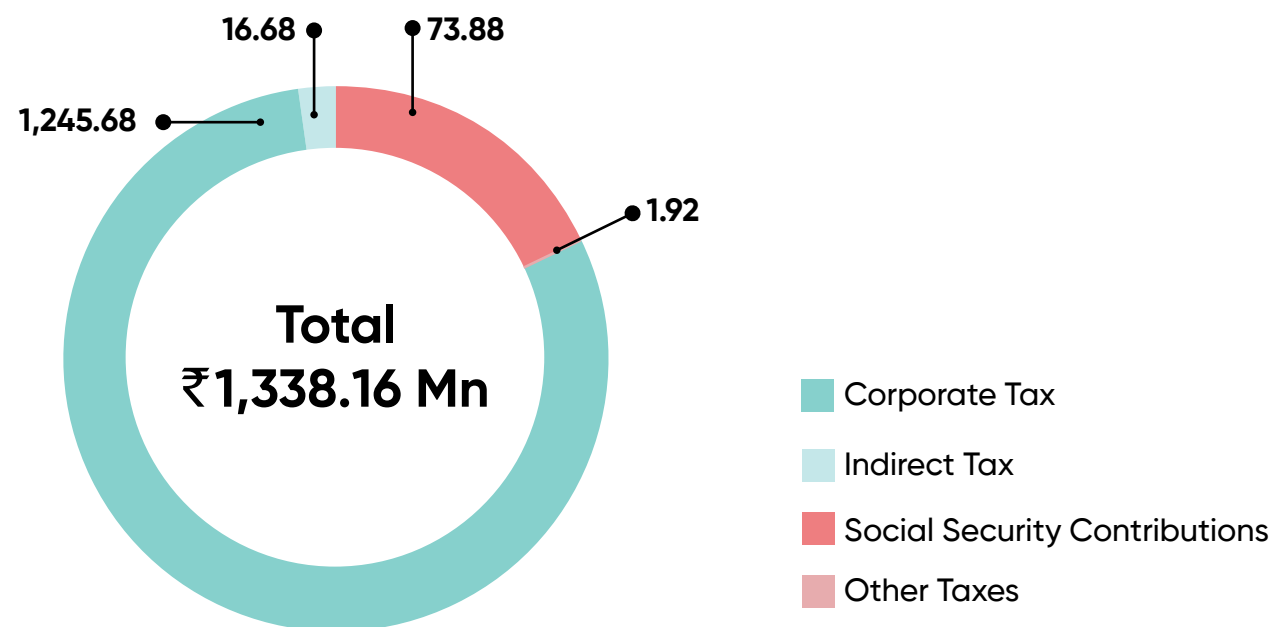
The dynamic and everchanging nature of tax laws introduces increasing complexities in interpretation and implementation, affecting taxes globally. To navigate these challenges, it becomes essential to make appropriate representations and collaborate with the industry bodies to seek clarifications from 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.



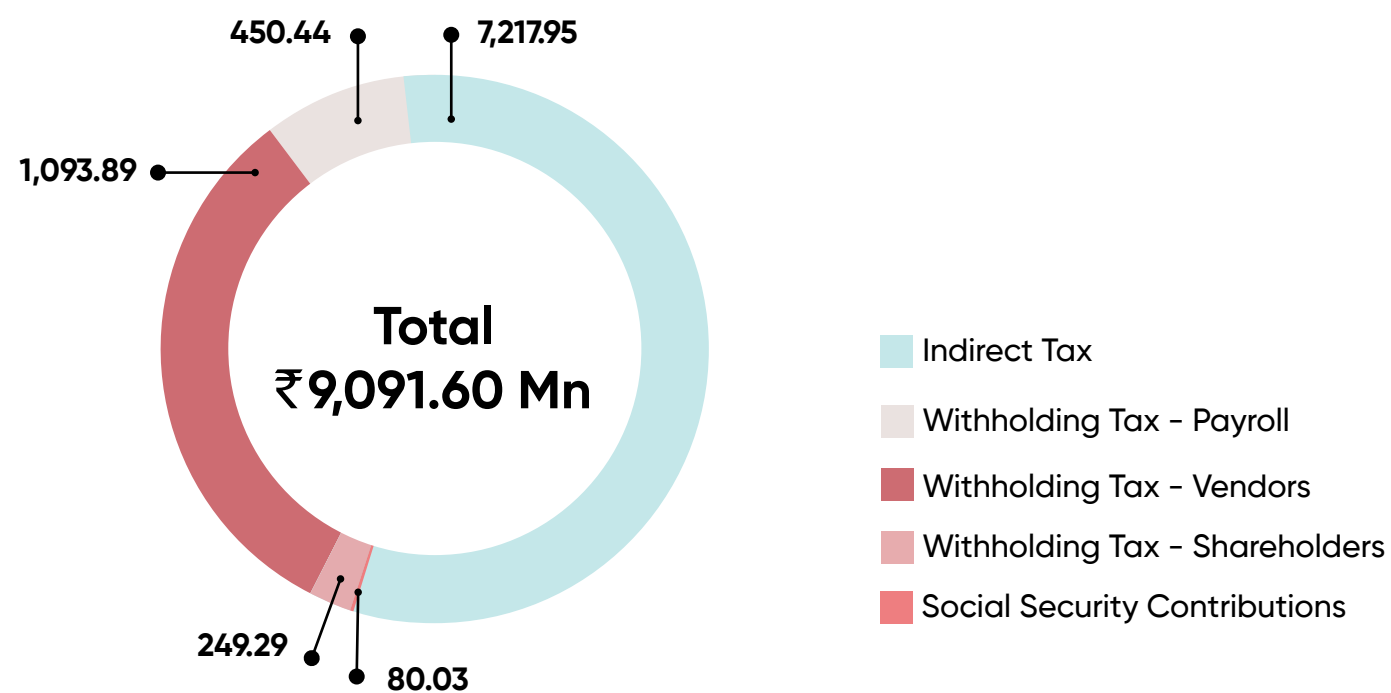
# Tax Reporting

GRI 207-4

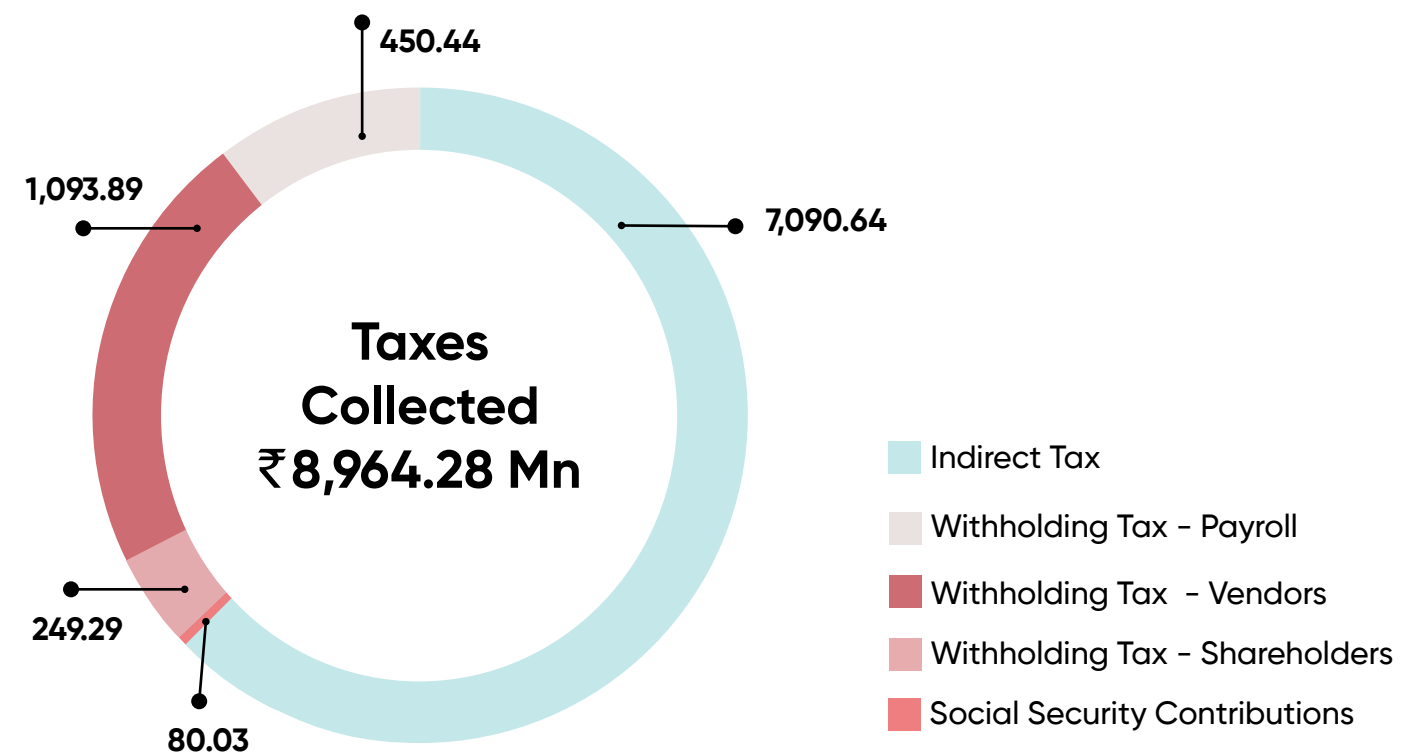
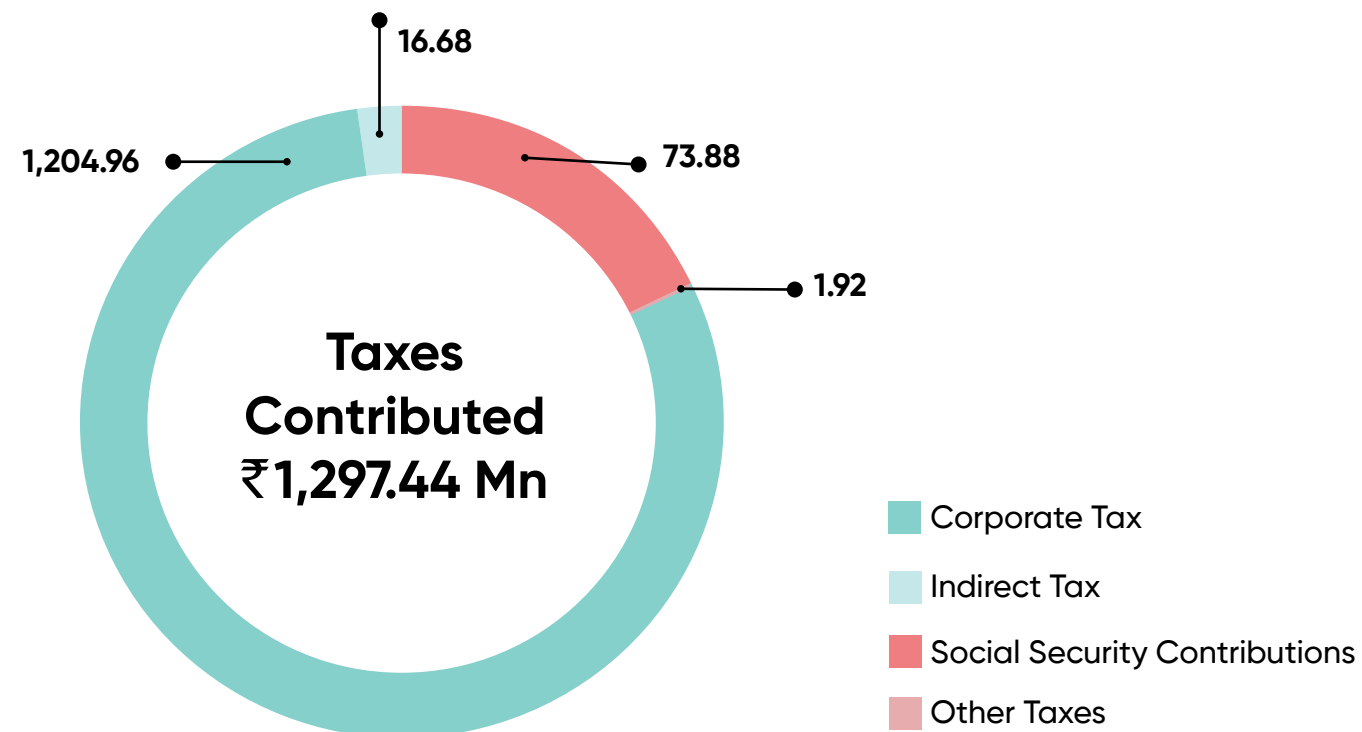
Global tax and other contributions refers to taxes paid directly by Tanla to the governments on the profits of the Group and other contributions including social security made by Tanla in the respective jurisdictions.



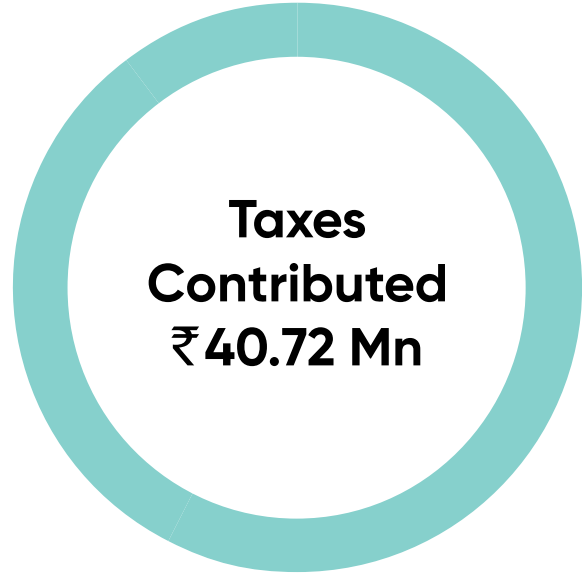
Global tax and other collections refer to the taxes that are collected by Tanla from vendors, employees, etc. on behalf of the governments in respective jurisdictions and the same are deposited with the governments.



## Tax Jurisdiction – India



Tax Jurisdiction – Singapore



- Corporate Tax
- Indirect Tax
- Social Security Contributions
- Other Taxes



- Indirect Tax
- Withholding Tax - Payroll
- Withholding Tax - Vendors
- Withholding Tax - Shareholders
- Social Security Contributions

Tax Jurisdiction - UAE



- Corporate Tax
- Indirect Tax
- Social Security Contributions
- Other Taxes



- Indirect Tax
- Withholding Tax - Payroll
- Withholding Tax - Vendors
- Withholding Tax - Shareholders
- Social Security Contributions



# 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
FY2025					
India	41,432.92	7,478.51	1,042.45	13.94%	19.13%
Singapore	6,314.68	594.56	38.41	6.46%	
UAE	7,894.55	1,323.87	119.37	9.02%	
Interco		-3,123.95			
Total	55,642.16	6,273.00	1,200.23		

Country	Total Revenue	Profit Before tax	Total tax expense	Effective Income tax	Group Income tax
FY2024					
India	38,999.28	6,636.91	1,333.00	20.08%	19.77%
Singapore	6,355.69	272.50	17.88	6.56%	
UAE	7,845.67	1,047.52		-	
Interco		-1,122.72			
Total	53,200.64	6,834.21	1,350.89		

# Update on 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:

## Tax Litigation Status:

Sr. No.	Jurisdiction	Entity	AY	Forum	Appellant	Tax Law	Tax Amount Involved (in Mn)
1	India	Karix Mobile Private Limited	2009-10	Madras High Court	Department	Income Tax	9.32
2	India	Karix Mobile Private Limited*	2013-14	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)



# 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 Million

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	29,549.68	11,883.24	41,432.93	7,478.51	1,086.53	1,204.96	204.91	11,125.38	2,091.48	2,025.10	978
Singapore	5,044.60	1,270.08	6,314.68	594.57	41.18	40.72	36.48	-280.65	-	-	-
UAE	5,682.94	2,211.62	7,894.55	1,323.87	119.36	-	2.19	1,630.63	147.69	130.91	14

\*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, 2024 to March 31, 2025 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, buyback 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 any customs duties paid by Tanla on import of goods across border, if any & tax demand paid under Service Tax and GST.

**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.

## 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.

## 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:

- TPL ESOP Trust (May 28, 2024)

- PT Karix Communications Indonesia (February 14, 2025)

In contrast, tax payments for the following entities are considered only till date of dissolution/ liquidation:

- Navin Communications LLP (September 28, 2024)
- Srinand Communications LLP (September 28, 2024)
- Mobtel Services LLP (September 28, 2024)
- Tanla Digital Labs Private Limited (UK) (February 11, 2025)

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, 2025, 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 2024-25

We ('BDO India LLP' 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 2024-25. 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 2024-25 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 2024-25 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 2024-25 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 LLP 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 LLP

Partner

Place: Mumbai

Date: 24-09-2025

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 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

# 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
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
11	Octane Marketing Private Limited
12	Unimobile Messaging Solutions LLP
13	Navin Communications LLP
14	Supertech Communications LLP
15	Srinand Communications LLP
16	Mobtel Services LLP
17	Ontime Communications LLP
18	Eyespot Technologies LLP
19	Tanla Foundation
20	TPL ESOP Trust (w.e.f May 28, 2024)
21	Tanla Digital Labs FZ-LLC, Dubai
22	Tanla Platforms Limited (DMCC Branch)
23	Tanla Mobile Middle East LLC (w.e.f January 30, 2025)
24	Tanla Digital Labs UK Private Limited
25	Tanla Mobile Asia Pacific Pte Ltd
26	Valuefirst Digital Media Pte Ltd
27	PT Karix Communications Indonesia (w.e.f. February 14, 2025)
28	Valuefirst Technologies Inc, America

# 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
TDS	Tax Deducted at Source
TP	Transfer Pricing
VAT	Value-Added Tax
WHT	Withholding Tax

# Disclaimer

## Safe Harbour

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](mailto: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 FY25](#)

[Shareholder Report Q1 FY26](#)

[Investor Update Q1 FY26](#)

## Headquarters

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**Date of Publication:** \_\_\_\_\_



Disclosures as per  
GRI Standards

**BDO** INDIA  
Assurance Report



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