

Date: 26th May, 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 audited standalone financial results for the fourth quarter and financial year ended 31st March, 2026 and audited Financial Statements for the financial year 2025-26.
2. Approved the audited consolidated financial results for the fourth quarter and year ended 31st March, 2026 and consolidated Financial Statements for the financial year 2025-26.
3. Appointment of Mr. Pulyala Abhinash (MSP No 70166) as company Secretary and Compliance Officer of the Company.

The details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. CIR/ CFO/ CMD/4/2015 dated September 09, 2015 are given in the enclosed as **Annexure I**

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, 2026.
2. Standalone and consolidated statement of Assets and Liabilities as at 31st March, 2026.
3. Standalone and Consolidated Cash Flow Statement for the year ended 31st March, 2026.
4. Auditors Review 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 08:10 P.M

This is for your information and necessary records.

Regards

For **Tierra Agrotech Limited**

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

Annexure I

Sl. No.	Details of events that need to be provided	Information of such event(s)
1.	Reason for change viz. appointment, resignation, removal, death or otherwise:	Mr. Pulyala Abhinash (M. No. A70166) has been appointed as the Company Secretary & Compliance Officer of the Company.
2.	Date of Appointment / Cessation	May 26, 2026.
3.	Brief profile (in case of appointment)	Mr. Pulyala Abhinash (M. No. A70166) is an Associate Member of the Institute of Company Secretaries of India and has experience in dealing with matters of Companies Act, Listing Regulations and allied laws.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Mr. Pulyala Abhinash (M. No. A70166) is not related to any Director of the Company.

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

Statement of Audited Standalone Financial Results for the Quarter and Year ended 31 March 2026

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

	Particulars	Quarter Ended			Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Audited	Unaudited	Audited	Audited	Audited
1	Income:					
	Revenue from Operations (net)	565.11	500.44	486.05	7,273.04	6,563.32
	Other Income	91.91	20.49	16.46	157.64	98.40
	Total income	657.02	520.94	502.51	7,430.68	6,661.72
2	Expenses:					
	(a) Purchases and Direct Expenses	3,350.65	533.36	5,125.85	6,175.15	7,468.43
	(b) Changes in inventories of Finished Goods, Work in Progress and Stock In trade	-2,764.60	23.44	(4,692.14)	(682.13)	(2,353.45)
	(c) Employee benefits expense	211.83	363.92	324.68	1,224.56	1,503.22
	(d) Finance costs	57.54	47.88	0.32	175.87	8.01
	(e) Depreciation and amortisation expense	50.05	24.50	33.25	123.72	141.26
	(f) Other expenses	196.46	325.43	374.98	1,363.81	1,474.97
	Total expenses	1,101.94	1,318.54	1,166.96	8,380.98	8,242.43
3	Profit before tax (1-2)	(444.92)	(797.60)	(664.44)	(950.30)	(1,580.71)
4	Tax Expense					
	- Current tax	-	-	-	-	-
	- Deferred Tax	(229.98)	(219.32)	(162.62)	(358.76)	(422.47)
5	Profit / (Loss) for the period (3-4)	(214.95)	(578.28)	(501.83)	(591.54)	(1,158.24)
6	Other Comprehensive Income					
	(A) (i) Items that will not be reclassified to profit or loss	(28.21)	-	(34.13)	(28.21)	(34.13)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	7.33	-	8.87	7.33	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	(20.87)	-	(25.26)	(20.87)	(25.26)
7	Total Comprehensive Income (5+6)	(235.82)	(578.28)	(527.08)	(612.41)	(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
9	Other equity				3,235.90	3,848.31
10	Earnings per share (EPS) (Face Value ₹10/-each)					
	(a) Basic (₹)	(0.34)	(0.90)	(0.77)	(0.92)	(1.81)
	(b) Diluted (₹)	(0.34)	(0.90)	(0.77)	(0.92)	(1.81)

Not annualised

Not annualised

Not annualised

Annualised

Annualised

1. The above statement of audited 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 May 26, 2026. The Statutory Auditors of the Company have issued audit report with unmodified opinion on the above results.

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 and year ended March 31, 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. The figures for quarter ended March 31, 2026 are balancing figures between the audited figures of the full financial year and the limited reviewed year-to-date figures upto the third quarter of the financial year

5. During the year on 22nd August 2025, the Company acquired the remaining 50% equity shares in Tidas Agrotech Private Limited, making it a 100% subsidiary. Tidas Agrotech Private Limited has commenced trading business activities.

6. "Other Income" for the quarter ended March 31, 2026 includes profit on sale of GEAC code amounting to 57 Lacs

7. On November 21, 2025, the Government of India notified the four Labour Codes consolidating 29 existing labour laws. Based on the Company's current assessment, the implementation of these Labour Codes and the related Rules is not expected to have any material impact on the financial statements of the Company for the year ended 31st March, 2026. The Company will continue to monitor developments relating to the Rules, clarifications, and additional guidance issued by the regulatory authorities and assess the accounting implications, if any, arising therefrom.

For and on Behalf of Board of Directors
Tierra Agrotech Limited


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

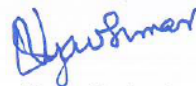
Date: 26-May-2026
Place: Hyderabad

Tierra Agrotech Limited
CIN: L01119TG2013PLC090004
Standalone Balance Sheet as at March 31, 2026

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

Particulars	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
I ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	110.97	153.50
(b) Capital work in progress	-	-
(c) Goodwill	1,446.08	1,446.08
(d) Other Intangible assets	3,772.39	3,838.85
(e) Product under Development	411.75	190.39
(f) Right of Use Asset	63.07	1.04
(g) Financial Assets		
(i) Investments	79.62	74.07
(ii) Loans and advances	1,205.55	1,087.58
(iii) Other Financial Assets	38.86	41.15
(h) Deferred tax Asset (Net)	2,691.03	2,324.94
Total Non-Current Assets	9,819.33	9,157.60
Current Assets		
(a) Inventories	7,182.04	6,499.91
(b) Financial Assets		
i) Trade Receivables	1,076.65	967.43
ii) Cash and cash equivalents	1.62	354.35
iii) Bank Balance other than (ii) above	6.98	-
iv) Other Financial Assets	0.57	51.20
(c) Current Tax Assets (net)	50.79	56.21
(d) Other current assets	407.63	441.80
Total Current Assets	8,726.29	8,370.90
Total Assets	18,545.63	17,528.50
II EQUITY AND LIABILITIES		
Equity		
(a) Share Capital	6,559.37	6,559.37
(b) Other Equity	3,235.90	3,848.31
Total Equity	9,795.27	10,407.68
Liabilities		
Non - current liabilities:		
(a) Financial Liabilities		
i) Borrowings	-	-
ii) Other Financial Liabilities	-	-
iii) Lease Liabilities	40.75	-
(b) Provisions	92.20	71.36
(c) Deferred tax Liabilities (Net)	-	-
(d) Other non-Current liabilities	448.64	425.27
Total Non-Current Liabilities	581.58	496.63
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,860.33	60.27
(ii) Lease Liabilities	25.13	1.25
(iii) Trade payables		
(a) Total Outstanding dues of Micro and Small Enterprises	82.41	41.17
(b) Total Outstanding dues other than Micro and Small Enterprises	3,589.14	4,031.86
(iv) Other financial liabilities	115.44	362.60
(b) Provisions	137.92	209.74
(c) Other Current Liabilities	2,358.41	1,917.31
Total Current liabilities	8,168.78	6,624.20
Total Equity and Liabilities	18,545.63	17,528.50
Material accounting policies		

For and on Behalf of Board of Directors
Tierra Agrotech Limited



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

Tierra Agrotech Limited
CIN: L01119TG2013PLC090004

Standalone Statement of Cash flows for the Year Ended March 31, 2026

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

Particulars	For the Year Ended March 31, 2026 (Audited)	For the Year Ended March 31, 2025
A. Cash Flows From Operating Activities:		
Net profit before taxation, and exceptional items	-950.30	(1,580.71)
Adjusted for :		
Interest debited to P&L A/c	153.81	5.28
Interest on Lease	8.42	1.25
Interest on Fixed Deposit	-0.86	(32.52)
Creditors Balances Written back	-2.13	(8.68)
Gratuity and Leave encashment provision	38.45	30.53
Provision for Expected Credit Losses	134.57	101.19
Interest income on Rental deposits	-	-
Interest Income from Loan to related parties	-9.38	-
Loss on recognition of Lease Liability	0.87	-
Gain on termination of lease	-2.35	(0.39)
Profit on sale of Intangible asset	57.12	-
Depreciation and amortization expense	123.72	141.26
Operating profits before working capital changes	-448.06	(1,342.79)
Changes in current assets and liabilities		
Decrease /(Increase) in Inventories	-682.13	(2,353.45)
Decrease/(Increase) Trade Receivables	-243.79	227.30
(Increase)/ Decrease in Other Current assets and Financial Assets	84.75	62.30
Decrease/(Increase) in Other non-Current Financial Assets	2.28	7.40
Increase/ (Decrease) in Trade Payables	-403.61	1,953.31
Increase/ (Decrease) in Other Financial Liabilities (Current and Non current)	-247.16	101.85
Increase/ (Decrease) in Provisions (Non-current & Current)	-117.63	(29.79)
Increase/(Decrease) in Other Current Liabilities	441.11	(683.57)
Increase/(Decrease) in Other Non current Liabilities	23.37	21.41
Increase/(Decrease) in Loans and advances (Non-current)	-117.97	(914.85)
Cash generated from operations	-1,708.84	(2,950.89)
Income tax Refund/ (paid)	5.42	(7.87)
Net cash generated from (used in) operating activities (A)	-1,703.43	(2,958.76)
B. Cash Flows From Investing Activities:		
Payment for Purchase of PPE CWIP (Net of sale proceeds)	10.94	(7.70)
Purchase of Investment in Subsidiary	-5.56	-
Product Development Expenditure	-221.36	-
Profit on sale of Intangible asset	-57.12	-
Receipt against loans and advances given to Wholly owned subsidiary	-9.38	-
Interest Received on Fixed Deposits	0.86	32.52
Net cash from (used in) investing activities (B)	-281.62	24.82
C. Cash Flows From Financing Activities:		
Proceeds from issue of shares on Right Issue (Net of expenses)	-	4,779.69
Receipt/ (Repayment) of Borrowings (Non-current & Current)	1,800.06	(1,979.40)
Interest paid on Loans and others	-153.81	(5.28)
Interest Paid on Lease Liabilities	-8.42	(1.25)
Payment Towards Reduction of Lease Liability	1.46	(27.26)
Net cash from (used in) financing activities (C)	1,639.29	2,766.51
D. Net increase / (decrease) in cash and cash equivalents (A+B+C)	-345.75	(167.43)
E. Cash and cash equivalents at the beginning of the year	354.35	521.79
F. Cash and cash equivalents at the end of the year	8.60	354.35
Cash & Cash Equivalents comprise:		
Cash in Hand	-	-
Balance with Banks	1.62	73.28
In Fixed Deposits with original maturity Less than 3 months	-	281.08
Cash and cash Equivalents	1.62	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 :	8.60	354.35

For and on Behalf of Board of Directors
Tierra Agrotech Limited



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

Independent Auditor's Report on Audit of Annual Standalone Financial Results and Review of Quarterly Standalone 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 Annual 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, 2026 (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, 2026.

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 section of our report. 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, 2026 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, 2026. 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.

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 Management and Board of Directors are 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 and Management 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, 2026 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

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year ended March 31, 2026 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



M. Krishna Reddy

Murali Krishna Reddy Telluri
Partner

Membership No. 223022

UDIN: 26223022KDPTWM6134

Date: 26-05-2026
Place: Hyderabad

Tierra Agrotech Limited

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

Statement of Audited Consolidated Financial Results for the Quarter and Year ended March 31, 2026
(All amounts in INR Lakhs, except share data and where otherwise stated)

	Particulars	Quarter Ended			Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Audited	Unaudited	Audited	Audited	Audited
1	Income:					
	Revenue from Operations (net)	2,166.50	1,472.73	486.05	9,846.71	6,563.32
	Other Income	83.10	20.49	16.46	154.38	98.40
	Total income	2,249.60	1,493.23	502.51	10,001.10	6,661.72
2	Expenses:					
	(a) Purchases and Direct Expenses	4,770.98	1,623.33	5,125.85	8,685.44	7,468.43
	(b) Changes in inventories of Finished Goods, Work in Progress and Stock in trade	-2,627.15	-116.25	(4,692.14)	(684.36)	(2,353.45)
	(c) Employee benefits expense	211.31	366.46	324.68	1,227.92	1,503.22
	(d) Finance costs	57.55	47.94	0.32	175.93	8.01
	(e) Depreciation and amortisation expense	49.59	24.96	33.25	124.64	141.26
	(f) Other expenses	199.75	328.40	374.98	1,370.06	1,474.97
	Total expenses	2,662.03	2,274.84	1,166.96	10,899.63	8,242.43
3	Profit before tax (1-2)	(412.43)	(781.61)	(664.44)	(898.53)	(1,580.71)
	Share in net profit / (Loss) of Joint Venture			-		-
	Share in net profit / (Loss) of Associate					
3	Profit before tax (1-2)	(412.43)	(781.61)	(664.44)	(898.53)	(1,580.71)
4	Tax Expense					
	- Current tax			-		-
	- Deferred Tax	-285.48	-212.16	(162.62)	(400.16)	(422.47)
5	Profit / (Loss) for the period (3-4)	(126.95)	(569.45)	(501.82)	(498.37)	(1,158.24)
6	Other Comprehensive Income					
	(A) (i) Items that will not be reclassified to profit or loss	-28.21	-	(34.13)	(28.21)	(34.13)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	7.33	-	8.87	7.33	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	(20.87)	-	(25.26)	(20.87)	(25.26)
7	Total Comprehensive Income (5+6)	(147.83)	(569.45)	(527.08)	(519.25)	(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
9	Other equity					3,774.24
10	Earnings per share (EPS) (Face Value ₹10/-each)					
	(a) Basic (₹)	(0.20)	(0.89)	(0.77)	(0.78)	(1.81)
	(b) Diluted (₹)	(0.20)	(0.89)	(0.77)	(0.78)	(1.81)
		Not annualised	Not annualised	Not annualised	Annualised	Annualised

1. The above statement of audited 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 May 26, 2026. The Statutory Auditors of the Company have issued audit report with unmodified opinion on the above results.

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 and year ended March 31, 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. The figures for quarter ended March 31, 2026 are balancing figures between the audited figures of the full financial year and the limited reviewed year-to-date figures upto the third quarter of the financial year

5. During the year on 22nd August 2025, the Company acquired the remaining 50% equity shares in Tidas Agrotech Private Limited, making it a 100% subsidiary. Tidas Agrotech Private Limited has commenced trading business activities.

6. "Other Income" for the quarter ended March 31, 2026 includes profit on sale of GEAC code amounting to 57 Laos

7. On November 21, 2025, the Government of India notified the four Labour Codes consolidating 29 existing labour laws. Based on the Group's current assessment, the implementation of these Labour Codes and the related Rules is not expected to have any material impact on the consolidated financial statements of the Group for the year ended 31st March, 2026. The Group will continue to monitor developments relating to the Rules, clarifications, and additional guidance issued by the regulatory authorities and assess the accounting implications, if any, arising therefrom.

For and on Behalf of Board of Directors
Tierra Agrotech Limited


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

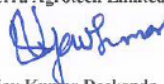
Date: 26-May-2026
Place: Hyderabad

Tierra Agrotech Limited
CIN: L01119TG2013PLC090004
Consolidated Balance Sheet as at March 31, 2026

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

Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
	2	(Audited)	(Audited)
I ASSETS			
Non-Current Assets			
(a) Property, Plant and Equipment	2	113.79	153.51
(b) Capital work in progress		-	-
(c) Goodwill	5	1,599.05	1,446.08
(d) Other Intangible assets	5	3,772.39	3,838.85
(e) Product under Development	6	411.75	190.39
(f) Right of Use Asset	3	63.07	1.04
(g) Financial Assets			
(i) Investments		-	-
(ii) Loans and advances	8	1,007.88	1,087.58
(iii) Other Financial Assets	9	38.86	41.15
(h) Deferred tax Asset (Net)	10	2,733.99	2,324.94
Total Non-Current Assets		9,740.80	9,083.53
Current Assets			
(a) Inventories	11	7,184.27	6,499.91
(b) Financial Assets			
i) Trade Receivables	12	1,633.42	967.43
ii) Cash and cash equivalents	13	33.10	354.35
iii) Bank Balance other than (ii) above	14	6.98	-
iv) Other Financial Assets	15	0.57	51.20
(c) Current Tax Assets (net)	16	50.79	56.21
(d) Other current assets	17	408.19	441.80
Total Current Assets		9,317.32	8,370.91
Total Assets		19,058.12	17,454.44
II EQUITY AND LIABILITIES			
Equity			
(a) Share Capital	18	6,559.37	6,559.37
(b) Other Equity	19	3,254.10	3,774.24
Total Equity		9,813.47	10,333.61
Liabilities			
Non-current liabilities:			
(a) Financial Liabilities			
i) Borrowings		-	-
ii) Other Financial Liabilities		-	-
iii) Lease Liabilities	23	65.87	-
(b) Provisions	22	92.20	71.36
(c) Deferred tax Liabilities (Net)		-	-
(e) Other non-Current liabilities	24	448.64	425.27
Total Non-Current Liabilities		606.70	496.63
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	25	1,860.33	60.27
(ii) Lease Liabilities	27	-	1.25
(iii) Trade payables			
(a) Total Outstanding dues of Micro and Small Enterprises	26	82.41	41.17
(b) Total Outstanding dues other than Micro and Small Enterprises	26	4,076.99	4,031.86
(iv) Other financial liabilities	28	116.89	362.60
(d) Provisions	29	137.92	209.74
(e) Other Current Liabilities	30	2,363.40	1,917.32
Total Current Liabilities		8,637.95	6,624.20
Total Equity and Liabilities		19,058.12	17,454.44
Material accounting policies	1		

For and on Behalf of Board of Directors
Tierra Agrotech Limited


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

Tierra Agrotech Limited CIN: L01119TG2013PLC090004		
Consolidated Statement of Cash flows for the Year Ended March 31, 2026		
<i>(All amounts in INR Lakhs, except for shares data and where otherwise stated)</i>		
Particulars	For the Year Ended March 31, 2026 (Audited)	For the Year Ended March 31, 2025 (Audited)
A. Cash Flows From Operating Activities:		
Net profit before taxation, and exceptional items	(898.53)	(1,580.71)
Adjusted for :		
Interest debited to P&L A/c	153.81	5.28
Interest on Lease	8.42	1.25
Interest on Fixed Deposit	(0.86)	(32.52)
Creditors Balances Written back	2.70	(8.68)
Gratuity and Leave encashment provision	39.19	30.53
Provision for Expected Credit Losses	134.57	101.19
Gain on Remeasurement	-5.56	-
Advances written off	-	-
Loss on Recognition of Lease Liability & ROU Assets	0.87	-
Gain on termination of lease	-2.35	(0.39)
Profit on sale of Intangible asset	-57.12	-
Depreciation and amortization expense	124.64	141.26
Operating profits before working capital changes	(500.22)	(1,342.79)
Changes in current assets and liabilities		
Decrease / (Increase) in Inventories	(684.36)	(2,353.45)
Decrease / (Increase) Trade Receivables	(800.55)	227.30
(Increase) / Decrease in Other Current assets and Financial Assets	84.23	62.30
Decrease / (Increase) in Other non-Current Financial Assets	2.28	7.40
Decrease / (Increase) in Bank Balance other than (ii) above	-6.98	-
Increase / (Decrease) in Trade Payables	83.67	1,953.31
Increase / (Decrease) in Other Financial Liabilities (Current and Non current)	(245.71)	101.85
Increase / (Decrease) in Provisions (Non-current & Current)	(118.37)	(29.79)
Increase / (Decrease) in Other Current Liabilities	446.08	(683.56)
Increase / (Decrease) in Other Non current Liabilities	23.37	21.41
Increase / (Decrease) in Loans and advances (Non-current)	79.70	(914.85)
Cash generated from operations	(1,636.85)	(2,950.88)
Income tax paid	5.42	(7.87)
Net cash generated from (used in) operating activities (A)	(1,631.42)	(2,958.75)
B. Cash Flows From Investing Activities:		
Payment for Purchase of PPE CWIP (Net of sale proceeds)	0.06	(7.71)
Payments for Purchase of Intangible Assets	(152.97)	-
Product Development Expenditure	(221.36)	-
Sale of Intangible Assets	68.00	-
Investments in Subsidiaries	-	-
On Account of Acquisition of Subsidiary	-	-
Receipt against loans and advances given to Wholly owned subsidiary	-	-
Loans and advances (Non-current)	-	-
Interest Received on Fixed Deposits	0.86	32.52
Net cash from (used in) investing activities (B)	(305.42)	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
Receipt / (Repayment) of Borrowings (Non-current & Current)	1,800.06	(1,979.40)
Interest paid on Loans and others	(153.81)	(5.28)
Interest Paid on Lease Liabilities	(8.42)	(1.25)
Payment Towards Reduction of Lease Liability	(15.27)	(27.26)
Net cash from (used in) financing activities (C)	1,622.56	2,766.51
D. Net increase / (decrease) in cash and cash equivalents (A+B+C)	(314.28)	(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	40.08	354.36
Cash & Cash Equivalents comprise:		
Cash in Hand	-	-
Balance with Banks	33.10	73.28
In Fixed Deposits with original maturity Less than 3 months	-	281.08
Cash and cash Equivalents	33.10	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 :	40.08	354.35

For and on Behalf of Board of Directors
Tierra Agrotech Limited


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

Independent Auditor's Report on Audit of Annual Consolidated Financial Results and Review of Quarterly Consolidated 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 Annual Consolidated Annual Financial Results

Opinion

We have audited the accompanying statement of annual consolidated financial results of **Tierra Agrotech Limited** (hereinafter referred to as the "Holding Company") and its Subsidiary (Holding Company and its subsidiary together referred to as the "Group") for the year ended March 31, 2026 (the "Statement"), attached herewith, being submitted by the Holding 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 Subsidiary referred to in Other Matters section below, the Consolidated Financial Results for the year ended March 31, 2026:

(i) includes the results of Tidas Agrotech Private Limited, which was a joint venture of the Company up to 21st August 2025 and became a wholly owned subsidiary of the Company with effect from 22nd August 2025 consequent to the acquisition of the remaining 50% equity shares.

(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 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 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, 2026.

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 section of our report. We are independent of the Group 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, 2026 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 Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial

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E-mail: rkandco@gmail.com, Website : www.rkandco.in



statements for the year ended March 31, 2026. 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 Group 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 Companies included in the Group responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 Holding Company, as aforesaid.

In preparing the Statement, the respective Management and Board of Directors of the Companies included in the Group 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 Companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

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, 2026, 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 Holding 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 Group 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 Group 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 statements/financial information of the entities within the Group, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial statements/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. Our responsibilities in this regard are further described in sub paragraph no. 1 of the "Other Matters" paragraph in this audit report.

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 Holding 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 / financial information in respect of Tidas Agrotech Private Limited, which was a joint venture till August 21, 2025 and became a wholly owned subsidiary with effect from August 22, 2025 reflects the total assets of Rs. 636.79 Lakhs as at March 31, 2026, total revenues of Rs. 2,573.68 Lakhs, total net profit of Rs. 83.35 Lakhs (before consolidation adjustments), total comprehensive income of Rs.83.35 Lakhs (before consolidation adjustments) for the year ended March 31, 2026 respectively, as considered in the Statement which have been audited by the other auditors whose reports on financial statements of these entities have been furnished to us by the management and our opinion on the Statement in so far as it relates to the amount and disclosures included in respect of and the Wholly owned subsidiary is based solely on the reports of such other auditors and the procedures performed by us are as stated in paragraph above.

Our opinion is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.



2. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year ended March 31, 2026 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

M. K. Reddy

Murali Krishna Reddy Telluri
Partner
Membership No. 223022

UDIN: 26223022EVPSUF2736

Date: 26-05-2026
Place: Hyderabad



Date: 26th May, 2026

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

Dear Sir,

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, 2026.

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
Whole Time Director
DIN: 06991267



Date: 26th May, 2026



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 consolidated Audited Financial Results for the Fourth Quarter and Year Ended 31st March, 2026.

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
Whole Time Director
DIN: 06991267



TIERRA AGROTECH LIMITED
7-1-24/2/D/SF/204, Flat No.204,
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