



TERA SOFT
Redefining IT Solutions

TERA SOFTWARE LIMITED

Regd. Office : # 8-2-293/82/A/1107,

Road Number 55, Jubilee Hills,

Hyderabad, Telangana 500033.

Tel : +91-40-2354 7447

E-mail : info@terasoftware.in

www.terasoftware.com

Date: 07th November, 2024

BSE Limited P.J. Towers, Dalal Street Mumbai - 400001	National Stock Exchange of India Limited Exchange Plaza, Bandar Kurla Complex Bandra (E), Mumbai – 400051
Scrip: 533982	Symbol: TERASOFT

Dear Sir/Madam,

Sub: Un-Audited Financial Results for the Quarter and Half-Year ended 30th September, 2024.

Ref: Regulation 30, 33 and other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This is to inform you that, the Board of Directors of the Company at their meeting held today i.e. Thursday, 7th November, 2024 at the Registered Office of the Company situated at Plot No.1107, Road No.55, Jubilee Hills, Hyderabad-500033, Telangana, India, has approved the Un-Audited Standalone & Consolidated Financial Results for the Quarter and Half-Year ended 30th September, 2024 along with Limited Review Report.

Board Meeting commenced at 03:00 p.m. and concluded at 06:40 p.m.

Kindly take the above information on your record.

Yours faithfully,

For TERA SOFTWARE LIMITED


CH. MALLIKARJUNA

CHINI
MALLIKARJU
NA

Digitally signed by CHINI
MALLIKARJUNA
DN: cn=CHINI MALLIKARJUNA, o=TERA
SOFTWARE LIMITED
Reason: I am the author of this
document
Location:
Date: 2024.11.07 13:40:05.20



Company Secretary & Compliance Officer
Mem. No. A47545



LIMITED REVIEW REPORT

Limited Review Report on Unaudited Standalone Financial Results for the Quarter & half year ended 30th September, 2024 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015.

To the Board of Directors of Tera Software Limited

We have reviewed the accompanying statement of unaudited standalone financial results of M/s. TERA SOFTWARE LIMITED, for the Quarter ended 30th September 2024 and year to date results for the period 01st April 2024 to 30th September 2024, being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation,2015 (as amended) including relevant circulars issued by the SEBI from time to time.

This Statement, which is the responsibility of the Company's Management and approved by the 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 ('the Act'), read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing specified under section 143(10) of the Act, 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.



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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 Ind AS 34, prescribed under Section 133 of the Act, 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.

Place: Hyderabad
Date: 07/11/2024

for Narven Associates
Chartered Accountants
FRN:005905S



G V Ramana
Partner
M.no.025995

UDIN: 24025995BKATDN6565

TERA SOFTWARE LIMITED
CIN L72200TG1994PLC018391

#8-2-293/82/A/1107, Plot no 1107, Road no 55, Jubilee Hills, Hyderabad-33.

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND HALF YEAR ENDED 30TH SEPTEMBER 2024

Rs. In Lakhs

PARTICULARS	QUARTER ENDED			For the Half Year Ended		For the Year Ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	30-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income from Operations						
(a) Net Sales /Income from operations (net of excise duty)	2,534.13	2,446.09	2,117.25	4,980.23	4,061.47	8,448.25
(b) Other operating Income	-	38.79	-	38.79	-	-
(c) Other Income	100.86	94.40	88.97	195.26	196.82	392.88
Total Income from Operations (net)	2,634.99	2,579.28	2,206.22	5,214.28	4,258.29	8,841.13
2. Expenses						
Purchases	-	-	-	-	-	-
Changes in inventories of finished goods, work-in-progress and stock in trade	-	-	7.56	-	7.56	7.56
Technical & Operation expense	1,806.18	1,642.88	1,323.56	3,449.00	2,553.89	5,568.69
Employee benefit expense	445.50	451.87	461.41	897.37	922.27	1,856.68
Finance costs	110.63	66.97	73.59	177.61	144.74	285.86
Depreciation & amortisation expense	3.60	3.60	3.82	7.21	7.67	14.98
Other Expenses	51.13	46.76	122.10	97.87	217.09	354.66
Total Expenses	2,417.04	2,212.08	1,992.04	4,629.06	3,853.22	8,088.43
3. Profit/(Loss) from ordinary activities but before Exceptional Items (1-2)	217.95	367.20	214.18	585.22	405.07	752.70
4. Add:	-	35.00	-	35.00	-	-
4. Less:	(39.26)	-	(139.47)	(39.26)	(139.47)	(139.47)
5. Profit/(Loss) from ordinary activities before tax (3-4)	178.69	402.20	74.71	580.96	265.60	613.23
6. Tax expense						
1) Current Tax	48.34	102.88	48.77	151.22	114.40	205.72
2) Tax Expenses relating to Earlier years	-	-	-	-	-	(31.76)
3) Deferred Tax	4.67	24.95	43.56	29.62	89.57	94.61
7. Profit/(Loss) from ordinary activities after tax (5-6)	125.67	274.38	(17.62)	400.12	61.63	344.66
8. Extraordinary items (net of tax Rs expense Lakhs)	-	-	-	-	-	-
9. Net Profit/(Loss) before Other comprehensive income (7-8)	125.67	274.38	(17.62)	400.12	61.63	344.66
10. Other Comprehensive Income						
Add: (i) Items that will be reclassified to profit or loss	9.25	47.81	(42.45)	57.06	49.50	93.95
Less: (ii) Income Tax relating to items that will be reclassified to profit or loss	(2.33)	(12.03)	10.68	(14.36)	(12.46)	(23.65)
11. Net Profit/(Loss) for the period (9-10)	137.25	334.22	(49.39)	471.54	123.59	462.26
12. Paid up Equity Share Capital (Face Value Rs 10/-)	1,251.19	1,251.19	1,251.19	1,251.19	1,251.19	1,251.19
Reserves (excluding Revaluation Reserve as per the Balance Sheet of previous accounting year)						9,997.91
Earning Per equity share (for continuing operations):						
(1) Basic	1.00	2.19	(0.14)	3.20	0.49	2.75
(2) Diluted	1.00	2.19	(0.14)	3.20	0.49	2.75
Earning Per equity share (for discontinued & Continuing operations):						
(1) Basic	1.00	2.19	(0.14)	3.20	0.49	2.75
(2) Diluted	1.00	2.19	(0.14)	3.20	0.49	2.75

For Tera Software Limited


Chairman and Managing Director

TERA SOFTWARE LIMITED
CIN L72200TG1994PLC018391
#8-2-293/82/A/1107, Plot no 1107, Road no 55, Jubilee Hills, Hyderabad-33.
SEGMENT WISE REVENUE AND RESULTS

Rs. In Lakhs

PARTICULARS	QUARTER ENDED			For the Half Year Ended		For the Year Ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	30-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
a) Integrated Solutions Division	-	-	-	-	-	-
b) Technical Division	1,727.01	1,475.42	1,510.38	3,202.43	2,978.00	6,016.15
c) Projects Division	807.12	1,009.46	606.88	1,816.58	1,083.47	2,432.10
Net sales/Income from operations	2,534.13	2,484.88	2,117.25	5,019.01	4,061.47	8,448.25
2. Segment Results [Profit / (Loss) before Tax and Interest from each Segment]						
a) Integrated Solutions Division	-	-	-	-	-	-
b) Technical Division	278.04	51.96	51.96	330.00	137.81	238.54
c) Projects Division	70.01	403.06	354.40	473.13	607.61	1,102.32
Total	348.05	455.02	406.36	803.13	745.42	1,340.86
Less: i) Interest Expenses	110.64	66.97	73.59	177.61	144.74	285.86
ii) Un-allocable expenditure (Net)	120.33	115.26	207.55	235.56	392.44	695.19
Add: Interest and Other Income	100.86	94.40	88.97	195.26	196.82	392.88
Total Profit/(Loss) Before Exceptional items	217.94	367.19	214.19	585.22	405.06	752.69
Add:	-	35.00		35.00		
Less:	(39.26)		139.47	(39.26)	139.47	139.47
Total Profit/(Loss) after Exceptional items	178.68	402.19	74.72	580.96	265.59	613.22
Segment Assets						
Integrated Solutions Division	70.58	16.23	25.30	70.58	25.30	6.96
Technical Division	1,951.37	1,695.69	1,593.63	1,951.37	1,593.63	1,368.05
Projects Division	12,841.54	12,721.93	13,224.76	12,841.54	13,224.76	12,501.38
Unallocable	4,582.69	5,279.34	5,445.10	4,582.69	5,445.10	5,402.71
Total	19,446.18	19,713.19	20,288.79	19,446.18	20,288.79	19,279.10
Segment Liabilities						
Integrated Solutions Division	336.07	334.72	333.14	336.07	333.14	334.40
Technical Division	801.57	967.72	746.48	801.57	746.48	1,178.20
Projects Division	1,731.50	1,728.10	3,625.25	1,731.50	3,625.25	1,770.50
Unallocable	16,577.04	16,682.65	15,583.92	16,577.04	15,583.92	15,996.00
Total	19,446.18	19,713.19	20,288.79	19,446.18	20,288.79	19,279.10
(Segment Assets - Liabilities)						
Integrated Solutions Division	(265.49)	(318.49)	(307.84)	(265.49)	(307.84)	(327.44)
Technical Division	1,149.80	727.97	847.15	1,149.80	847.15	189.85
Projects Division	11,110.04	10,993.83	9,599.51	11,110.04	9,599.51	10,730.88
Unallocable	(11,994.35)	(11,403.31)	(10,138.82)	(11,994.35)	(10,138.82)	(10,593.29)
Total	-	-	-	-	-	-

For Tera Software Limited
[Signature]
Chairman and Managing Director

STATEMENT OF ASSETS AND LIABILITIES

Rs. In Lakhs

Particulars	Half Year Ended		Year Ended	
	Unaudited		Audited	
	30th September 2024		31st March 2024	
I. ASSETS				
1. Non-current assets				
(i) Property, Plant & Equipment	2,652.34		2,659.55	
(ii) Financial Assets				
(a) Investment	0.74		0.74	
(b) Other financial assets	245.79		270.30	
(iii) Other non current assets	528.42		492.44	
(iv) Deferred tax Asset (net)	197.88	3,625.17	213.14	3,636.17
2. Current assets				
(i) Inventories	4.72		4.72	
(ii) Financial Assets				
(a) Trade receivables	12,329.45		12,420.20	
(b) Cash and Cash Equivalents	1,104.90		2,027.57	
(c) Other financial assets	3,106.54		1,812.12	
(iii) Other current assets	939.36	17,484.97	769.18	17,033.79
		21,110.14		20,669.96
II EQUITY AND LIABILITIES				
A Equity				
(a) Equity Share Capital	1,251.19		1,251.19	
(b) Other Equity	10,469.49	11,720.68	9,997.91	11,249.10
B Liabilities				
1. Non-current liabilities				
(i) Financial liabilities				
(a) Borrowings	525.69		538.29	
(ii) Provisions	106.64	632.33	152.44	690.73
2. Current liabilities				
(i) Financial liabilities				
(a) Borrowings	2,362.13		2,807.58	
(b) Trade payables				
Total Outstanding dues to Micro enterprises and small enterprises				
Total Outstanding dues to creditors other than Micro enterprises and small enterprises	4,547.18		4,166.21	
(c) Other financial liabilities	736.88		749.84	
(ii) Other current liabilities	740.21		787.95	
(iii) Provisions	370.73	8,757.13	218.55	8,730.13
		21,110.14		20,669.96

Notes:

- The above financial results for the Quarter ended and Half Year ended 30th September, 2024 have been reviewed by the Audit Committee and were approved by the Board of Directors of the Company at their respective meetings held on 7th November, 2024
- This statement is as per regulation 33 of the SEBI (Listing obligations and disclosure Requirements) Regulations, 2015. These financial results of the Company were prepared in accordance with the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 ("the act") read with relevant rules issued there under ("Ind AS") and other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI").
- Exceptional Item of Rs. 39.26 Lakhs consists of expenditure pertaining to the previous periods for the Davanagere project, for which bills have been received and accounted during the Quarter, pursuant to a retrospective approval received in the project.
- Fixed Assets of the company with gross block value of Rs.838.69 Lakhs have been subjected to an Ad-interim attachment by the sessions court, Vijayawada dt: 08-04-2024 on the application by the Govt. of. AP. The court has ordered the company prohibiting the transfer or alienating the listed properties till further orders.
- Corresponding quarter/Year figures have been re-grouped /re-classified wherever necessary to confirm to the classification of the current period.

Place: Hyderabad
Date: 07-11-2024



For Tera Software Limited

T. Gopichand
Chairman & Managing Director
DIN : 00107886

TERA SOFTWARE LIMITED

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 30.09.2024 and 31.03.2024

Rupees in Lakhs

Particulars	Half Year Ended 30.09.2024	Year Ended 31.03.2024
A. Cash flow from operating activities		
Net Profit / (Loss) before tax as per Profit & Loss Statement	580.96	613.23
Adjustments for:		
Depreciation and amortisation	7.21	14.98
Sundry Credit Balances Written Back	-	-
Interest Income	(26.13)	(65.47)
Bad Debts Written Off		57.08
Finance Cost	177.61	285.86
Advances Written off	-	-
Exceptional Item		139.47
Changes in Assets and Liabilities:		
Trade receivables	125.43	322.91
Other Financial Assets and Other Assets	24.51	(24.73)
Other Non Current Assets	-35.98	12.36
Other Financial Assets	(1,294.42)	(1,152.86)
Other Current Assets	-170.18	175.43
Inventories	-	7.56
Trade Payables	319.40	(420.85)
Long Term Provisions	(48.59)	(13.92)
Other Current Liabilities	(47.74)	(116.97)
Short Term Provisions	170.23	174.32
Other Financial Liabilities	48.61	(71.16)
Cash generated from operations	(169.08)	(62.75)
Income tax paid	136.86	205.72
Net cash flow from operating activities (A)	(305.94)	(268.47)
B. Cash flow from investing activities		
Property, Plant & Equipment	(7.21)	(14.98)
Sale of Land	-	-
Interest Income	26.13	65.47
Net cash flow from Investing activities (B)	18.92	50.49
C. Cash flow from financing activities		
Short Term Borrowings(Net)	-445.45	876.07
Long Term Borrowings	-12.60	54.55
Interest Paid	(177.61)	(285.86)
Net cash flow from Financing activities (C)	(635.66)	644.76
Net increase in Cash and cash equivalents (A+B+C)	(922.68)	426.78
Opening balance of Cash and cash equivalents	2,027.57	1,600.81
Closing balance of Cash and cash equivalents	1,104.90	2,027.59
Components of Cash and Cash Equivalents		
Cash and cheques on Hand	9.90	9.47
Balances with Banks		
-On Current Accounts	4.03	1,512.43
-On Deposit Accounts	1,090.97	505.67
Cash and cash Equivalent as per Note 7	1,104.90	2,027.57

Place: Hyderabad

Date : 07-11-2024



For Tera Software Limited

T. Gopichand

T. Gopichand

Chairman & Managing Director

DIN : 00107886



LIMITED REVIEW REPORT on Unaudited Consolidated Financial Results for the Quarter & half year ended 30th September, 2024 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of directors,
TERA SOFTWARE LIMITED
Hyderabad.

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of **M/s TERA SOFTWARE LIMITED**, ("the Company") and its subsidiary (the company and its subsidiary together referred to as ("the Group")) for the quarter and half year ended on September 30, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the financial statements based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of interim financial information issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, 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.

We also performed procedures in accordance with circular issued by SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, amended to the extent applicable.

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

Name of the Company	Relation
TS Innovations Private Limited	Indian Subsidiary





5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. Our Conclusion is not modified in respect of this matter.
7. The consolidated Unaudited Financial results include the Interim Unaudited Financials of M/s. TS Innovations Private Limited, whose financial statements and other financial information have been reviewed by us, whose financial statements reflect total assets of Rs.0.71 lakhs as at 30th September, 2024, and Net assets of Rs.0.46 lakhs as at 30th September, 2024 in the consolidated balance sheet and total revenues of Rs. Nil, total net Loss of Rs.0.53 lakhs for the six months period ended at 30th September, 2024 as considered in the consolidated financial statements. These financial results/statements and other financial information have been reviewed by us, whose reports have been furnished to us by the Management. Our opinion, in so far as it relates to the affairs of these subsidiary, is based solely on our review.

Place: Hyderabad
Date: 07-11-2024

For Narven Associates
Chartered Accountants
Firm Regn. No: 005905S




G V Ramana
Partner
M.No.: 025955
UDIN:24025995BKATDO4240

TERA SOFTWARE LIMITED
CIN L72200TG1994PLC018391

#8-2-293/82/A/1107, Plot no,1107, Road no 55, Jubilee Hills, Hyderabad-33.

STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND HALF YEAR ENDED 30TH SEPTEMBER 2024

Rs. In Lakhs

PARTICULARS	QUARTER ENDED			For the Half Year Ended		For the Year Ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	30-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income from Operations						
(a) Net Sales /Income from operations (net of excise duty)	2,534.13	2,446.09	2,117.25	4,980.23	4,061.47	8,448.25
(b) Other operating Income	-	38.79	-	38.79	-	-
(c) Other Income	100.86	94.40	88.97	195.26	196.82	392.88
Total Income from Operations (net)	2,634.99	2,579.28	2,206.22	5,214.28	4,258.29	8,841.13
2. Expenses						
Purchases	-	-	-	-	-	-
Changes in inventories of finished goods, work-in-progress and stock in trade	-	-	7.56	-	7.56	7.56
Technical & Operation expense	1,806.18	1,642.88	1,323.56	3,449.00	2,553.89	5,568.69
Employee benefit expense	445.50	451.87	461.41	897.37	922.27	1,856.68
Finance costs	110.63	66.97	73.59	177.61	144.74	285.86
Depreciation & amortisation expense	3.60	3.60	3.82	7.21	7.67	14.98
Other Expenses	51.17	46.75	122.10	97.90	217.09	355.17
Total Expenses	2,417.08	2,212.07	1,992.04	4,629.09	3,853.22	8,088.94
3. Profit/(Loss) from ordinary activities but before Exceptional Items (1-2)	217.91	367.21	214.18	585.19	405.07	752.19
4.Add:	-	35.00	-	35.00	-	-
4. Less:	(39.26)	-	(139.47)	(39.26)	(139.47)	(139.47)
5. Profit/(Loss) from ordinary activities before tax (3-4)	178.65	402.21	74.71	580.93	265.60	612.72
6. Tax expense						
1) Current Tax	48.34	102.88	48.77	151.22	114.40	205.72
2) Tax Expenses relating to Earlier years	-	-	-	-	-	(31.76)
3) Deferred Tax	4.67	24.95	43.56	29.62	89.57	94.61
7. Profit/(Loss) from ordinary activities after tax (5-6)	125.63	274.39	(17.62)	400.09	61.63	344.15
8. Extraordinary items (net of tax Rs expense Lakhs)	-	-	-	-	-	-
9. Net Profit/(Loss) before Other comprehensive income (7-8)	125.63	274.39	(17.62)	400.09	61.63	344.15
10. Other Comprehensive Income						
Add: (i) Items that will be reclassified to profit or loss	9.25	47.81	(42.45)	57.06	49.50	93.95
Less: (ii) Income Tax relating to items that will be reclassified to profit or loss	(2.33)	(12.03)	10.68	(14.36)	(12.46)	(23.65)
11. Net Profit/(Loss) for the period (9-10)	137.21	334.23	(49.39)	471.51	123.59	461.75
12. Paid up Equity Share Capital (Face Value Rs 10/-)	1,251.19	1,251.19	1,251.19	1,251.19	1,251.19	1,251.19
Reserves (excluding Revaluation Reserve as per the Balance Sheet of previous accounting year)						9,997.41
Earning Per equity share (for continuing operations):						
(1) Basic	1.00	2.19	(0.14)	3.20	0.49	2.75
(2)Diluted	1.00	2.19	(0.14)	3.20	0.49	2.75
Earning Per equity share (for discontinued & Continuing operations):						
(1) Basic	1.00	2.19	(0.14)	3.20	0.49	2.75
(2)Diluted	1.00	2.19	(0.14)	3.20	0.49	2.75

For Tera Software Limited


Chairman and Managing Director

TERA SOFTWARE LIMITED
CIN L72200TG1994PLC018391
#8-2-293/82/A/1107, Plot no 1107, Road no 55, Jubilee Hills, Hyderabad-33.
CONSOLIDATED SEGMENT WISE REVENUE AND RESULTS

Rs. In Lakhs

PARTICULARS	QUARTER ENDED			For the Half Year Ended		For the Year Ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	30-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
a) Integrated Solutions Division	-	-	-	-	-	-
b) Technical Division	1,727.01	1,475.42	1,510.38	3,202.43	2,978.00	6,016.15
c) Projects Division	807.12	1,009.46	606.88	1,816.58	1,083.47	2,432.10
Net sales/Income from operations	2,534.13	2,484.88	2,117.25	5,019.01	4,061.47	8,448.25
2. Segment Results [Profit / (Loss) before Tax and Interest from each Segment]						
a) Integrated Solutions Division	-	-	-	-	-	-
b) Technical Division	278.04	51.96	51.96	330.00	137.81	238.54
c) Projects Division	30.75	403.06	354.40	433.87	607.61	1,102.32
Total	308.79	455.02	406.36	763.87	745.42	1,340.86
Less: i) Interest Expenses	110.64	66.97	73.59	177.61	144.74	285.86
ii) Un-allocable expenditure (Net)	81.11	115.24	207.56	196.33	392.43	695.69
Add: Interest and Other Income	100.86	94.40	88.97	195.26	196.82	392.88
Total Profit/(Loss) Before Exceptional Items	217.90	367.21	214.18	585.19	405.07	752.19
Add:	-	35.00	-	35.00	-	-
Less:	(39.26)	-	(139.47)	(39.26)	(139.47)	(139.47)
Total Profit/(Loss) after Exceptional items	178.64	402.21	74.71	580.93	265.60	612.72
Segment Assets						
Integrated Solutions Division	70.58	16.23	25.30	70.58	25.30	6.96
Technical Division	1,951.37	1,695.69	1,593.63	1,951.37	1,593.63	1,368.05
Projects Division	12,841.54	12,721.93	13,224.76	12,841.54	13,224.76	12,501.38
Unallocable	4,582.69	5,279.34	5,445.10	4,582.69	5,445.10	5,402.71
Total	19,446.18	19,713.19	20,288.79	19,446.18	20,288.79	19,279.10
Segment Liabilities						
Integrated Solutions Division	336.07	334.72	333.14	336.07	333.14	334.40
Technical Division	801.57	967.72	746.48	801.57	746.48	1,178.20
Projects Division	1,731.50	1,728.10	3,625.25	1,731.50	3,625.25	1,770.50
Unallocable	16,577.04	16,682.65	15,583.92	16,577.04	15,583.92	15,996.00
Total	19,446.18	19,713.19	20,288.79	19,446.18	20,288.79	19,279.10
(Segment Assets - Liabilities)						
Integrated Solutions Division	(265.49)	(318.49)	(307.84)	(265.49)	(307.84)	(327.44)
Technical Division	1,149.80	727.97	847.15	1,149.80	847.15	189.85
Projects Division	11,110.04	10,993.83	9,599.51	11,110.04	9,599.51	10,730.88
Unallocable	(11,994.35)	(11,403.31)	(10,138.82)	(11,994.35)	(10,138.82)	(10,593.29)
Total	-	-	-	-	-	-

For Tera Software Limited

Chaud

Chairman and Managing Director

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

Rs. In Lakhs

Particulars	Half Year Ended		Year Ended	
	Unaudited		Audited	
	30th September 2024		31st March 2024	
I. ASSETS				
1. Non-current assets				
(i) Property, Plant & Equipment	2,652.34		2,659.55	
(ii) Financial Assets				
(a) Investment	-		-	
(b) Other financial assets	245.79		332.00	
(iii) Other non current assets	528.42		492.44	
(iv) Deferred tax Asset (net)	197.88	3,624.43	213.14	3,697.13
2. Current assets				
(i) Inventories	4.72		4.72	
(ii) Financial Assets				
(a) Trade receivables	12,329.45		12,420.20	
(b) Cash and Cash Equivalents	1,105.62		2,028.87	
(c) Other financial assets	3,106.54		1,812.12	
(iii) Other current assets	939.36	17,485.69	769.18	17,035.09
		21,110.12		20,732.22
II EQUITY AND LIABILITIES				
A Equity				
(a) Equity Share Capital	1,251.19		1,251.19	
(b) Other Equity	10,469.22	11,720.41	9,997.67	11,248.86
B Liabilities				
1. Non-current liabilities				
(i) Financial liabilities				
(a) Borrowings	525.69		538.29	
(ii) Provisions	106.64	632.33	152.44	690.73
2. Current liabilities				
(i) Financial liabilities				
(a) Borrowings	2,362.13		2,807.58	
(b) Trade payables				
Total Outstanding dues to Micro enterprises and small enterprises	-		-	
Total Outstanding dues to creditors other than Micro enterprises and small enterprises				
(c) Other financial liabilities	4,547.18		4,227.78	
(ii) Other current liabilities	737.13		750.77	
(iii) Provisions	740.21		787.95	
	370.73	8,757.38	218.55	8,792.63
		21,110.12		20,732.22

Notes:

- The above financial results for the Quarter ended and Half Year ended 30th September, 2024 have been reviewed by the Audit Committee and were approved by the Board of Directors of the Company at their respective meetings held on 7th November, 2024
- This statement is as per regulation 33 of the SEBI (Listing obligations and disclosure Requirements) Regulations, 2015. These financial results of the Company were prepared in accordance with the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 ("the act") read with relevant rules issued there under ("Ind AS") and other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI").
- Exceptional Item of Rs. 39.26 Lakhs consists of expenditure pertaining to the previous periods for the Davanagere project, for which bills have been received and accounted during the Quarter, pursuant to a retrospective approval received in the project.
- Fixed Assets of the company with gross block value of Rs.838.69 Lakhs have been subjected to an Ad-interim attachment by the sessions court, Vijayawada dt: 08-04-2024 on the application by the Govt. of. AP. The court has ordered the company prohibiting the transfer or alienating the listed properties till further orders.
- Corresponding quarter/Year figures have been re-grouped /re-classified wherever necessary to confirm to the classification of the current period.

Place: Hyderabad
Date : 07-11-2024



For Tera Software Limited
T. Gopichand
T. Gopichand
Chairman & Managing Director
DIN : 00107886

TERA SOFTWARE LIMITED

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 30.09.2024 and 31.03.2024

Rupees in Lakhs

Particulars	Half Year Ended 30.09.2024	Year Ended 31.03.2024
A. Cash flow from operating activities		
Net Profit / (Loss) before tax as per Profit & Loss Statement	580.96	613.23
Adjustments for:		
Depreciation and amortisation	7.21	14.98
Sundry Credit Balances Written Back	-	-
Interest Income	(26.13)	(65.47)
Bad Debts Written Off		57.08
Finance Cost	177.61	285.86
Advances Written off	-	-
Exceptional Item		139.47
Changes in Assets and Liabilities:		
Trade receivables	125.43	322.91
Other Financial Assets and Other Assets	24.51	(24.73)
Other Non Current Assets	-35.98	12.36
Other Financial Assets	(1,294.42)	(1,152.86)
Other Current Assets	-170.18	175.43
Inventories	-	7.56
Trade Payables	319.40	(420.85)
Long Term Provisions	(48.59)	(13.92)
Other Current Liabilities	(47.74)	(116.97)
Short Term Provisions	170.23	174.32
Other Financial Liabilities	48.61	(71.16)
Cash generated from operations	(169.08)	(62.75)
Income tax paid	136.86	205.72
Net cash flow from operating activities (A)	(305.94)	(268.47)
B. Cash flow from investing activities		
Property, Plant & Equipment	(7.21)	(14.98)
Sale of Land	-	-
Interest Income	26.13	65.47
Net cash flow from Investing activities (B)	18.92	50.49
C. Cash flow from financing activities		
Short Term Borrowings(Net)	-445.45	876.07
Long Term Borrowings	-12.60	54.55
Interest Paid	(177.61)	(285.86)
Net cash flow from Financing activities (C)	(635.66)	644.76
Net increase in Cash and cash equivalents (A+B+C)	(922.68)	426.78
Opening balance of Cash and cash equivalents	2,027.57	1,600.81
Closing balance of Cash and cash equivalents	1,104.90	2,027.59
Components of Cash and Cash Equivalents		
Cash and cheques on Hand	9.90	9.47
Balances with Banks		
-On Current Accounts	4.03	1,512.43
-On Deposit Accounts	1,090.97	505.67
Cash and cash Equivalent as per Note 7	1,104.90	2,027.57

Place: Hyderabad
Date : 07-11-2024



For Tera Software Limited

T. Gopichand

T. Gopichand
Chairman & Managing Director

DIN : 00107886