

Date: August 09, 2025

To
The Corporate Relations Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai - 400 001.

Dear Sir,

Sub: Submission of Un-audited Financial Results of the Company and Limited Review Report as per the provisions of Regulation 33 of SEBI (LODR) Regulations, 2015

Ref: Our Company Code – 543531

We wish to inform you that the Board of Directors of the Company, at their just concluded meeting have decided on the following matters:

1. Approved the un-audited standalone financial results for the quarter ended 30th June, 2025 as recommended by the Audit Committee and reviewed by the Statutory Auditors.
2. Approved the un-audited consolidated financial results for the quarter ended 30th June, 2025 as recommended by the Audit Committee and reviewed by the Statutory Auditors.

Further, please find enclosed herewith the following documents in terms of Regulation 33 of SEBI (LODR) Regulations, 2015:

1. Un-audited standalone and consolidated Financial Results of the Company for the first quarter ended 30th June, 2025.
2. A certified copy of Limited Review Report on standalone financial results for the first quarter ended 30th June, 2025, given by the statutory auditors.
3. A certified copy of Limited Review Report on consolidated financial results for the first quarter ended 30th June, 2025, given by the statutory auditors.

The meeting commenced at 04.00 P.M and ended at 05.45 P.M

This is for your information and necessary records.

Regards,

For **Tierra Agrotech Limited**

K. Anagha Devi
Company Secretary and Compliance Officer
M.No: A70068

Tierra Agrotech Limited
Registered Office: 7-1-24/2/D/SF/204, Greendale, Amcerpet, Hyderabad, Telangana, India, 500016
CIN: L01119TG2013PLC090004

Statement of Unaudited Standalone Financial Results for the Quarter ended June 30, 2025

(All amounts in INR Lakhs, except share data and where otherwise stated)

	Particulars	Quarter Ended		Year ended	
		June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
		Unaudited	Refer Note 5	Unaudited & Refer Note 4	Audited
1 Income:					
	Revenue from Operations (net)	5,191.39	486.05	4,994.51	6,563.32
	Other Income	24.20	16.46	25.52	98.40
	Total income	5,215.60	502.51	5,020.03	6,661.72
2 Expenses:					
	(a) Purchases and Direct Expenses	1,974.27	5,125.85	1,536.93	7,468.43
	(b) Changes in inventories of Finished Goods, Work in Progress and Stock In trade	1,667.15	(4,692.14)	1,938.33	(2,353.45)
	(c) Employee benefits expense	347.90	324.68	455.20	1,503.22
	(d) Finance costs	25.06	0.32	5.66	8.01
	(e) Depreciation and amortisation expense	24.67	33.25	36.31	141.26
	(f) Other expenses	430.60	374.98	385.15	1,474.97
	Total expenses	4,469.66	1,166.96	4,357.58	8,242.43
3 Profit before tax (1-2)		745.94	(664.44)	662.45	(1,580.71)
4 Tax Expense					
	- Current tax	-	-	-	-
	- Deferred Tax	205.76	(162.62)	163.51	(422.47)
5 Profit / (Loss) for the period (3-4)		540.18	(501.82)	498.93	(1,158.24)
6 Other Comprehensive Income					
	(A) (i) Items that will not be reclassified to profit or loss	-	(34.13)	-	(34.13)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	8.87	-	8.87
	(B) (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Total Other Comprehensive income net of taxes	-	(25.26)	-	(25.26)
7 Total Comprehensive Income (5+6)		540.18	(527.08)	498.93	(1,183.50)
8 Paid up Equity share capital (Face Value ₹10/-each)		6,559.37	6,559.37	6,559.37	6,559.37
9 Other equity					3,848.31
10 Earnings per share (EPS) (Face Value ₹10/-each)					
	(a) Basic (₹)	0.83	(0.77)	0.81	(1.81)
	(b) Diluted (₹)	0.83	(0.77)	0.81	(1.81)

Not annualised

Annualised

- The above Unaudited financial results are prepared in accordance with the Indian Accounting Standards (Ind- AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- The above Unaudited Financial Results have been Reviewed by the audit committee are considered and approved by the Board of Directors at its meeting held on August '09, 2025.
- The Company operates in a single segment and the results pertain to a single segment. Hence segmental reporting as per Ind AS 108 is not provided.
- The Hon'ble National Company Law Tribunal, Hyderabad Bench vide order dated February 11, 2025, sanctioned a scheme of amalgamation of its Wholly Owned Subsidiary, Tierra Seed Science Private Limited (Transferor Company), with Tierra Agrotech Limited (Transferee Company). The appointed date of the scheme is April 01, 2024. The amalgamation has been accounted in accordance with Appendix C of Ind AS 103 "Business Combination of entities under common control" at the carrying value of the assets and liabilities of its subsidiary. Accordingly, the Company has restated its previously issued standalone financial results for the quarter ended June 30, 2024 to incorporate the results of the amalgamation.
- The figures for the quarter ended 31 March 2025 are the balancing figures between the audited figures for the year ended 31 March 2025 and unaudited published figures for the nine months ended 31 December 2024.
- The aforementioned results are reviewed by the statutory auditors of the company as per Regulation 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The results for the quarter ended June 30, 2025 are also available on Bombay stock Exchange website, and on the company's website www.tierraagrotech.com
- No material adjustments were made in the results for the current quarter/year which pertains to earlier periods/year. Hence, the figures have been regrouped or reclassified wherever necessary.

For Tierra Agrotech Limited



Vijay Kumar Deekonda
Vijay Kumar Deekonda

Wholtime Director & CFO
DIN :06991267

Date: August 09, 2025
Place: Hyderabad

Tierra Agrotech Limited
Registered Office: 7-1-24/2/D/SF/204, Greendale, Ameerpet, Hyderabad, Telangana, India, 500016
CIN: L01119TG2013PLC090004

Statement of Unaudited Consolidated Financial Results for the Quarter ended June 30, 2025

(All amounts in INR Lakhs, except share data and where otherwise stated)

	Particulars	Quarter Ended			Year ended
		June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
		Unaudited	Refer Note 4	Unaudited	Audited
1	Income:				
	Revenue from Operations (net)	5,191.39	486.05	4,994.51	6,563.32
	Other Income	24.20	16.46	25.52	98.40
	Total income	5,215.60	502.51	5,020.03	6,661.72
2	Expenses:				
	(a) Purchases and Direct Expenses	1,974.27	5,125.85	1,536.93	7,468.43
	(b) Changes in inventories of Finished Goods, Work in Progress and Stock In trade	1,667.15	(4,692.14)	1,938.33	(2,353.45)
	(c) Employee benefits expense	347.90	324.68	455.20	1,503.22
	(d) Finance costs	25.06	0.32	5.66	8.01
	(e) Depreciation and amortisation expense	24.67	33.25	36.31	141.26
	(f) Other expenses	430.60	374.98	385.15	1,474.97
	Total expenses	4,469.66	1,166.96	4,357.58	8,242.43
3	Profit before Share in net profit /(Loss) of Joint Venture & Associate (1-2)	745.94	(664.44)	662.45	(1,580.71)
4	Share in net profit /(Loss) of Joint Venture & Associate	-	-	-	-
5	Profit before tax (3-4)	745.94	(664.44)	662.45	(1,580.71)
6	Tax Expense				
	- Current tax	-	-	-	-
	- Deferred Tax	205.76	(162.62)	163.51	(422.47)
7	Profit / (Loss) for the period (5-6)	540.18	(501.82)	498.93	(1,158.24)
8	Other Comprehensive Income				
	(A) (i) Items that will not be reclassified to profit or loss	-	(34.13)	-	(34.13)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	8.87	-	8.87
	(B) (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Total Other Comprehensive income net of taxes	-	(25.26)	-	(25.26)
9	Total Comprehensive Income (7+8)	540.18	(527.08)	498.93	(1,183.50)
10	Paid up Equity share capital (Face Value ₹10/-each)	6,559.37	6,559.37	6,559.37	6,559.37
11	Other equity				3,774.24
12	Earnings per share (EPS) (Face Value ₹10/-each)				
	(a) Basic (₹)	0.83	(0.77)	0.81	(1.81)
	(b) Diluted (₹)	0.83	(0.77)	0.81	(1.81)

Not annualised

Annualised

- The above Unaudited financial results are prepared in accordance with the Indian Accounting Standards (Ind- AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- The above Unaudited Financial Results have been Reviewed by the audit committee are considered and approved by the Board of Directors at its meeting held on August '09, 2025.
- The Company operates in a single segment and the results pertain to a single segment. Hence segmental reporting as per Ind AS 108 is not provided.
- The figures for the quarter ended March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and unaudited Published figures for the nine months ended 31 December 2024.
- The Ind- AS financial results are reviewed by the statutory auditors of the company as per Regulation 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The results for the quarter ended June 30, 2025 are also available on Bombay stock Exchange website, and on the company's website www.tierraagrotech.com
- No material adjustments were made in the results for the current quarter/year which pertains to earlier periods/year. Hence, the figures have been regrouped or reclassified wherever necessary.
- Pursuant to Ind AS 28-Investments in Associates and Joint Ventures, the company's share of losses in Tidas Agrotech Private Limited, joint venture exceeding the interest i.e., carrying amount of the investment in joint venture, due to which the company discontinues recognising share of further losses in the consolidated financial results.

For Tierra Agrotech Limited

Vijay Kumar Deekonda
Vijay Kumar Deekonda
Wholetime Director & CFO
DIN :06991267

Date: August 09, 2025

Place: Hyderabad



Independent Auditor's Review Report on Interim Standalone Financial Results

To
The Board of Directors of
Tierra Agrotech Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Tierra Agrotech Limited (hereinafter referred to as "the Company") for the quarter ended 30 June 2025 ("the Statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI and Disclosure Requirements) Regulations, 2015, (the "Listing Regulations").

2. The Statement which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Other Matter

The comparative financial information of the Company for the quarter ended June 30, 2024, included in these standalone financial results has been restated to give effect to the adjustments arising from the amalgamation between the Company and its wholly owned subsidiary Tierra Seed Science Private Limited (TSSPL) as fully described in the Note no 4 to the accompanying standalone financial results.

Our conclusion is not modified in respect of above matters.

For Ramasamy Koteswara Rao and Co LLP
Chartered Accountants
ICAI Firm Registration No. 010396S/S200084



C V Koteswara Rao
Partner
M No. 028353
UDIN: 25028353BMGNRX5911

Place: Hyderabad
Date: 09-08-2025

Independent Auditor's Review Report on Interim Consolidated Financial Results

To
To the Board of Directors of
Tierra Agrotech Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Tierra Agrotech Limited (hereinafter referred to as "the Company") and its joint venture for the quarter ended 30 June 2025 ("the Statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI and Disclosure Requirements) Regulations, 2015, as amended. (the "Listing Regulations")
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Company:

Tierra Agrotech Limited

Joint Venture:

Tidas Agrotech Private Limited (Refer Note 6 of below)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. Pursuant to Ind AS 28-Investments in Associates and Joint Ventures, the company's share of losses in Tidas Agrotech Private Limited, joint venture exceeding the interest i.e., carrying amount of the investment in joint venture, so the group discontinues recognising share of further losses in the consolidated financial results.

For **Ramasamy Koteswara Rao and Co LLP**
Chartered Accountants
ICAI Firm Registration No. 010396S/S200084

Place: Hyderabad
Date: 09-08-2025



A handwritten signature in blue ink, appearing to be "C V Koteswara Rao".

C V Koteswara Rao
Partner

M No. 028353
UDIN: 25028353BMGNRY3539