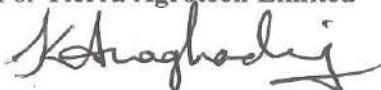


COMPLIANCE REPORT

It is hereby certified that the draft Composite Scheme of Arrangement and Amalgamation involving Tierra Agrotech Limited does not, in any way violate, override or limit the provisions of securities laws or requirements of the Stock Exchange and the same is in compliance with the applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and this circular, including the following:

Sl.	Reference	Particulars	Remarks
1	Regulations 17 to 27 of LODR Regulations	Corporate governance requirements	Yes
2	Regulation 11 of LODR Regulations	Compliance with securities laws	Yes
Requirements of this circular			
(a)	Para (I)(A)(2)	Submission of documents to Stock Exchange	Yes
(b)	Para (I)(A)(2)	Conditions for schemes of arrangement involving unlisted entities	Shall be complied with in due course of time
(c)	Para (I)(A)(4) (a)	Submission of Valuation Report	Yes
(d)	Para (I)(A)(5)	Auditors certificate regarding compliance with Accounting	Yes
(e)	Para (I)(A)(9)	Provision of approval of public shareholders through e-voting	Shall be complied with in due course of time

For Tierra Agrotech Limited



Kalidindi Anagha Devi
Company Secretary
M. No.: A70068




Vijay Kumar Deekonda
Whole-time Director
DIN: 06991267



Certified that the transactions/ accounting treatment provided in the draft scheme of arrangement involving (name of the entities) are in compliance with all the Accounting Standards applicable to a listed entity.

Date: 12th January, 2026

Place: Hyderabad

Certified that the transactions / accounting treatment provided in the draft Scheme of Arrangement and Amalgamation involving **Nishpra Community Solutions Private Limited (Transferor Company)** and **Tierra Agrotech Limited (Transferee Company)** are in compliance with all the Accounting Standards applicable to a listed entity.

For **Tierra Agrotech Limited**

Ranjith Mupparapu
Ranjith Mupparapu
Chief Financial officer



Vijay Kumar Deekonda

Vijay Kumar Deekonda
Whole-time Director
DIN: 06991267



Date : 12th January, 2026

Place: Hyderabad