

Date: May 27, 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 audited standalone financial results for the fourth quarter and financial year ended 31st March, 2025 and audited Financial Statements for the financial year 2024-25.
2. Approved the audited consolidated financial results for the fourth quarter and year ended 31st March, 2025 and consolidated Financial Statements for the financial year 2024-25.

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

1. Audited Financial Results (Standalone & Consolidated) for the Fourth Quarter and financial year ended 31st March, 2025.
2. Standalone and consolidated statement of Assets and Liabilities as at 31st March, 2025.
3. Standalone and Consolidated Cash Flow Statement for the year ended 31st March, 2025.
4. Auditors Report on quarterly and year to date Financial Results (Standalone & Consolidated) of the Company.
5. Declaration pursuant to SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016.

The meeting commenced at 06.30 P.M and ended at 08.00 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 Audited Standalone Financial Results for the Quarter & Year ended March 31, 2025

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

| | Particulars | Quarter Ended | | | Year ended | |
|-----------|---|----------------------------|-------------------|---------------------------------|-------------------|-----------------------------|
| | | March 31, 2025 | December 31, 2024 | March 31, 2024 | March 31, 2025 | March 31, 2024 |
| | | Audited Refer Note No 5 | Unaudited | Restated Refer Note No 4 & 5 | Audited | Restated Refer Note No 4 |
| 1 | Income: | | | | | |
| | Revenue from Operations (net) | 486.05 | 478.83 | 749.26 | 6,563.32 | 6,714.37 |
| | Other Income | 16.46 | 11.86 | 338.17 | 98.40 | 609.89 |
| | Total income | 502.51 | 490.69 | 1,087.42 | 6,661.72 | 7,324.26 |
| 2 | Expenses: | | | | | |
| | (a) Purchases and Direct Expenses | 5,125.85 | 584.27 | 2,818.66 | 7,468.43 | 4,740.46 |
| | (b) Changes in inventories of Finished Goods, Work in Progress and Stock In trade | (4,692.14) | (11.34) | (2,212.23) | (2,353.45) | (338.02) |
| | (c) Employee benefits expense | 324.68 | 379.95 | 400.65 | 1,503.22 | 1,766.75 |
| | (d) Finance costs | 0.32 | 0.42 | 69.66 | 8.01 | 427.39 |
| | (e) Depreciation and amortisation expense | 33.25 | 33.95 | 56.95 | 141.26 | 114.32 |
| | (f) Other expenses | 374.98 | 354.54 | 511.52 | 1,474.97 | 1,879.36 |
| | Total expenses | 1,166.96 | 1,341.78 | 1,645.21 | 8,242.43 | 8,590.25 |
| 3 | Profit before tax (1-2) | (664.44) | (851.10) | (557.78) | (1,580.71) | (1,265.99) |
| 4 | Tax Expense | | | | | |
| | - Current tax | - | - | - | - | - |
| | - Deferred Tax | (162.62) | (224.69) | (183.65) | (422.47) | (345.21) |
| 5 | Profit / (Loss) for the period (3-4) | (501.82) | (626.41) | (374.13) | (1,158.24) | (920.79) |
| 6 | Other Comprehensive Income | | | | | |
| | (A) (i) Items that will not be reclassified to profit or loss | (34.13) | - | 8.25 | (34.13) | 8.25 |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | 8.87 | - | 0.34 | 8.87 | 0.34 |
| | (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) | - | 8.59 | (25.26) | 8.59 |
| 7 | Total Comprehensive Income (5+6) | (527.08) | (626.41) | (365.54) | (1,183.50) | (912.20) |
| 8 | Paid up Equity share capital (Face Value ₹10/-each) | 6,559.37 | 6,559.37 | 5,593.24 | 6,559.37 | 5,593.24 |
| 9 | Other equity | | | | 3,848.31 | 1,218.25 |
| 10 | Earnings per share (EPS) (Face Value ₹10/-each) | | | | | |
| | (a) Basic (₹) | (0.77) | (0.96) | (0.68) | (1.81) | (1.77) |
| | (b) Diluted (₹) | (0.77) | (0.96) | (0.68) | (1.81) | (1.77) |
| | | Not annualised | | | Annualised | |

1. The above 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 Financial Results have been Reviewed by the audit committee are considered and approved by the Board of Directors at its meeting held on May '27, 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 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 and year ended March 31, 2024 to incorporate the results of the amalgamation.

5. The figures for the current quarter and quarter ended March 31, 2024 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and March 31, 2024, respectively and published year to date figures up to third quarter ended December 31, 2024 and December 31, 2023, respectively, which are subject to limited review by the statutory auditors.

6. 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.

7. The results for the quarter ended 31st March, 2025 are also available on Bombay stock Exchange website, and on the company's website www.tierraagrotech.com

8. 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.

Date: May '27, 2025

Place: Hyderabad

For and behalf of Board of Directors

Tierra Agrotech Limited

Vijay Kumar Deckonda

Vijay Kumar Deckonda

Whole Time Director

DIN:06991267



Tierra Agrotech Limited
CIN: L01119TG2013PLC090004
Standalone Balance Sheet as at March 31, 2025

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

| Particulars | | As at March 31, 2025 (Audited) | As at March 31, 2024 (Restated) |
|-------------|---|-----------------------------------|------------------------------------|
| I | ASSETS | | |
| | Non-Current Assets | | |
| | (a) Property, Plant and Equipment | 153.50 | 208.33 |
| | (b) Right of Use Asset | 1.04 | 28.47 |
| | (c) Capital work in progress | - | - |
| | (d) Goodwill | 1,446.08 | 1,446.08 |
| | (e) Other Intangible assets | 3,838.85 | 3,894.43 |
| | (f) Product under Development | 190.39 | 190.39 |
| | (g) Financial Assets | | - |
| | (i) Investments | 74.07 | 74.07 |
| | (ii) Loans and advances | 1,087.58 | 172.73 |
| | (iii) Other Financial Assets | 41.15 | 48.55 |
| | (h) Deferred tax Asset (Net) | 2,324.94 | 1,893.60 |
| | Total Non-Current Assets | 9,157.59 | 7,956.64 |
| | Current Assets | | |
| | (a) Inventories | 6,499.91 | 4,146.46 |
| | (b) Financial Assets | | - |
| | i) Trade Receivables | 967.43 | 1,295.93 |
| | ii) Cash and cash equivalents | 354.35 | 192.06 |
| | iii) Bank Balance other than (ii) above | - | 362.93 |
| | iv) Other Financial Assets | 51.20 | 59.03 |
| | (c) Current Tax Assets (net) | 56.21 | 48.34 |
| | (d) Other current assets | 441.80 | 496.27 |
| | Total Current Assets | 8,370.91 | 6,601.01 |
| | Total Assets | 17,528.50 | 14,557.66 |
| II | EQUITY AND LIABILITIES | | |
| | Equity | | |
| | (a) Share Capital | 6,559.37 | 5,593.24 |
| | (b) Other Equity | 3,848.31 | 1,218.25 |
| | Total Equity | 10,407.68 | 6,811.48 |
| | Liabilities | | |
| | Non - current liabilities: | | |
| | (a) Financial Liabilities | | |
| | i) Borrowings | - | 5.90 |
| | (b) Provisions | 71.36 | 69.69 |
| | (c) Deferred tax Liabilities (Net) | - | - |
| | (d) Lease Liabilities | - | 0.99 |
| | (e) Other non-Current liabilities | 425.27 | 403.86 |
| | Total Non-Current Liabilities | 496.63 | 480.44 |
| | Current liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 60.27 | 2,066.97 |
| | (ii) Trade payables | | - |
| | (a) Total Outstanding dues of Micro and Small Enterprises | 41.17 | 122.64 |
| | (b) Total Outstanding dues other than Micro and Small Enterprises | 4,031.86 | 2,005.76 |
| | (iii) Lease Liabilities | 1.25 | 32.20 |
| | (iv) Other financial liabilities | 362.60 | 260.75 |
| | (b) Provisions | 209.74 | 176.53 |
| | (c) Other Current Liabilities | 1,917.31 | 2,600.88 |
| | Total Current liabilities | 6,624.19 | 7,265.73 |
| | Total Equity and Liabilities | 17,528.50 | 14,557.66 |

Date: May '27, 2025
Place: Hyderabad

For and behalf of Board of Directors

Tierra Agrotech Limited

Vijay Kumar Deekonda

Whole Time Director

DIN:06991267



Tierra Agrotech Limited
CIN: L01119TG2013PLC090004

Standalone Statement of Cash flows for the Year Ended March 31, 2025

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

| Particulars | For the Year Ended March 31, 2025 (Audited) | For the Year Ended March 31, 2024 (Restated) |
|---|---|--|
| A. Cash Flows From Operating Activities: | | |
| Net profit before taxation, and exceptional items | (1,580.71) | (1,265.99) |
| Adjusted for : | | |
| Interest debited to P&L A/c | 5.28 | 212.95 |
| Interest on Lease | 1.25 | 4.33 |
| Interest on Fixed Deposit | (32.52) | (28.87) |
| Creditors Balances Written back | (8.68) | (59.01) |
| Gratuity and Leave encashment provision | 30.53 | 46.97 |
| Provision for Expected Credit Losses | 101.19 | 72.43 |
| Interest income on Rental deposits | - | (0.67) |
| Assets Written off | - | 9.26 |
| Security deposits written off | - | 11.73 |
| Advances written off | - | 7.99 |
| 9% dividend accrued on Non convertible Redeemable Preference shares | - | 54.59 |
| 9% Cumulative Non convertible redeemable Preference shares (Amortization) | - | 147.40 |
| Interest income due to fair value of 9% Redeemable Preference shares | - | (147.40) |
| Gain on termination of lease | (0.39) | - |
| Profit on sale of Intangible asset | - | (335.85) |
| Depreciation and amortization expense | 141.26 | 114.32 |
| Operating profits before working capital changes | (1,342.79) | (1,155.81) |
| Changes in current assets and liabilities | | |
| Decrease /(Increase) in Inventories | (2,353.45) | (338.02) |
| Decrease/(Increase) Trade Receivables | 227.30 | 265.48 |
| (Increase)/ Decrease in Other Current assets and Financial Assets | 62.30 | (109.50) |
| Decrease/(Increase) in Other non-Current Financial Assets | 7.40 | 0.12 |
| Increase/ (Decrease) in Trade Payables | 1,953.31 | (1.89) |
| Increase/ (Decrease) in Other Financial Liabilities (Current) | 101.85 | 81.08 |
| Increase/ (Decrease) in Provisions (Non-current & Current) | (29.79) | (160.64) |
| Increase/(Decrease) in Other Current Liabilities | (683.57) | 862.67 |
| Increase/(Decrease) in Other Non current Liabilities | 21.41 | 19.41 |
| Increase/(Decrease) in Loans and advances (Non-current) | (914.85) | - |
| Cash generated from operations | (2,950.89) | (537.10) |
| Income tax paid | (7.87) | (19.61) |
| Net cash generated from (used in) operating activities (A) | (2,958.76) | (556.71) |
| B. Cash Flows From Investing Activities: | | |
| Payment for Purchase of PPE (Net of sale proceeds) | (7.70) | (38.64) |
| Proceeds received from sale of Intangible asset | - | 389.83 |
| Loans and advances (Non-current) | - | (35.51) |
| Interest Received on Fixed Deposits | 32.52 | 28.87 |
| Net cash from (used in) investing activities (B) | 24.82 | 344.55 |
| C. Cash Flows From Financing Activities: | | |
| Proceeds from issue of shares on preferential allotment | - | 9,233.16 |
| Proceeds from issue of shares on Right Issue (Net of expenses) | 4,779.69 | - |
| Receipt/ (Repayment) of Borrowings (Non-current & Current) | (1,979.40) | (7,293.09) |
| Interest paid on Loans and others | (5.28) | (212.95) |
| Interest Paid on Lease Liabilities | (1.25) | (4.33) |
| Payment Towards Reduction of Lease Liability | (27.26) | (38.32) |
| Net cash from (used in) financing activities (C) | 2,766.51 | 1,684.47 |
| D. Net increase / (decrease) in cash and cash equivalents (A+B+C) | (167.43) | 1,472.30 |
| E. Cash and cash equivalents at the beginning of the year | 521.79 | (950.52) |
| F. Cash and cash equivalents at the end of the year | 354.35 | 521.79 |
| Cash & Cash Equivalents comprise: | | |
| Cash in Hand | - | - |
| Balance with Banks | 73.28 | 120.21 |
| In Fixed Deposits with original maturity Less than 3 months | 281.08 | 71.84 |
| Cash and cash Equivalents | 354.35 | 192.06 |
| 'Fixed Deposits with original maturity More than 3 months & Less than 12 months | - | 362.93 |
| Bank Overdrafts repayable on demands | - | (33.21) |
| Total Cash & Cash Equivalents : | 354.35 | 521.79 |

Date: May '27, 2025
Place: Hyderabad

For and behalf of Board of Directors
Tierra Agrotech Limited

Vijay Kumar Deekonda
Vijay Kumar Deekonda
Whole Time Director
DIN:06991267



Independent Auditor's Report on Audit of Annual Standalone Financial Results and Review of Quarterly Financial Results of Tierra Agrotech Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

To the Board of Directors of Tierra Agrotech Limited

Report on the Audit of Standalone Financial Results

Opinion

We have audited the accompanying statement of annual standalone financial results of Tierra Agrotech Limited (hereinafter referred to as the "Company") for the year ended March 31, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

- (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standard 34, Interim Financial Reporting ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 (the "Act") read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the net loss, including other comprehensive income and other financial information of the Company for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in the Auditors' Responsibilities for the Audit of the Standalone Financial Results. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's and Board of Directors' Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the standalone annual financial statements for the year ended March 31, 2025. This responsibility includes the preparation and presentation of the Statement that gives a true and fair view of the net loss, including other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Ind AS 34, prescribed under section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India and in compliance with the Listing Regulations.



CHARTERED ACCOUNTANTS

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

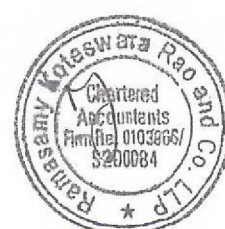
The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditors' Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended March 31, 2025 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Statement to express an opinion on the Statement.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in

- (i) planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

1. The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' which were subject to limited review by us.

Our report on the Statement is not modified in respect of this matter.

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



Date: May 27, 2025
Place: Hyderabad

M. K. Reddy
Murali Krishna Reddy Telluri
Partner
Membership No. 223022

UDIN: 25223022 BMJK DA3907

Statement of Audited Consolidated Financial Results for the Quarter & Year ended March 31, 2025

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

| | Particulars | Quarter Ended | | | Year ended | |
|----|--|----------------------------|-------------------|----------------------------|-------------------|-------------------|
| | | March 31, 2025 | December 31, 2024 | March 31, 2024 | March 31, 2025 | March 31, 2024 |
| | | Audited Refer Note No 5 | Unaudited | Audited Refer Note No 5 | Audited | Audited |
| 1 | Revenue from Operations (net) | 486.05 | 478.83 | 749.26 | 6,563.32 | 6,714.37 |
| 2 | Other Income | 16.46 | 11.86 | 338.17 | 98.40 | 609.89 |
| 3 | Total income (1+2) | 502.51 | 490.69 | 1,087.42 | 6,661.72 | 7,324.26 |
| | Expenses | | | | | |
| | (a) Purchases and Direct Expenses | 5,125.85 | 584.27 | 2,818.66 | 7,468.43 | 4,740.46 |
| | (b) Changes in inventories of Finished Goods, Work in Progress and Stock In trade | (4,692.14) | (11.34) | (2,212.23) | (2,353.45) | (338.02) |
| | (c) Employee benefits expense | 324.68 | 379.95 | 400.65 | 1,503.22 | 1,766.75 |
| | (d) Finance costs | 0.32 | 0.42 | 69.66 | 8.01 | 427.39 |
| | (e) Depreciation and amortisation expense | 33.25 | 33.95 | 56.95 | 141.26 | 114.32 |
| | (f) Other expenses | 374.98 | 354.54 | 511.52 | 1,474.97 | 1,879.36 |
| 4 | Total expenses | 1,166.96 | 1,341.79 | 1,645.21 | 8,242.43 | 8,590.25 |
| 5 | Profit before Share in net Profit/(Loss) of Joint Venture & Associate (3-4) | (664.44) | (851.10) | (557.78) | (1,580.71) | (1,265.99) |
| 6 | Share in net profit/(Loss) of Joint Venture | - | - | - | - | - |
| | Share in net profit/(Loss) of Associate | - | - | - | - | - |
| 7 | Profit before tax (5-6) | (664.44) | (851.10) | (557.78) | (1,580.71) | (1,265.99) |
| 8 | Tax Expense | | | | | |
| | - Current tax | - | - | - | - | - |
| | - Deferred Tax | (162.62) | (224.69) | (183.65) | (422.47) | (345.21) |
| 9 | Profit/(Loss) for the period (7-8) | (501.82) | (626.41) | (374.13) | (1,158.24) | (920.79) |
| 10 | Other Comprehensive Income | | | | | |
| | (A) (i) Items that will not be reclassified to profit or loss | (34.13) | - | 8.25 | (34.13) | 8.25 |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | 8.87 | - | 0.34 | 8.87 | 0.34 |
| | (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) | - | 8.59 | (25.26) | 8.59 |
| 11 | Total Comprehensive Income (9+10) | (527.08) | (626.41) | (365.54) | (1,183.50) | (912.20) |
| 12 | Paid up Equity share capital (Face Value ₹10/-each) | 6,559.37 | 6,559.37 | 5,593.24 | 6,559.37 | 5,593.24 |
| 13 | Other equity | | | | 3,774.24 | 1,144.18 |
| 14 | Earnings per share (EPS) (Face Value ₹10/-each) | | | | | |
| | (a) Basic (₹) | (0.77) | (0.96) | (0.68) | (1.81) | (1.77) |
| | (b) Diluted (₹) | (0.77) | (0.96) | (0.68) | (1.81) | (1.77) |
| | | Not annualised | | | Annualised | |

- The above 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 Financial Results have been Reviewed by the audit committee are considered and approved by the Board of Directors at its meeting held on May '27, 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.
- The figures for the current quarter and quarter ended March 31, 2024 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and March 31, 2024, respectively and published year to date figures up to third quarter ended December 31, 2024 and December 31, 2023, respectively, which are subject to limited review by the statutory auditors.
- 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 ended 31st March, 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.
- Pursuant to Ind AS 28-Investments in Associates and Joint Ventures, the parent 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.

Date: May '27, 2025
Place: Hyderabad

For and behalf of Board of Directors
Tierra Agrotech Limited

Vijay Kumar Deckonda
Vijay Kumar Deckonda
Whole Time Director
DIN:06991267



Tierra Agrotech Limited
CIN: L01119TG2013PLC090004
Consolidated Balance Sheet as at March 31, 2025

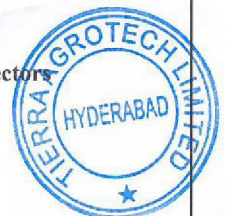
(All amounts in INR Lakhs, except for shares data and where otherwise stated)

| Particulars | | As at March 31, 2025 (Audited) | As at March 31, 2024 (Audited) |
|-------------|---|-----------------------------------|-----------------------------------|
| I | ASSETS | | |
| | Non-Current Assets | | |
| | (a) Property, Plant and Equipment | 153.50 | 208.33 |
| | (b) Right of Use Asset | 1.04 | 28.47 |
| | (c) Capital work in progress | - | - |
| | (d) Goodwill | 1,446.08 | 1,446.08 |
| | (e) Other Intangible assets | 3,838.85 | 3,894.43 |
| | (f) Product under Development | 190.39 | 190.39 |
| | (g) Financial Assets | | |
| | (i) Investments | - | - |
| | (ii) Loans and advances | 1,087.58 | 172.73 |
| | (iii) Other Financial Assets | 41.15 | 48.55 |
| | (h) Deferred tax Asset (Net) | 2,324.94 | 1,893.60 |
| | Total Non-Current Assets | 9,083.52 | 7,882.58 |
| | Current Assets | | |
| | (a) Inventories | 6,499.91 | 4,146.46 |
| | (b) Financial Assets | | |
| | i) Trade Receivables | 967.43 | 1,295.93 |
| | ii) Cash and cash equivalents | 354.35 | 192.06 |
| | iii) Bank Balance other than (ii) above | - | 362.93 |
| | iv) Other Financial Assets | 51.20 | 59.03 |
| | (c) Current Tax Assets (net) | 56.21 | 48.34 |
| | (d) Other current assets | 441.80 | 496.27 |
| | Total Current Assets | 8,370.91 | 6,601.01 |
| | Total Assets | 17,454.43 | 14,483.59 |
| II | EQUITY AND LIABILITIES | | |
| | Equity | | |
| | (a) Share Capital | 6,559.37 | 5,593.24 |
| | (b) Other Equity | 3,774.24 | 1,144.18 |
| | Total Equity | 10,333.61 | 6,737.42 |
| | Liabilities | | |
| | Non - current liabilities: | | |
| | (a) Financial Liabilities | | |
| | i) Borrowings | - | 5.90 |
| | (b) Provisions | 71.36 | 69.69 |
| | (c) Deferred tax Liabilities (Net) | - | - |
| | (d) Lease Liabilities | - | 0.99 |
| | (e) Other non-Current liabilities | 425.27 | 403.86 |
| | Total Non-Current Liabilities | 496.63 | 480.44 |
| | Current liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 60.27 | 2,066.97 |
| | (ii) Trade payables | | |
| | (a) Total Outstanding dues of Micro and Small Enterprises | 41.17 | 122.64 |
| | (b) Total Outstanding dues other than Micro and Small Enterprises | 4,031.86 | 2,005.76 |
| | (iii) Lease Liabilities | 1.25 | 32.20 |
| | (iv) Other financial liabilities | 362.60 | 260.75 |
| | (b) Provisions | 209.74 | 176.53 |
| | (c) Other Current Liabilities | 1,917.31 | 2,600.88 |
| | Total Current liabilities | 6,624.19 | 7,265.73 |
| | Total Equity and Liabilities | 17,454.43 | 14,483.59 |

Date: May '27, 2025
Place: Hyderabad

For and behalf of Board of Directors
Tierra Agrotech Limited

Vijay Kumar Deekonda
Whole Time Director
DIN:06991267




Tierra Agrotech Limited
CIN: L01119TG2013PLC090004

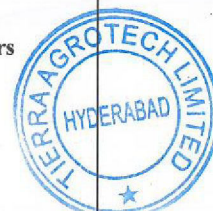
Consolidated Statement of Cash flows for the Year Ended March 31, 2025

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

| Particulars | For the Year Ended March 31, 2025 (Audited) | For the Year Ended March 31, 2024 (Audited) |
|---|---|---|
| A. Cash Flows From Operating Activities: | | |
| Net profit before taxation, and exceptional items | (1,580.71) | (1,265.99) |
| Adjusted for : | | |
| Interest debited to P&L A/c | 5.28 | 212.95 |
| Interest on Lease | 1.25 | 4.33 |
| Interest on Fixed Deposit | (32.52) | (28.87) |
| Creditors Balances Written back | (8.68) | (59.01) |
| Gratuity and Leave encashment provision | 30.53 | 46.97 |
| Provision for Expected Credit Losses | 101.19 | 72.43 |
| Interest income on Rental deposits | - | (0.67) |
| Assets Written off | - | 9.26 |
| Security deposits written off | - | 11.73 |
| Advances written off | - | 7.99 |
| 9% dividend accrued on Non convertible Redeemable Preference shares | - | 54.59 |
| 9% Cumulative Non convertible redeemable Preference shares (Amortization) | - | 147.40 |
| Interest income due to fair value of 9% Reedemable Preference shares | - | (147.40) |
| Gain on termination of lease | (0.39) | - |
| Profit on sale of Intangible asset | - | (335.85) |
| Depreciation and amortization expense | 141.26 | 114.32 |
| Operating profits before working capital changes | (1,342.79) | (1,155.81) |
| Changes in current assets and liabilities | | |
| Decrease /(Increase) in Inventories | (2,353.45) | (338.02) |
| Decrease/(Increase) Trade Receivables | 227.30 | 265.48 |
| (Increase)/ Decrease in Other Current assets and Financial Assets | 62.30 | (109.50) |
| Decrease/(Increase) in Other non-Current Financial Assets | 7.40 | 0.12 |
| Increase/ (Decrease) in Trade Payables | 1,953.31 | (1.89) |
| Increase/ (Decrease) in Other Financial Liabilities (Current) | 101.85 | 81.08 |
| Increase/ (Decrease) in Provisions (Non-current & Current) | (29.79) | (160.64) |
| Increase/(Decrease) in Other Current Liabilities | (683.57) | 862.67 |
| Increase/(Decrease) in Other Non current Liabilities | 21.41 | 19.41 |
| Increase/(Decrease) in Loans and advances (Non-current) | (914.85) | - |
| Cash generated from operations | (2,950.89) | (537.10) |
| Income tax paid | (7.87) | (19.61) |
| Net cash generated from (used in) operating activities (A) | (2,958.76) | (556.71) |
| B. Cash Flows From Investing Activities: | | |
| Payment for Purchase of PPE (Net of sale proceeds) | (7.70) | (38.64) |
| Proceeds received from sale of Intangible asset | - | 389.83 |
| Loans and advances (Non-current) | - | (35.51) |
| Interest Received on Fixed Deposits | 32.52 | 28.87 |
| Net cash from (used in) investing activities (B) | 24.82 | 344.55 |
| C. Cash Flows From Financing Activities: | | |
| Proceeds from issue of shares on preferential allotment | - | 9,233.16 |
| Proceeds from issue of shares on Right Issue (Net of expenses) | 4,779.69 | - |
| Receipt/ (Repayment) of Borrowings (Non-current & Current) | (1,979.40) | (7,293.09) |
| Interest paid on Loans and others | (5.28) | (212.95) |
| Interest Paid on Lease Liabilities | (1.25) | (4.33) |
| Payment Towards Reduction of Lease Liability | (27.26) | (38.32) |
| Net cash from (used in) financing activities (C) | 2,766.51 | 1,684.47 |
| D. Net increase / (decrease) in cash and cash equivalents (A+B+C) | (167.43) | 1,472.30 |
| E. Cash and cash equivalents at the beginning of the year | 521.79 | (950.52) |
| F. Cash and cash equivalents at the end of the year | 354.35 | 521.79 |
| Cash & Cash Equivalents comprise: | | |
| Cash in Hand | - | - |
| Balance with Banks | 73.28 | 120.21 |
| In Fixed Deposits with original maturity Less than 3 months | 281.08 | 71.84 |
| Cash and cash Equivalents | 354.35 | 192.06 |
| *Fixed Deposits with original maturity More than 3 months & Less than 12 months | - | 362.93 |
| Bank Overdrafts repayable on demands | - | (33.21) |
| Total Cash & Cash Equivalents : | 354.35 | 521.79 |

Date: May '27, 2025
Place: Hyderabad

For and behalf of Board of Directors
Tierra Agrotech Limited

Vijay Kumar Deekonda
Whole Time Director
DIN:06991267



Independent Auditor's Report on Audit of Annual Consolidated Financial Results and Review of Quarterly Financial Results of Tierra Agrotech Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

To the Board of Directors of Tierra Agrotech Limited

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying statement of consolidated annual financial results of **Tierra Agrotech Limited** (the "Company") and its joint venture for the year ended March 31, 2025 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate audited financial statements / financial information of joint venture referred to in Other Matters section below, the Consolidated Financial Results for the year ended March 31, 2025:

- (i) includes the results of its joint venture Tidas Agrotech Private Limited.
- (ii) is presented in accordance with the requirements of Regulation 33 of Listing Regulations, as amended; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated total comprehensive income (comprising of net loss and other comprehensive income) and other financial information of the Group for the year ended March 31, 2025.

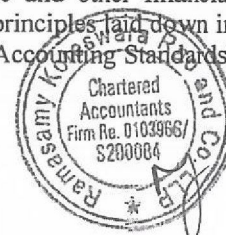
Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results of our report. We are independent of the Company and its joint venture in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in Other Matters section below, is sufficient and appropriate to provide a basis for our audit opinion.

Management's and Board of Directors' Responsibilities for the Consolidated Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the consolidated annual financial statements for the year ended March 31, 2025. This responsibility includes the preparation and presentation of the Statement that gives a true and fair view of the consolidated net loss, including other comprehensive income and other financial information of the joint venture in accordance with the recognition and measurement principles laid down in the Ind AS 34, prescribed under section 133 of the Act read with Companies (Indian Accounting Standards)



Rules, 2015, as amended and other accounting principles generally accepted in India and in compliance with the Listing Regulations.

The respective Board of Directors of the Company and its joint venture are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and its joint venture and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.

In preparing the Statement, the respective Management and Board of Directors of the Company and its joint venture are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Company and its joint venture are also responsible for overseeing the financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement for the year ended March 31, 2025, as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company and its joint venture to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's



report. However, future events or conditions may cause the Company and its joint venture to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the Company and its joint venture of which we are the independent auditors, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance of the Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

1. The accompanying Statement includes the audited financial statements and other financial information in respect of joint venture whose financial statements reflect total assets of Rs. Nil as at March 31, 2025, total revenues of Rs. Nil, total net loss of Rs. Nil, total comprehensive income of Rs. Nil, for the year ended March 31, 2025 respectively, and net cash outflows of Rs. Nil for the year ended March 31, 2025, as considered in the Statement which have been audited by their respective independent auditors.

The independent auditor's report on the annual financial statements of the joint venture have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these joint venture is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above.

Our report on the Statement is not modified in respect of this matter.



2. The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' which were subject to limited review by us.

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



Date: May 27, 2025
Place: Hyderabad

M. K. R.
Murali Krishna Reddy Telluri
Partner

Membership No. 223022
UDIN: 25223022 BMJKD 88216

Date: May 27, 2025



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

Dear Sir/Madam,

Sub: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Unmodified opinion


**Ref No. Scrip Code: 543531
DECLARATION FOR UNMODIFIED OPINION**

I, Vijay Kumar Deekonda, Wholetime Director of M/s. Tierra Agrotech Limited having its Registered office at 7-1-24/2/D/SF/204, Greendale, Ameerpet, Hyderabad, Telangana, India, 500016, hereby declare that, M/s. Ramasamy Koteswara Rao & Co. LLP, Statutory Auditors of the Company, have issued an Audit Report with Unmodified Opinion on Standalone Audited Financial Results for the Fourth Quarter and Year Ended 31st March, 2025.

This Declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (LODR) Regulations 2015 as amended vide its circular no CIR/CFD/CMD/56/2016 dated 27th May, 2016.

Thanking You
Yours Faithfully

For **Tierra Agrotech Limited**


Vijay Kumar Deekonda
Wholetime Director
DIN: 06991267



TIERRA AGROTECH LIMITED

7-1-24/2/D/SF/204, Flat No.204,
"Greendale" Complex Ameerpet,
Hyderabad - 500016, Tel:040 4850 6656
Mail : info@tierraagrotech.com,
Web : www.tierraagrotech.com
CIN: L01119TG2013PLC090004

Date: May 27, 2025



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

Dear Sir/Madam,

Sub: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Unmodified opinion

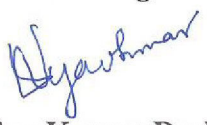
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This Declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (LODR) Regulations 2015 as amended vide its circular no CIR/CFD/CMD/56/2016 dated 27th May, 2016.

Thanking You
Yours Faithfully

For Tierra Agrotech Limited


Vijay Kumar Deekonda
Wholetime Director
DIN: 06991267



TIERRA AGROTECH LIMITED

7-1-24/2/D/SF/204, Flat No.204,
"Greendale" Complex Ameerpet,
Hyderabad - 500016, Tel:040 4850 6656
Mail : info@tierraagrotech.com,
Web : www.tierraagrotech.com
CIN: L01119TG2013PLC090004