



Date: February 12, 2025

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

Sub: Integrated Filing (Financial) for the third quarter and nine months ended December 31, 2024.

Ref: Scrip Code – 543531

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are herewith submitting the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

This is for your information and necessary records.

Regards,

For **Tierra Agrotech Limited**

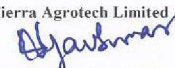
K. Anagha Devi
Company Secretary and Compliance Officer
M.No: A70068

Tierra Agrotech Limited
Registered Office: 7-1-24/2/D/SF/204, Greendale, Ameerpet, Hyderabad, Telangana State-500016
CIN: L01119TG2013PLC090004
Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months ended December 31, 2024
(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)

	Particulars	Quarter Ended			Nine Months Ended		Year ended
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income:						
	(a) Revenue from Operations (net)	478.83	603.94	425.61	6,077.27	5,965.12	6,714.37
	(b) Other Income	0.02	31.13	135.04	49.90	161.78	457.60
	Total income	478.84	635.07	560.65	6,127.17	6,126.90	7,171.97
2	Expenses:						
	(a) Purchases and Direct Expenses	584.27	221.38	420.73	2,342.58	1,921.80	4,740.46
	(b) Changes in inventories of Finished Goods, Work in Progress and Stock In trade	-11.34	411.69	134.84	2,338.68	1,874.21	(338.02)
	(c) Employee benefits expense	375.44	339.16	360.43	1,165.58	1,341.40	1,737.01
	(d) Finance costs	0.42	1.60	33.12	7.68	206.65	225.39
	(e) Depreciation and amortization expense	33.94	37.75	19.90	108.01	57.37	114.32
	(f) Other expenses	354.24	358.19	380.06	1,096.98	1,361.19	1,859.88
	Total expenses	1,336.97	1,369.78	1,349.08	7,059.50	6,762.62	8,339.03
3	Profit before tax (1-2)	(858.13)	(734.71)	(788.44)	(932.33)	(635.73)	(1,167.06)
4	Tax Expense						
	- Current tax	-	-	-	-	-	-
	- Deferred Tax	(224.69)	(198.67)	(206.35)	(259.84)	(161.55)	(286.26)
5	Profit / (Loss) for the period (3-4)	(633.44)	(536.04)	(582.09)	(672.49)	(474.18)	(880.80)
6	Other Comprehensive Income						
	(A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(1.31)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	0.34
	Total Other Comprehensive income net of taxes (5+6)	-	-	-	-	-	(0.97)
7	Total Comprehensive Income (5+6)	(633.44)	(536.04)	(582.09)	(672.49)	(474.18)	(881.77)
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	5,593.24
9	Other equity						4,712.43
10	Earnings per share (EPS) (Face Value ₹10/-each)						
	(a) Basic (₹)	(0.97)	(0.82)	(1.05)	(1.05)	(0.93)	(1.69)
	(b) Diluted (₹)	(0.97)	(0.82)	(1.05)	(1.05)	(0.93)	(1.69)
					Not annualized		Annualized

1. The above statement of Unaudited standalone financials results 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 February '12, 2025.
3. The Company operates in a single segment and the results pertain to a single segment and hence segmental reporting as per Ind AS 108 is not applicable
4. The Ind- AS financial results are reviewed by the statutory auditors of the company as per Regulation 33 SEBI (Listing obligations and disclosure) Regulations, 2015.
5. The results for the quarter ended 31st December, 2024 are also available on Bombay stock Exchange website, and on the company's website www.tierraagrotech.com
6. No material adjustments were made in the results for the current quarter/year which pertain to earlier periods/year. Hence, the figures have not been regrouped or reclassified.

Date: February 12, 2025
Place: Hyderabad

For and behalf of Board of Directors
Tierra Agrotech Limited

Vijay Kumar Deekonda
Whole Time Director
DIN:06991267



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

Review Report to

To the Board of Directors of Tierra Agrotech Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Tierra Agrotech Limited ("the Company"), for the quarter and nine months ended December 31, 2024 ("the Statement"), 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").
2. This 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 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 the 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 accompanying 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 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

UDIN: 25223022 3MJJZU9890

Place: Hyderabad
Date: 12-02-2025

Tierra Agrotech Limited
CIN: L01119TG2013PLC090004
Registered Office: 7-1-24/2/D/SF/204, Greendale, Ameerpet, Hyderabad, Telangana State-500016
Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended December 31, 2024
(All amounts in Indian Rupees lakhs, except share data and where otherwise stated)

	Particulars	Quarter Ended			Nine Months ended		Year ended	
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income:							
	(a) Revenue from Operations (net)	478.83	603.94	425.61	6,077.27	5,965.12	6,714.37	
	(b) Other Income	11.86	44.56	171.68	81.94	271.72	609.89	
	Total income	490.69	648.50	597.29	6,159.21	6,236.84	7,324.26	
2	Expenses:							
	(a) Purchases and Direct Expenses	584.27	221.38	420.73	2,342.58	1,921.80	4,740.46	
	(b) Changes in inventories of Finished Goods, Work in Progress and Stock In trade	(11.34)	411.69	123.94	2,338.68	1,874.21	(338.02)	
	(d) Employee benefits expense	379.95	343.39	364.70	1,178.54	1,366.10	1,766.75	
	(e) Finance costs	0.42	1.60	83.38	7.68	357.72	427.39	
	(f) Depreciation and amortisation expense	33.95	37.75	19.91	108.01	57.37	114.32	
	(g) Other expenses	354.54	360.29	380.09	1,099.98	1,367.84	1,879.36	
	Total expenses	1,341.78	1,376.10	1,392.74	7,075.47	6,945.05	8,590.25	
3	Profit before Exceptional items and Tax (1-2)	(851.10)	(727.61)	(795.45)	(916.26)	(708.21)	(1,265.99)	
4	Exceptional Items:	-	-	-	-	-	-	
5	Profit before share in net profit/(loss) from Joint Venture (3-4)	(851.10)	(727.61)	(795.45)	(916.26)	(708.21)	(1,265.99)	
6	Share in Net Profit/(Loss) of Joint Venture	-	-	-	-	-	-	
7	Profit Before tax (5+6)	(851.10)	(727.61)	(795.45)	(916.26)	(708.21)	(1,265.99)	
8	Tax Expense							
	- Current tax	-	-	-	-	-	-	
	- Deferred Tax	(224.69)	(198.67)	(206.35)	(259.84)	(161.55)	(345.20)	
9	Profit / (Loss) for the period (7-8)	(626.41)	(528.94)	(589.10)	(656.42)	(546.66)	(920.79)	
10	Other Comprehensive Income							
	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	8.25	
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	0.34	
	Total Other Comprehensive income	-	-	-	-	-	8.59	
11	Total Comprehensive Income (9+10)	(626.41)	(528.94)	(589.10)	(656.42)	(546.66)	(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	5,593.24	
13	Other equity						4,175.33	
14	Earnings per share (EPS) (Face Value ₹10/-each)							
	(a) Basic (₹)	(0.96)	(0.81)	(1.06)	(1.03)	(1.08)	(1.77)	
	(b) Diluted (₹)	(0.96)	(0.81)	(1.06)	(1.03)	(1.08)	(1.77)	
		Not Annualised					Annualised	

1. The above statement of Unaudited consolidated financials results 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 February '12, 2025.

3. The Company operates in a single segment and the results pertain to a single segment and hence segmental reporting as per Ind AS 108 is not applicable.

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

5. No material adjustments were made in the results for the current quarter/year which pertain to earlier periods/year. Hence, the figures have not been regrouped or reclassified.

6. 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.

7. The results for the quarter and nine months ended December 31, 2024 are also available on BSE Limited website, and on the company's website www.tierraagrotech.com

Date: February 12, 2025

Place: Hyderabad

For and behalf of Board of Directors

Tierra Agrotech Limited

Vijay Kumar Deekonda

Whole Time Director

DIN:06991267



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

Review Report to

To the Board of Directors of 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 subsidiaries together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income for the quarter and nine months ended December 31, 2024 ("the Statement") being submitted by the Parent pursuant to the requirement 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 Parent's Board of Directors, has been prepared in accordance 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 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.

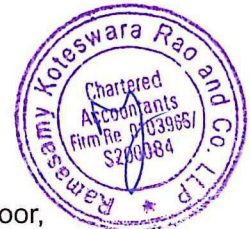
4. The Statement includes the results of the following entities:

Parent:

a) Tierra Agrotech Limited

Subsidiary:

a) Tierra Seed Science Private Limited



5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('IND AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of the subsidiary, whose unaudited interim financial results and other financial information are as follows;

Sl. No	Name of the Company	Quarter ended 31/12/2024 (Rs. In Lakhs)	Nine months ended 31/12/2024 (Rs. In Lakhs)
1	Tierra Seed Science Private Limited		
	-Revenue From Operations	Nil	Nil
	-Net Profit/ (Loss)	7.04	16.07
	-Comprehensive Income/ (Loss)	7.04	16.07

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: 25223022BMJJZV2498

Place: Hyderabad
Date: 12-02-2025

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Attached as Annexure 2

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – Not Applicable

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter) – Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable

Statement of Deviation / Variation in utilisation of funds raised

Name of listed entity	Tierra Agrotech Limited				
Mode of Fund Raising	Rights Issue of Equity Shares				
Dates of Raising Funds*	May 02, 2024				
Amount Raised	Rs. 48,30,65,750/-				
Report filed for Quarter ended	31 st December, 2024				
Monitoring Agency	Not Applicable				
Monitoring Agency Name, if applicable	Not Applicable				
Is there a Deviation/Variation in use of funds raised	No				
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders					
If Yes, Date of shareholder Approval	Not Applicable				
Explanation for the Deviation / Variation	Not Applicable				
Comments of the Audit Committee after review	Not Applicable				
Comments of the auditors, if any	Not Applicable				
Objects for which funds have been raised and where there has been a deviation, in the following table					
Original Object	Original Allocation	Modified allocation, if any	Funds Utilized till 31 st December, 2024	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks if any
The object of raising equity share capital by issuing warrants are: i. To meet the Long -Term Working Capital Requirements. ii. Investment in Shares of its Wholly Owned Subsidiary, namely Tierra Seed Science Private Limited iii. For the general corporate purposes.	Rs. 48,30,65,750/-	Not Applicable	Rs. 48,30,65,750	Nil	No Deviation

For Tierra Agrotech Limited



Vijay Kumar Deekonda

Vijay Kumar Deekonda
Whole time Director
DIN: 06991267