Date: November 11, 2026

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, 2026 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, 2026 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, 2026.
   ii. Standalone and Consolidated Statement of Assets and Liabilities as at 30th September, 2026.
   iii. Standalone and Consolidated Cash Flow Statement as at 30th September, 2026.
   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, 2026 given by the Statutory Auditors.

3. Appointment of Mrs. Sridevi Dasari (DIN:07512095) as Additional Director in the designation of Executive Director of the Company with effect from November 16, 2026 as recommended by Nomination and Remuneration Committee subject to the approval of the shareholders.

Pulyala Abhinash
Digitally signed by Pulyala Abhinash
Date: 2026.11.11 20:01:33 +05'30'

TIERRA AGROTECH LIMITED
7-1-24/2/D/SF/204, Greendale, Ameerpet,
Hyderabad, Telangana, India, 500016.
Tel: +91 040 4850 6656, www.tierraagrotech.com
CIN: L01119TG2013PLC090004

The disclosures required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, are attached as **Annexure-2**

4. Approved Postal Ballot notice and the copy of Postal Ballot notice will be submitted to the Stock Exchange as soon as the same is sent to the eligible Shareholders.

5. Appointment of Mrs. N. Vanitha, Practicing Company Secretary (Peer Review No: 1890/2022) to act as the scrutinizer for the E-voting for the Postal Ballot process.

6. Appointment of Mr. Shankar Singh Bisht as Senior Vice President- Sales & Marketing as recommended by the Nomination and Remuneration Committee.

   The disclosures required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, are attached as **Annexure-3**

The meeting commenced at 04.30 P.M and ended at 07.00 P.M.

This is for your information and necessary records.

Regards,
For **Tierra Agrotech Limited**

Pulyala Abhinash
Digitally signed by Pulyala Abhinash
Date: 2026.11.11 20:01:47 +05'30'

Pulyala Abhinash
Company Secretary and Compliance Officer
M.No: A70166

Tierra Agrotech Limited
Registered Office: 7-1-24/2/D/SF/204, Greendale, Ameerpet, Hyderabad, Begumpet, Hyderabad, Telangana, India, 500016
CIN: L01119TG2013PLC090004
Statement of Unaudited Standalone Financial Results for the Quarter ended 30 September 2026

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

	Particulars	Quarter Ended			Half Year Ended		Year ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income:**						
	Revenue from Operations (net)	316.01	5,252.77	1,016.09	5,568.78	6,207.49	7,273.04
	Other Income	64.62	25.18	21.03	89.81	45.23	157.64
	Total income	**380.63**	**5,277.96**	**1,037.13**	**5,658.59**	**6,252.72**	**7,430.68**
2	**Expenses:**						
	(a) Purchases and Direct Expenses	356.52	2,831.64	316.86	3,188.16	2,291.13	6,175.15
	(b) Changes in inventories of Finished Goods, Work in Progress and Stock In trade	584.62	1,135.20	391.88	1,719.82	2,059.03	-682.13
	(c) Employee benefits expense	300.67	324.29	300.90	624.96	648.80	1,224.56
	(d) Finance costs	66.28	53.56	45.38	119.82	70.44	175.87
	(e) Depreciation and amortisation expense	31.47	28.80	24.50	60.27	49.17	123.72
	(f) Other expenses	316.97	445.70	411.31	762.69	841.91	1,363.81
	Total expenses	**1,656.53**	**4,819.18**	**1,490.83**	**6,475.72**	**5,960.49**	**8,380.98**
3	**Profit before tax (1-2)**	**(1,275.90)**	**458.78**	**(453.71)**	**(817.13)**	**292.23**	**(950.30)**
4	**Tax Expense**						
	- Current tax	-	-	-		-	-
	- Deferred Tax	(177.88)	120.57	(109.38)	(57.30)	96.38	(358.76)
5	**Profit / (Loss) for the period (3-4)**	**(1,098.02)**	**338.20**	**(344.33)**	**(759.83)**	**195.85**	**(591.54)**
6	**Other Comprehensive Income**						
	(A) (i) Items that will not be reclassified to profit or loss		-	-	-	-	(28.21)
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-	-	-	7.33
	(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	-	-	-	-	-	**(20.87)**
7	**Total Comprehensive Income (5+6)**	**(1,098.02)**	**338.20**	**(344.33)**	**(759.83)**	**195.85**	**(612.41)**
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						3,235.90
10	**Earnings per share (EPS) (Face Value ₹10/-each)**						
	(a) Basic (₹)	**(1.71)**	**0.53**	**(0.54)**	**(1.18)**	**0.29**	**-0.92**
	(b) Diluted (₹)	**(1.71)**	**0.53**	**(0.54)**	**(1.18)**	**0.29**	**-0.92**
		Not annualised	Not annualised	Not annualised	Not annualised	Not annualised	Annualised

1. The above statement of unaudited standalone financial results of Tierra Agrotech Limited ("the Company"), which have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI") were reviewed and recommended by the Audit Committee are considered and approved by the Board of Directors at their respective meetings held on Nov 11, 2026.The Statutory Auditors have carried out a limited review on the unaudited standalone financial results and issued unmodified Conclusion thereon.

2.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.

3.The results for the quarter ended September 30, 2026 are also available on Bombay stock Exchange website, and on the company's website www.tierraagrotech.com

4.The figures for the corresponding previous periods have been regrouped / reclassified wherever necessary, to make them comparable.

5. Other income includes profit on sale GEAC code Rs. 31 Lakhs

For and on Behalf of Board of Directors
Tierra Agrotech Limited

Vijay Kumar Deekonda
Whole Time Director
DIN: 06991267

TIERRA AGROTECH LIMITED HYDERABAD

Date: 11-November-2026
Place: Hyderabad

Tierra Agrotech Limited
CIN: L01119TG2013PLC090004
Unaudited Standalone Balance Sheet as at September 30, 2026

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

	Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
I	**ASSETS**		
	Non-Current Assets		
	(a) Property, Plant and Equipment	107.07	110.97
	(b) Capital work in progress	-	-
	(c) Goodwill	1,446.08	1,446.08
	(d) Other Intangible assets	3,738.68	3,772.39
	(e) Product under Development	411.75	411.75
	(f) Right of Use Asset	124.84	63.07
	(g) Financial Assets		
	(i) Investments	79.62	79.62
	(ii) Loans and advances	1,044.75	1,205.55
	(iii) Other Financial Assets	35.14	38.86
	(h) Deferred tax Asset (Net)	2,748.33	2,691.03
	Total Non-Current Assets	**9,736.27**	**9,819.33**
	Current Assets		
	(a) Inventories	5,462.22	7,182.04
	(b) Financial Assets		
	i) Trade Receivables	1,667.77	1,076.65
	ii) Cash and cash equivalents	69.30	1.62
	iii) Bank Balance other than (ii) above	6.98	6.98
	iv) Other Financial Assets	0.23	0.57
	(c) Current Tax Assets (net)	62.52	50.79
	(d) Other current assets	304.94	407.63
	Total Current Assets	**7,573.97**	**8,726.29**
	Total Assets	**17,310.24**	**18,545.63**
II	**EQUITY AND LIABILITIES**		
	Equity		
	(a) Share Capital	6,559.37	6,559.37
	(b) Other Equity	2,476.07	3,235.90
	Total Equity	**9,035.44**	**9,795.27**
	Liabilities		
	Non - current liabilities:		
	(a) Financial Liabilities		
	i) Borrowings	268.75	-
	ii) Other Financial Liabilities	-	-
	iii) Lease Liabilities	97.40	40.75
	(b) Provisions	85.84	92.20
	(c) Deferred tax Liabilities (Net)	-	-
	(d) Other non-Current liabilities	453.17	448.64
	Total Non-Current Liabilities	**905.16**	**581.58**
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,904.26	1,860.33
	(ii) Lease Liabilities	34.90	25.13
	(iii) Trade payables		
	(a)Total Outstanding dues of Micro and Small Enterprises	86.37	82.41
	(b)Total Outstanding dues other than Micro and Small Enterprises	1,327.23	3,589.14
	(iv) Other financial liabilities	365.29	115.44
	(b) Provisions	768.93	137.92
	(c) Other Current Liabilities	2,882.67	2,358.41
	Total Current liabilities	**7,369.64**	**8,168.78**
	Total Equity and Liabilities	**17,310.24**	**18,545.63**
	Material accounting policies		

TIERRA AGROTECH LIMITED HYDERABAD

Tierra Agrotech Limited
CIN: L01119TG2013PLC090004
Unaudited Standalone Statement of Cash flows for the Quarter Ended September 30, 2026

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

Particulars	For the Half Year Ended September 30,2026 (Unaudited)	For the Year Ended March 31, 2026 (Audited)
A. Cash Flows From Operating Activities:		
Net profit before taxation, and exceptional items	-817.13	-950.30
Adjusted for :		
Interest debited to P&L A/c	105.67	153.81
Interest on Lease	6.27	8.42
Interest on Fixed Deposit	-0.13	-0.86
Debit Balances Written back	0.19	-2.13
Gratuity and Leave encashment provision	19.23	38.45
Provision for Expected Credit Losses	87.32	134.57
Credit Balances Written off	-2.14	
Interest Income from Loan to related parties	-0.84	-9.38
Interest Income from Loan to Others	-40.96	
Advances written off	-	-
Profit on sale of PPE	-6.51	
Loss on recognition of Lease Liability	-	0.87
Gain on termination of lease	-	-2.35
Profit on sale of Intangible asset	-31.08	57.12
Depreciation and amortization expense	60.27	123.72
Operating profits before working capital changes	**-619.86**	**-448.06**
Changes in current assets and liabilities		
Decrease /(Increase) in Inventories	1,719.82	-682.13
Decrease/(Increase)Trade Receivables	-678.44	-243.79
(Increase)/ Decrease in Other Current assets and Financial Assets	103.16	84.75
Decrease/(Increase) in Other **non**-Current Financial Assets	3.72	2.28
Increase/ (Decrease) in Trade Payables	-2,258.14	-403.61
Increase/ (Decrease) in Other Financial Liabilities (Current and **Non** current)	244.67	-247.16
Increase/ (Decrease) in Provisions (Non-current & Current)	605.35	-117.63
Increase/(Decrease) in Other Current Liabilities	524.26	441.11
Increase/(Decrease) in Other Non current Liabilities	4.53	23.37
Increase/(Decrease) in Loans and advances (Non-current)		-117.97
Cash generated from operations	**-350.92**	**-1,708.84**
Income tax Refund/ (paid)	**(7.63)**	**5.42**
Net cash generated from (used in) operating activities (A)	**-358.55**	**-1,703.43**
B. Cash Flows From Investing Activities:		
Payment for Purchase of PPE CWIP (Net of sale proceeds)	-13.72	10.94
Purchase of Investment in Subsidiary	-	-5.56
Product Development Expenditure	-	-221.36
Proceeds from sale of PPE	9.75	
Loan repaid by related party (Tidas Agrotech Pvt Ltd)	197.67	
Proceeds from sale of Intangible asset	33.16	-57.12
Receipt against loans and advances given to Wholly owned subsidiary	0.84	-9.38
Interest Received on Fixed Deposits		0.86
Net cash from (used in) investing activities (B)	**227.70**	**-281.62**
C. Cash Flows From Financing Activities:		
Proceeds from Term Loan — Union Bank UECLGS 5.0 (NC + current maturity)	300.00	
Net proceeds/(repayment) — Cash Credit / OD facility (Union Bank)	12.68	
Proceeds from unsecured loan — related party (Tidas Agrotech Pvt Ltd)	-	
Repayment of principal — Lease Liabilities	-13.66	
Proceeds from issue of shares on Right Issue (Net of expenses)	-	-
Reciept/ (Repayment) of Borrowings (Non-current & Current)		1,800.06
Interest paid on Loans and others	-100.49	-153.81
Interest Paid on Lease Liabilities		-8.42
Payment Towards Reduction of Lease Liability		1.46
Net cash from (used in) financing activities (C)	**198.53**	**1,639.29**
D. Net increase / (decrease) in cash and cash equivalents (A+B+C)	67.68	-345.75
E. Cash and cash equivalents at the beginning of the year	**8.60**	**354.35**
F. Cash and cash equivalents at the end of the year	**76.28**	**8.60**
Cash & Cash Equivalents comprise:		
Cash in Hand		
Balance with Banks	69.30	1.62
In Fixed Deposits with original maturity Less than 3 months	-	-
Cash and cash Equivalents	**69.30**	**1.62**
'Fixed Deposits with original maturity More than 3 months & Less than 12 months	6.98	6.98
Bank Overdrafts repayable on demands		
Total Cash & Cash Equivalents :	**76.28**	**8.60**

For and on Behalf of Board of Directors
Tierra Agrotech Limited

Vijay Kumar Deekonda
Whole Time Director
DIN: 06991267

TIERRA AGROTECH LIMITED HYDERABAD

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE UNAUDITED FINANCIAL RESULTS

To
The Board of Directors
Tierra Agrotech Limited

1) We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Tierra Agrotech Limited** (hereinafter referred to as "the Company") for the quarter and six months ended September 30, 2026 ("the Statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations 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.

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



Murali Krishna Reddy Telluri
Partner
Membership No. 223022
UDSIN: 26223022BTAMKQ4215

Place: Hyderabad
Date: 11-11-2026

Tierra Agrotech Limited
Registered Office: 7-1-24/2/D/SF/204, Greendale, Ameerpet, Hyderabad, Begumpet, Hyderabad, Telangana, India, 500016
CIN: L01119TG2013PLC090004
Statement of Unaudited Consolidated Financial Results for the Quarter ended September 30, 2026

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

	Particulars	Quarter Ended			Half Year Ended		Year ended
		September 30, 2026	June 30,2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income:**						
	Revenue from Operations (net)	467.39	6,590.10	1,016.09	7,057.49	6,207.49	9,846.71
	Other Income	64.62	24.34	26.59	88.96	50.79	154.38
	Total income	**532.01**	**6,614.44**	**1,042.68**	**7,146.45**	**6,258.28**	**10,001.10**
2	**Expenses:**						
	(a) Purchases and Direct Expenses	510.78	4,164.76	316.86	4,675.54	2,291.13	8,685.44
	(b) Changes in inventories of Finished Goods, Work in Progress and Stock In trade	584.52	1,135.20	391.88	1,719.72	2,059.03	(684.36)
	(c) Employee benefits expense	301.58	325.20	302.25	626.78	650.15	1,227.92
	(d) Finance costs	66.63	53.20	45.39	119.84	70.45	175.93
	(e) Depreciation and amortisation expense	31.85	29.35	25.42	61.20	50.09	124.64
	(f) Other expenses	317.54	446.14	411.31	763.69	841.91	1,370.06
	Total expenses	**1,812.91**	**6,153.85**	**1,493.11**	**7,966.76**	**5,962.77**	**10,899.63**
3	**Profit before tax (1-2)**	**(1,280.89)**	**460.58**	**(450.43)**	**(820.31)**	**295.51**	**(898.53)**
	Share in net profit /(Loss) of Joint Venture			-		-	
	Share in net profit /(Loss) of Associate			-		-	
3	**Profit before tax (1-2)**	**(1,280.89)**	**460.58**	**(450.43)**	**(820.31)**	**295.51**	**(898.53)**
4	**Tax Expense**						
	- Current tax			-		-	
	- Deferred Tax	-179.51	120.64	(108.28)	(58.87)	97.48	(400.16)
5	**Profit / (Loss) for the period (3-4)**	**(1,101.38)**	**339.94**	**(342.15)**	**(761.44)**	**198.04**	**(498.37)**
6	**Other Comprehensive Income**						
	(A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(28.21)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	7.33
	(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	-	-	-	-	-	**(20.87)**
7	**Total Comprehensive Income (5+6)**	**(1,101.38)**	**339.94**	**(342.15)**	**(761.44)**	**198.04**	**(519.25)**
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						
10	**Earnings per share (EPS) (Face Value ₹10/-each)**						
	(a) Basic (₹)	**(1.72)**	**0.53**	**(0.53)**	**(1.19)**	**0.30**	**-0.78**
	(b) Diluted (₹)	**(1.72)**	**0.53**	**(0.53)**	**(1.19)**	**0.30**	**-0.78**
		Not annualised	**Not annualised**	**Not annualised**	**Not annualised**	**Not annualised**	**Annualised**

1. The above statement of unaudited consolidated financial results of Tierra Agrotech Limited ("the Company"), which have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI") were reviewed and recommended by the Audit Committee are considered and approved by the Board of Directors at their respective meetings held on November 11, 2026. The Statutory Auditors have carried out a limited review on the unaudited consolidated financial results and issued unmodified Conclusion thereon.

2.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.

3.The results for the quarter September 30, 2026 are also available on Bombay stock Exchange website, and on the company's website www.tierraagrotech.com

4.The figures for the corresponding previous periods have been regrouped / reclassified wherever necessary, to make them comparable.

5. Other income includes profit on sale GEAC code Rs. 31 Lakhs

For and on Behalf of Board of Directors
Tierra Agrotech Limited

Vijay Kumar Deekonda
Whole Time Director
DIN: 06991267

TIERRA AGROTECH LIMITED HYDERABAD

Date: 11-Nov-2026
Place: Hyderabad

Tierra Agrotech Limited
CIN: L01119TG2013PLC090004
Consolidated Balance Sheet as at September 30, 2026

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

	Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
I	**ASSETS**		
	Non-Current Assets		
	(a) Property, Plant and Equipment	108.97	113.79
	(b) Capital work in progress	-	-
	(c) Goodwill	1,599.05	1,599.05
	(d) Other Intangible assets	3,738.68	3,772.39
	(e) Product under Development	411.75	411.75
	(f) Right of Use Asset	124.84	63.07
	(g) Financial Assets		
	(i) Investments		-
	(ii) Loans and advances	1,044.75	1,007.88
	(iii) Other Financial Assets	35.14	38.86
	(h) Deferred tax Asset (Net)	2,792.86	2,733.99
	Total Non-Current Assets	**9,856.05**	**9,740.79**
	Current Assets		
	(a) Inventories	5,464.55	7,184.27
	(b) Financial Assets		
	i) Trade Receivables	1,736.57	1,633.42
	ii) Cash and cash equivalents	243.15	33.10
	iii) Bank Balance other than (ii) above	6.98	6.98
	iv) Other Financial Assets	0.23	0.57
	(c) Current Tax Assets (net)	62.54	50.79
	(d) Other current assets	305.00	408.19
	Total Current Assets	**7,819.02**	**9,317.32**
	Total Assets	**17,675.06**	**19,058.12**
II	**EQUITY AND LIABILITIES**		
	Equity		
	(a) Share Capital	6,559.37	6,559.37
	(b) Other Equity	2,492.66	3,254.10
	Total Equity	**9,052.03**	**9,813.47**
	Liabilities		
	Non - current liabilities:		
	(a) Financial Liabilities		
	i) Borrowings	268.75	-
	ii) Other Financial Liabilities	-	-
	iii) Lease Liabilities	97.40	40.75
	(b) Provisions	85.84	92.20
	(c) Deferred tax Liabilities (Net)		
	(e) Other non-Current liabilities	453.17	448.64
	Total Non-Current Liabilities	**905.16**	**581.58**
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,904.26	1,860.33
	(ii) Lease Liabilities	34.90	25.13
	(iii) Trade payables		
	(a)Total Outstanding dues of Micro and Small Enterprises	86.37	82.41
	(b)Total Outstanding dues other than Micro and Small Enterprises	1,406.76	4,076.99
	(iv) Other financial liabilities	365.37	116.89
	(d) Provisions	768.93	137.92
	(e) Other Current Liabilities	3,151.28	2,363.40
	Total Current liabilities	**7,717.88**	**8,663.07**
	Total Equity and Liabilities	**17,675.06**	**19,058.12**
	Material accounting policies		

For and on Behalf of Board of Directors
Tierra Agrotech Limited

Vijay Kumar Deekonda
Whole Time Director
DIN: 06991267

TIERRA AGROTECH LIMITED HYDERABAD

Tierra Agrotech Limited

CIN: L01119TG2013PLC090004

Consolidated Statement of Cash flows for the Half Year Ended September 30, 2026

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

Particulars	For the Half Year Ended September 30, 2026 (Un Audited)	For the Year Ended March 31, 2026 (Audited)
A. Cash Flows From Operating Activities:		
Net profit before taxation, and exceptional items	(820.31)	(898.53)
Adjusted for :		
Interest debited to P&L A/c	105.67	153.81
Interest on Lease	6.27	8.42
Interest on Fixed Deposit	(0.13)	(0.86)
Debit Balances Written back	0.19	2.70
Gratuity and Leave encashment provision	19.23	39.19
Provision for Expected Credit Losses	87.32	134.57
Gain on Remeasurement	-	-5.56
Credit Balances Written off	-2.14	-
Assets Written off	-	-
Interest Income from Loan to related parties		
Interest Income from Loan to Others	-40.96	-
Profit on sale of PPE	-6.51	
Advances written off	-	-
Loss on Recognition of Lease Liability & ROU Assets	-	0.87
Gain on termination of lease	-	-2.35
Profit on sale of Intangible asset	-31.08	-57.12
Depreciation and amortization expense	61.20	124.64
Operating profits before working capital changes	**(621.26)**	**(500.22)**
Changes in current assets and liabilities		
Decrease /(Increase) in Inventories	1,719.72	(684.36)
Decrease/(Increase)Trade Receivables	(190.41)	(800.55)
(Increase)/ Decrease in Other Current assets and Financial Assets	103.53	84.23
Decrease/(Increase) in Other non-Current Financial Assets	3.72	2.29
Decrease/(Increase) in Bank Balance other than (ii) above	-	-6.98
Increase/ (Decrease) in Trade Payables	-2,666.45	83.67
Increase/ (Decrease) in Other Financial Liabilities (Current and Non current)	243.30	(245.71)
Increase/ (Decrease) in Provisions (Non-current & Current)	605.42	(118.37)
Increase/(Decrease) in Other Current Liabilities	787.88	446.09
Increase/(Decrease) in Other Non current Liabilities	4.53	23.37
Increase/(Decrease) in Loans and advances (Non-current)		79.69
Cash generated from operations	**(10.02)**	**(1,636.84)**
Income tax paid	**-7.65**	**5.42**
Net cash generated from (used in) operating activities (A)	**(17.67)**	**(1,631.41)**
B. Cash Flows From Investing Activities:		
Payment for Purchase of PPE CWIP (Net of sale proceeds)	(13.72)	0.06
Payments for Purchase of Intangible Assets		(152.97)
Product Development Expenditure	-	(221.36)
Proceeds from sale of Intangible asset	33.16	68.00
Investments in Subsidiaries	-	-
Proceeds from sale of PPE	9.75	-
Receipt against loans and advances given to Wholly owned subsidiary	-	-
Loans and advances (Non-current)	-	-
Interest Received on Fixed Deposits		0.86
Net cash from (used in) investing activities (B)	**29.19**	**(305.42)**
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)	-	-
Reciept/ (Repayment) of Borrowings (Non-current & Current)	312.68	1,800.06
Interest paid on Loans and others	(100.49)	(153.81)
Interest Paid on Lease Liabilities		(8.42)
Payment Towards Reduction of Lease Liability	(13.66)	(15.27)
Net cash from (used in) financing activities (C)	**198.53**	**1,622.56**
D. Net increase / (decrease) in cash and cash equivalents (A+B+C)	210.05	(314.27)
E. Cash and cash equivalents at the beginning of the year	**40.08**	**354.35**
F. Cash and cash equivalents at the end of the year	**250.13**	**40.08**
Cash & Cash Equivalents comprise:		
Cash in Hand		
Balance with Banks	243.15	33.10
In Fixed Deposits with original maturity Less than 3 months	-	-
Cash and cash Equivalents	**243.15**	**33.10**
'Fixed Deposits with original maturity More than 3 months & Less than 12 months	6.98	6.98
Bank Overdrafts repayable on demands	-	-
Total Cash & Cash Equivalents :	**250.13**	**40.08**

For and on Behalf of Board of Directors
Tierra Agrotech Limited

Vijay Kumar Deekonda
Whole Time Director & Compliance Officer
DIN: 06991267

TIERRA AGROTECH LIMITED HYDERABAD

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED UNAUDITED FINANCIAL RESULTS

To
The Board of Directors
Tierra Agrotech Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Tierra Agrotech Limited ("the Parent") and its Subsidiary (the Parent and its Subsidiary together referred to as "the Group") for the quarter and six months ended September 30, 2026 (the "Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of The Parent's Management and approved by the Parents 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 Parent'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

5. Based on our review conducted and procedures performed as stated in Paragraph 3 above and based on the consideration of the review reports of other Auditors referred to in Paragraph 6 below, 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.

Ramasamy Koteswara Rao & Co LLP Chartered Accountants Firm Reg: 010396S/S200084

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 revenues of Rs. 1337.32 lakhs and Rs. 1,488.71 lakhs for the quarter and six months ended 30 September 2026, total net profit /(loss) after tax of Rs. -3.54 lakhs and Rs. -0.86 lakhs for the quarter and Six months ended 30 September 2026 and total comprehensive income/(loss) of Rs. -3.54 lakhs and Rs. -0.86 lakhs for the quarter and Six months ended 30 September 2026 as considered in the Statement. This interim financial information has 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.

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



Murali Krishna Reddy Telluri
Partner
Membership No. 223022
UDIN: 26223022XGWDAE2602

Place: Hyderabad
Date: 11-11-2026

Annexure-2

S.No	Particulars	Details
1.	Name of the Director	Mrs. Sridevi Dasari (DIN: 07512095)
1.	Reason for change viz. appointment, ~~resignation, removal, death or otherwise;~~	The Board of Directors in its meeting held on November 11, 2026 approved the appointment of Mrs. Sridevi Dasari (DIN: 07512095) as additional director (Executive Director) with effect from November 16, 2026.
2.	Date of appointment/~~cessation~~ (as applicable) & term of appointment;	November 16, 2026 Appointed for a period of 5 years i.e., from November 16, 2026 to November 15, 2031. The appointment is subject to the approval of the members.
3.	Brief profile (in case of appointment);	She is currently serving as Group Company Secretary and Legal Head of CCL Products (India) Limited and has extensive experience in handling secretarial and regulatory compliances of listed entities, investor relations, FEMA matters, legal affairs, corporate restructuring and governance related matters. She has also played key roles in establishment of SEZ and Export Oriented Units and has handled various strategic and compliance functions across organizations.
4.	Disclosure of relationships between directors (in case of appointment of a director).	None of the Directors of the Company is related to Mrs. Sridevi Dasari
5.	No of Shares held	Nil
6.	Information as required pursuant to BSE Circular with ref. no. LIST/COMP/14/2018-19	Mrs. Sridevi Dasari is not debarred from holding the office of the director by virtue of SEBI order or any other statutory authority

Pulyala Abhinash

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Annexure-3

S.No	Particulars	Details
1.	Reason for change viz. appointment, ~~resignation, removal, death or otherwise;~~	Appointment of Mr. Shankar Singh Bisht as Senior Vice President-Sales & Mktg Function of the Company in the Category of Senior Management Personnel
2.	Date of appointment/~~cessation~~ (as applicable) & term of appointment;	November 19, 2026 Appointed with effect from November 19, 2026 in full-time employment as Senior Vice President-Sales & Marketing.
3.	Brief profile (in case of appointment);	Senior agri-business leader with 26+ years of experience across seeds, agricultural inputs, crop protection and plantation businesses. Currently Senior Vice President at Prabhat Agri Biotech Limited, an NSL Group company, and a member of the NSL Group Country Leadership Team.
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

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