

Date: November 14, 2025

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

Dear Sir/Madam,

Sub: Outcome of Board Meeting - Reg.
Ref: Scrip 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 second quarter and half year ended September 30, 2025 as recommended by the Audit Committee and reviewed by the Statutory Auditors
2. Approved the un-audited consolidated Financial Results for the second quarter and half year ended September 30, 2025 as recommended by the Audit Committee and reviewed by the Statutory Auditors

Accordingly, we are herewith attaching the following documents in terms of Regulation 33 of SEBI (LODR) Regulations, 2015: *(attached as Annexure 1)*

- i. Unaudited Standalone and Consolidated Financial Results of the Company for the second quarter and half year ended 30th September, 2025.
 - ii. Standalone and Consolidated Statement of Assets and Liabilities as at 30th September, 2025.
 - iii. Standalone and Consolidated Cash Flow Statement as at 30th September, 2025.
 - iv. A certified copy of Limited Review Report on un-audited standalone and consolidated financials for the second quarter and half year ended 30th September, 2025 given by the Statutory Auditors.
3. Appointment of Mr. Ranjith Mupparapu as Chief Financial Officer (CFO) of the company
 4. Accepted the change in designation of Mr. Vijay Kumar Deekonda from Whole-time Director & Chief Financial officer to Whole-time Director of the Company

Pursuant to SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, the details in respect of the above change in office of the Chief Financial Officer are enclosed herewith as *Annexure 2*.

5. Constitution of “Strategic Growth and Merger/Acquisition Committee” to identify and evaluate the Company’s expansion/Merger/Acquisition opportunities

Accordingly, the Board has approved the extension of the closure of the trading window for dealing in the securities of the Company by designated persons and their immediate relatives. The trading window, which has been closed with effect from October 1, 2025, shall continue to remain closed until further notice

The meeting commenced at 05.30 P.M and ended at 06.30 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, Ameerpet, Hyderabad, Begumpet, Hyderabad, Secunderabad, Telangana, India, 500016
CIN: L01119TG2013PLC090004

Statement of UnAudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2025

(All amounts in INR Lakhs, unless otherwise specified)

	Particulars	Quarter Ended			Half Year Ended		Year ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		Unaudited	Unaudited	Unaudited (Refer Note 4)	Unaudited	Unaudited (Refer Note 4)	Audited
1	Income:						
	Revenue from Operations (net)	1,016.09	5,191.39	603.94	6,207.49	5,598.44	6,563.32
	Other Income	21.03	24.20	44.56	45.23	70.08	98.40
	Total income	1,037.13	5,215.60	648.50	6,252.72	5,668.52	6,661.72
2	Expenses:						
	(a) Purchases and Direct Expenses	316.86	1,974.27	221.38	2,291.13	1,758.31	7,468.43
	(b) Changes in inventories of Finished Goods, Work in Progress and Stock In trade	391.88	1,667.15	411.69	2,059.03	2,350.02	(2,353.45)
	(c) Employee benefits expense	300.90	347.90	343.39	648.80	798.59	1,503.22
	(d) Finance costs	45.38	25.06	1.60	70.44	7.26	8.01
	(e) Depreciation and amortisation expense	24.50	24.67	37.75	49.17	74.06	141.26
	(f) Other expenses	411.31	430.60	360.29	841.91	745.45	1,474.97
	Total expenses	1,490.83	4,469.66	1,376.11	5,960.49	5,733.69	8,242.43
3	Profit before tax (1-2)	(453.71)	745.94	(727.62)	292.23	(65.16)	(1,580.71)
4	Tax Expense						
	- Current tax	-	-	-	-	-	-
	- Deferred Tax	(109.38)	205.76	(198.67)	96.38	(35.15)	(422.47)
5	Profit / (Loss) for the period (3-4)	(344.33)	540.18	(528.95)	195.85	(30.01)	(1,158.24)
6	Other Comprehensive Income						
	(A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(34.13)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	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)
7	Total Comprehensive Income (5+6)	(344.33)	540.18	(528.95)	195.85	(30.01)	(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	6,559.37	6,559.37
9	Other equity						3,848.31
10	Earnings per share (EPS) (Face Value ₹10/-each)						
	(a) Basic (₹)	(0.54)	0.83	(0.81)	0.29	(0.05)	(1.81)
	(b) Diluted (₹)	(0.54)	0.83	(0.81)	0.29	(0.05)	(1.81)

Not annualised

Annualised

- The above Unaudited financial statements 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 14th november 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 Regional Director, South East Region of Ministry of Corporate affairs 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 and Half Year ended September 30, 2025 to incorporate the results of the amalgamation
- The Ind- AS financial results are reviewed by the statutory auditors of the company as per Regulation 33 SEBI (Listing obligations and disclosure) Regulations, 2015.
- The results for the quarter and Half Year ended September 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 pertain to earlier periods/year. Hence, the figures have been regrouped or reclassified wherever necessary.
- During the quarter, on 22nd August 2025, the Company acquired the remaining 50% equity shares in Tidas Agrotech Private Limited, making it a 100% subsidiary. Subsequent to the closure of Quarter Tidas Agrotech Private Limited has recently entered into a new line of business i.e to deal in all types of Bio Fertilizers, all type of Nutrients, Plant Growth hormones, herbal products, Farm Equipment's and all necessary agricultural inputs.

For and behalf of Board of Directors

Tierra Agrotech Limited

Vijay Kumar Deekonda
Whole Time Director
DIN:06991267



Date: 14.11.2025
Place: Hyderabad

Tierra Agrotech Limited

CIN: L01119TG2013PLC090004

Registered Office: 7-1-24/2/D/SF/204, Greendale, Ameerpet, Hyderabad, Begumpet, Hyderabad, Secunderabad, Telangana, India, 500016

Unaudited Standalone Balance Sheet as at September 30, 2025

(All amounts in INR Lakhs , unless otherwise specified)

Particulars		As at September 30, 2025	As at March 31, 2025
I	ASSETS		
	Non-Current Assets		
	(a) Property, Plant and Equipment	132.30	153.51
	(b) Right of Use Asset	-0.00	1.04
	(c) Capital work in progress	-	-
	(d) Goodwill	1,446.08	1,446.08
	(e) Other Intangible assets	3,811.06	3,838.85
	(f) Product under Development	190.39	190.39
	(g) Financial Assets		
	(i) Investments	79.62	74.07
	(ii) Loans and advances	1,128.54	1,087.58
	(iii) Other Financial Assets	36.37	41.15
	(h) Deferred tax Asset (Net)	2,228.55	2,324.94
	Total Non-Current Assets	9,052.91	9,157.60
	Current Assets		
	(a) Inventories	4,440.88	6,499.91
	(b) Financial Assets		
	i) Trade Receivables	1,901.87	967.43
	ii) Cash and cash equivalents	54.21	354.35
	iii) Bank Balance other than (ii) above	6.98	-
	iv) Other Financial Assets	0.21	51.20
	(c) Current Tax Assets (net)	45.69	56.21
	(d) Other current assets	405.09	441.80
	Total Current Assets	6,854.93	8,370.91
	Total Assets	15,907.84	17,528.51
II	EQUITY AND LIABILITIES		
	Equity		
	(a) Share Capital	6,559.37	6,559.37
	(b) Other Equity	4,044.16	3,848.31
	Total Equity	10,603.53	10,407.68
	Liabilities		
	Non - current liabilities:		
	(a) Financial Liabilities		
	i) Borrowings	250.00	-
	ii) Other Financial Liabilities	-	-
	(b) Provisions	63.57	71.36
	(c) Deferred tax Liabilities (Net)	-	-
	(d) Lease Liabilities	-	-
	(e) Other non-Current liabilities	428.78	425.27
	Total Non-Current Liabilities	742.35	496.63
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,531.62	60.27
	(ii) Trade payables		
	(a) Total Outstanding dues of Micro and Small Enterprises	86.38	41.17
	(b) Total Outstanding dues other than Micro and Small Enterprises	1,414.90	4,031.86
	(b) Lease Liabilities	-	1.25
	(c) Other financial liabilities	319.72	362.60
	(d) Provisions	576.88	209.74
	(e) Other Current Liabilities	632.47	1,917.31
	Total Current liabilities	4,561.96	6,624.19
	Total Equity and Liabilities	15,907.84	17,528.51

Date: 14.11.2025

Place: Hyderabad

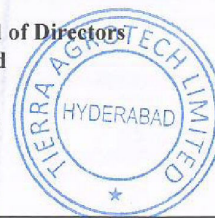
For and behalf of Board of Directors

Tierra Agrotech Limited

Vijay Kumar Deekonda
Vijay Kumar Deekonda

Whole Time Director

DIN:06991267



Tierra Agrotech Limited
CIN: L01119TG2013PLC090004

Registered Office: 7-1-24/2/D/SF/204, Greendale, Ameerpet, Hyderabad, Begumpet, Hyderabad, Secunderabad, Telangana, India, 500016

Statement of Unaudited standalone Cash flows for the Half Year Ended September 30, 2025

(All amounts in INR Lakhs, unless otherwise specified)

Particulars	For the Half Year Ended September 30,2025	For the Year Ended March 31, 2025
A. Cash Flows From Operating Activities:		
Net profit before taxation, and exceptional items	292.23	(1,580.71)
Adjusted for :		
Interest debited to P&L A/c	61.34	5.28
Interest on Lease	0.00	1.25
Interest on Fixed Deposit	(0.25)	(32.52)
Creditors Balances Written back	-	(8.68)
Gratuity and Leave encashment provision	15.27	30.53
Provision for Expected Credit Losses	93.78	101.19
Advances written off	3.42	-
Gain on termination of lease	(2.35)	(0.39)
Depreciation and amortization expense	49.17	141.26
Operating profits before working capital changes.	512.61	(1,342.79)
Changes in current assets and liabilities		
Decrease /(Increase) in Inventories	2,059.03	(2,353.45)
Decrease/(Increase)Trade Receivables	(1,028.22)	227.30
(Increase)/ Decrease in Other Current assets and Financial Assets	87.71	62.30
Decrease/(Increase) in Other non-Current Financial Assets	4.78	7.40
Increase/ (Decrease) in Trade Payables	(2,571.75)	1,953.31
Increase/ (Decrease) in Other Financial Liabilities (Current and Non current)	207.12	101.85
Increase/ (Decrease) in Provisions (Non-current & Current)	344.09	(29.79)
Increase/(Decrease) in Other Current Liabilities	(1,284.83)	(683.57)
Increase/(Decrease) in Other Non current Liabilities	3.51	21.41
Increase/(Decrease) in Loans and advances (Non-current)	(44.38)	(914.85)
Cash generated from operations	(1,710.35)	(2,950.89)
Income tax paid	10.52	(7.87)
Net cash generated from (used in) operating activities (A)	(1,699.83)	(2,958.76)
B. Cash Flows From Investing Activities:		
Payment for Purchase of PPE CWIP (Net of sale proceeds)	-	(7.71)
Purchase of Investment in Subsidiary	(5.56)	-
Loans and advances (Non-current)	-	-
Interest Received on Fixed Deposits	0.25	32.52
Net cash from (used in) investing activities (B)	(5.30)	24.81
C. Cash Flows From Financing Activities:		
Proceeds from issue of shares on preferential allotment	-	-
Proceeds from issue of shares on Right Issue (Net of expenses)	-	4,779.69
Reciept/ (Repayment) of Borrowings (Non-current & Current)	1,471.35	(1,979.40)
Interest paid on Loans and others	(61.34)	(5.28)
Interest Paid on Lease Liabilities	(0.00)	(1.25)
Payment Towards Reduction of Lease Liability	1.97	(27.26)
Net cash from (used in) financing activities (C)	1,411.97	2,766.51
D. Net increase / (decrease) in cash and cash equivalents (A+B+C)	(293.16)	(167.44)
E. Cash and cash equivalents at the beginning of the year	354.34	521.79
F. Cash and cash equivalents at the end of the year	61.18	354.34
Cash & Cash Equivalents comprise:		
Cash in Hand	-	-
Balance with Banks	54.21	73.28
In Fixed Deposits with original maturity Less than 3 months	-	281.08
Cash and cash Equivalents	54.21	354.35
*Fixed Deposits with original maturity More than 3 months & Less than 12 months	6.98	-
Bank Overdrafts repayable on demands	-	-
Total Cash & Cash Equivalents :	61.19	354.35

Date: 14.11.2025

Place: Hyderabad

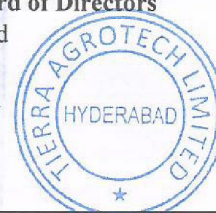
For and behalf of Board of Directors

Tierra Agrotech Limited

Vijay Kumar Deekonda

Whole Time Director

DIN:06991267



Statement of UnAudited Consolidated Financial Results for the Quarter and Half year ended September 30, 2025

(All amounts in INR Lakhs , unless otherwise specified)

	Particulars	Quarter Ended			Half Year Ended		Year ended
		September 30, 2025	June 30,2025	September 30,2024	September 30, 2025	September 30, 2024	March 31, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income:						
	Revenue from Operations (net)	1,016.09	5,191.39	603.94	6,207.49	5,598.44	6,563.32
	Other Income	26.59	24.20	44.56	50.79	70.08	98.40
	Total income	1,042.68	5,215.60	648.50	6,258.28	5,668.52	6,661.72
2	Expenses:						
	(a) Purchases and Direct Expenses	316.86	1,974.27	221.38	2,291.13	1,758.31	7,468.43
	(b) Changes in inventories of Finished Goods, Work in Progress and Stock In trade	391.88	1,667.15	411.69	2,059.03	2,350.02	(2,353.45)
	(c) Employee benefits expense	302.25	347.90	343.39	650.15	798.59	1,503.22
	(d) Finance costs	45.39	25.06	1.60	70.45	7.26	8.01
	(e) Depreciation and amortisation expense	25.42	24.67	37.75	50.09	74.06	141.26
	(f) Other expenses	411.31	430.60	360.29	841.91	745.45	1,474.97
	Total expenses	1,493.11	4,469.66	1,376.11	5,962.77	5,733.69	8,242.43
3	Profit before tax (1-2)	(450.43)	745.94	(727.61)	295.51	(65.16)	(1,580.71)
4	Share in net profit /(Loss) of Joint Venture	-	-	-	-	-	-
5	Share in net profit /(Loss) of Associate	-	-	-	-	-	-
6	Profit before tax (3+4+5)	(450.43)	745.94	(727.61)	295.51	(65.16)	(1,580.71)
7	Tax Expense						
	- Current tax	-	-	-	-	-	-
	- Deferred Tax	(108.28)	205.76	(198.67)	97.48	(35.15)	(422.47)
8	Profit / (Loss) for the period (6-7)	(342.15)	540.18	(528.94)	198.04	(30.01)	(1,158.24)
9	Other Comprehensive Income						
	(A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(34.13)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	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)
10	Total Comprehensive Income (8+9)	(342.15)	540.18	(528.94)	198.04	(30.01)	(1,183.50)
11	Paid up Equity share capital (Face Value ₹10/-each)	6,559.37	6,559.37	6,559.37	6,559.37	6,559.37	6,559.37
12	Other equity						3,774.24
13	Earnings per share (EPS) (Face Value ₹10/-each)						
	(a) Basic (₹)	(0.53)	0.83	(0.81)	0.30	(0.05)	(1.81)
	(b) Diluted (₹)	(0.53)	0.83	(0.81)	0.30	(0.05)	(1.81)

Not annualised

Annualised

1. The above Unaudited financial statements 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.

2. The above Unaudited Financial Results have been Reviewed by the audit committee and are considered and approved by the Board of Directors at its meeting held on 14th november 2025

3. 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.

4. The Ind- AS financial results are reviewed by the statutory auditors of the company as per Regulation 33 SEBI (Listing obligations and disclosure) Regulations, 2015.

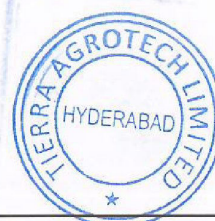
5. The results for the quarter and Half year ended September 30, 2025 are also available on Bombay stock Exchange website, and on the company's website www.tierraagrotech.com

6. No material adjustments were made in the results for the current quarter/year which pertain to earlier periods/year. Hence, the figures have been regrouped or reclassified wherever necessary.

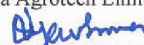
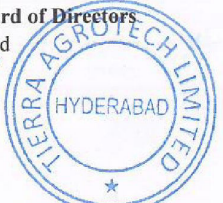
7. On 22 August 2025, the Tierra Agrotech Limited acquired the remaining 50% equity shares in Tidas Agrotech Private Limited for a consideration of INR 5.55 Lakhs, making it a wholly-owned subsidiary. In accordance with Ind AS 103 - Business Combinations, Tierra Agrotech Limited allocated the purchase price to the net assets acquired, and a gain of INR 5.55 Lakhs was recognized on the derecognition of the previously held equity interest. As a result of this acquisition, the figures for the three months ended 30 September 2025 are not comparable with the previous periods.

For and behalf of Board of Directors
Tierra Agrotech Limited

Vijay Kumar Deekonda
Whole-time Director
DIN:06991267



Date: 14.11.2025
Place: Hyderabad

Tierra Agrotech Limited CIN: L01119TG2013PLC090004 Registered Office: 7-1-24/2/D/SF/204, Greendale, Ameerpet, Hyderabad, Begumpet, Hyderabad, Secunderabad, Telangana, India, 500016 Unaudited Consolidated Balance Sheet as at September 30, 2025 (All amounts in INR Lakhs , unless otherwise specified)		
Particulars	As at September 30, 2025	As at March 31, 2025
I ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	136.04	153.51
(b) Right of Use Asset	-0.00	1.04
(c) Capital work in progress	-	-
(d) Goodwill	1,599.05	1,446.08
(e) Other Intangible assets	3,811.06	3,838.85
(f) Product under Development	190.39	190.39
(g) Financial Assets		
(i) Investments	-	-
(ii) Loans and advances	975.31	1,087.58
(iii) Other Financial Assets	36.37	41.15
(h) Deferred tax Asset (Net)	2,229.02	2,324.94
Total Non-Current Assets	8,977.24	9,083.53
Current Assets		
(a) Inventories	4,440.88	6,499.91
(b) Financial Assets		
i) Trade Receivables	1,901.87	967.43
ii) Cash and cash equivalents	60.65	354.35
iii) Bank Balance other than (ii) above	6.98	-
iv) Other Financial Assets	0.21	51.20
(c) Current Tax Assets (net)	46.18	56.21
(d) Other current assets	405.09	441.80
Total Current Assets	6,861.86	8,370.91
Total Assets	15,839.10	17,454.44
II EQUITY AND LIABILITIES		
Equity		
(a) Share Capital	6,559.37	6,559.37
(b) Other Equity	3,972.28	3,774.24
Total Equity	10,531.65	10,333.61
Liabilities		
Non - current liabilities:		
(a) Financial Liabilities		
i) Borrowings	250.00	-
ii) Other Financial Liabilities	-	-
(b) Provisions	63.57	71.36
(c) Deferred tax Liabilities (Net)	-	-
(d) Lease Liabilities	-	-
(e) Other non-Current liabilities	428.78	425.27
Total Non-Current Liabilities	742.35	496.63
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,531.62	60.27
(ii) Trade payables		
(a) Total Outstanding dues of Micro and Small Enterprises	86.38	41.17
(b) Total Outstanding dues other than Micro and Small Enterprises	1,416.15	4,031.86
(b) Lease Liabilities	-	1.25
(c) Other financial liabilities	321.61	362.60
(d) Provisions	576.88	209.74
(e) Other Current Liabilities	632.47	1,917.32
Total Current liabilities	4,565.11	6,624.20
Total Equity and Liabilities	15,839.10	17,454.44
Date: 14.11.2025 Place: Hyderabad For and behalf of Board of Directors Tierra Agrotech Limited  Vijay Kumar Deekonda Whole-time Director DIN:06991267 		

Tierra Agrotech Limited

Registered Office: 7-1-24/2/D/SF/204, Greendale, Ameerpet, Hyderabad, Begumpet, Hyderabad, Secunderabad, Telangana, India, 500016

CIN: L01119TG2013PLC090004

Unaudited Consolidated Statement of Cash flows for the Half Year Ended September 30, 2025

(All amounts in INR Lakhs , unless otherwise specified)

Particulars	For the Period Ended September 30,2025	For the Period Ended March 31, 2025
A. Cash Flows From Operating Activities:		
Net profit before taxation, and exceptional items	295.51	(1,580.71)
Adjusted for :		
Interest debited to P&L A/c	61.34	5.28
Interest on Lease	0.00	1.25
Interest on Fixed Deposit	(0.25)	(32.52)
Creditors Balances Written back	-	(8.68)
Gratuity and Leave encashment provision	15.27	30.53
Provision for Expected Credit Losses	93.78	101.19
Gain on Remeasurement	(5.56)	-
Advances written off	3.42	-
Gain on termination of lease	(2.35)	(0.39)
Depreciation and amortization expense	50.09	141.26
Operating profits before working capital changes	511.25	(1,342.79)
Changes in current assets and liabilities		
Decrease /(Increase) in Inventories	2,059.03	(2,353.45)
Decrease/(Increase)Trade Receivables	(1,028.22)	227.30
(Increase)/ Decrease in Other Current assets and Financial Assets	87.71	62.30
Decrease/(Increase) in Other non-Current Financial Assets	4.78	7.40
Increase/ (Decrease) in Trade Payables	(2,571.79)	1,953.31
Increase/ (Decrease) in Other Financial Liabilities (Current and Non current)	206.81	101.85
Increase/ (Decrease) in Provisions (Non-current & Current)	344.09	(29.79)
Increase/(Decrease) in Other Current Liabilities	(1,284.80)	(683.56)
Increase/(Decrease) in Other Non current Liabilities	3.51	21.41
Increase/(Decrease) in Loans and advances (Non-current)	(44.38)	(914.85)
Cash generated from operations	(1,712.01)	(2,950.88)
Income tax paid	10.52	(7.87)
Net cash generated from (used in) operating activities (A)	(1,701.50)	(2,958.75)
B. Cash Flows From Investing Activities:		
Payment for Purchase of PPE CWIP (Net of sale proceeds)	-	(7.71)
Proceeds received from sale of Intangible asset	-	-
Product Development Expenditure	-	-
Investments in Subsidiaries	(5.56)	-
On Account of Acquisition of Subsidiary	8.11	-
Receipt against loans and advances given to Wholly owned subsidiary	-	-
Investment in equity shares of wholly owned subsidiary	-	-
Loans and advances (Non-current)	-	-
Interest Received on Fixed Deposits	0.25	32.52
Net cash from (used in) investing activities (B)	2.80	24.81
C. Cash Flows From Financing Activities:		
Proceeds from issue of shares on preferential allotment	-	-
Proceeds from issue of shares on Right Issue (Net of expenses)	-	4,779.69
Reciept/ (Repayment) of Borrowings (Non-current & Current)	1,471.35	(1,979.40)
Interest paid on Loans and others	(61.34)	(5.28)
Interest Paid on Lease Liabilities	(0.00)	(1.25)
Payment Towards Reduction of Lease Liability	1.97	(27.26)
Net cash from (used in) financing activities (C)	1,411.97	2,766.51
D. Net increase / (decrease) in cash and cash equivalents (A+B+C)	(286.72)	(167.43)
E. Cash and cash equivalents at the beginning of the year	354.36	521.79
F. Cash and cash equivalents at the end of the year	67.64	354.36
Cash & Cash Equivalents comprise:		
Cash in Hand	-	-
Balance with Banks	60.65	73.28
In Fixed Deposits with original maturity Less than 3 months	-	281.08
Cash and cash Equivalents	60.65	354.35
'Fixed Deposits with original maturity More than 3 months & Less than 12 months	6.98	-
Bank Overdrafts repayable on demands	-	-
Total Cash & Cash Equivalents :	67.63	354.35

Date: 14.11.2025

Place: Hyderabad

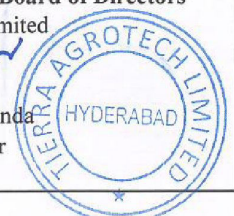
For and behalf of Board of Directors

Tierra Agrotech Limited

Vijay Kumar Deekonda

Whole-time Director

DIN:06991267



Independent Auditor's Review Report on the Quarterly and Half-year Unaudited Standalone Financial Results of Tierra Agrotech Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)

**Review Report 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 and Half Year ended 30 September 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 and Half Year ended September 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



Place: Hyderabad

Date: 14-11-2025

A handwritten signature in blue ink, appearing to read "Melluri".

(Murali Krishna Reddy Telluri)

Partner

M No. 223022

UDIN: 25223022BMJKN79573

Independent Auditor's Review Report on the Quarterly and Half-year Unaudited Consolidated Financial Results of Tierra Agrotech Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)

**Review Report to
The Board of Directors
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 Wholly owned Subsidiary (Tidas Agrotech Private Limited) for the quarter and Half year ended 30 September 2025 ("the Statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations 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 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.

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

Wholly Owned Subsidiary:

Tidas Agrotech Private Limited (Refer Note 7 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. We did not review the interim financial information of one subsidiary included in the consolidated unaudited financial results, whose interim financial information reflect total assets of INR. 12.27 Lakhs as at September 30, 2025, total revenues of INR. Nil lakhs and INR. Nil lakhs for the quarter ended 30 September 2025 and half year ended 30 September 2025, total net profit/(loss) after tax of INR. (2.28) lakhs and INR. (2.28) Lakhs for the quarter ended 30 September 2025 and half year ended 30th September 2025 and total comprehensive Income of INR. (2.28) lakhs and INR. (2.28) Lakhs for the quarter ended 30 September 2025 and half year ended 30th September 2025, as considered in the Statement. These interim financial information have been reviewed by other auditor whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of these matters.
7. During the period, on 22 August 2025, the company acquired the balance 50% equity shares in Tidas Agrotech Private Limited for a consideration of INR. 5.55 Lakhs making it a wholly-owned subsidiary. In accordance with Ind AS 103 - Business Combinations, the Company has allocated purchase price on net assets acquired and INR 5.55 Lakhs was recognised as gain on derecognition of previously held equity interest. The excess of fair value of Company's existing stake of INR. 74.07 Lakhs along with the additional investment over its net assets has been recognised as goodwill amounting to INR.152.97 Lakhs.



Place: Hyderabad
Date: 14-11-2025

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

Melli

(Murali Krishna Reddy Telluri)
Partner
M No. 223022

UDIN: **25223022BMJKN01436**

Annexure 2

The Disclosure required under Regulation 30 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024:

S.No.	Particulars	Change in designation/Resignation	Appointment
1	Reason for change viz. appointment, resignation, removal, death or otherwise;	Change in designation of Mr. Vijay Kumar Deekonda from Whole-time Director & Chief Financial officer to Whole-time Director of the Company	Appointment of Mr. Ranjith Mupparapu as Chief Financial Officer.
2	Date of appointment/ Cessation (as applicable) &	Change in designation is effective from November 14, 2025	Appointment is effective from November 14, 2025
	Term of appointment;	Not Applicable	Not Applicable
3	Brief profile (in case of appointment);	Not Applicable.	Mr. Ranjith Mupparapu is a Chartered Accountant with 3.5 years of post-qualification experience in statutory & internal audits, general ledger reviews, and financial reporting. Experienced in Ind AS application, reconciliations, and quarterly and year-end closure support. Skilled in SAP, Dynamics 365, and advanced Excel/VBA to improve accuracy and efficiency in financial processes.
4	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable	Not related to any Director/KMP