

TERA SOFTWARE LIMITED

CIN L72200TG1994PLC018391

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026

PARTICULARS	QUARTER ENDED			Rs. in Lakhs
	30-06-2026	31-03-2026	30-06-2025	YEAR ENDED
	Unaudited	Audited	Unaudited	31-03-2026 Audited
1. Income from Operations				
(a) Net Sales /Income from operations (net of excise duty)	4,987.11	7,473.72	3,274.04	23,804.53
(b) Other operating Income	-	-	-	-
(c) Other Income	118.80	106.20	94.15	392.99
Total Income from Operations (net)	5,105.91	7,579.92	3,368.19	24,197.52
2. Expenses				
Purchases	-	-	-	-
Changes in inventories of finished goods, work-in-progress and stock in trade	-	-	-	-
Technical & Operation expense	3,042.88	5,191.64	1,916.25	16,235.69
Employee benefit expense	1,031.64	1,117.78	539.20	3,345.30
Finance costs	216.73	191.33	199.55	744.57
Depreciation & amortisation expense	21.82	21.34	11.28	70.83
Other Expenses	197.42	191.66	67.88	553.10
Total Expenses	4,510.50	6,713.75	2,734.16	20,949.49
3. Profit/(Loss) from ordinary activities but before Exceptional Items (1-2)	595.41	866.17	634.03	3,248.03
4. Add: Exceptional Items	-	-	-	-
4. Less: Exceptional Items	-	-	-	-
5. Profit/(Loss) from ordinary activities before tax (3-4)	595.41	866.17	634.03	3,248.03
6. Tax expense				
1) Current Tax	140.34	190.54	164.66	813.68
2) Tax Expenses relating to Earlier years	-	(27.39)	-	(27.39)
3) Deferred Tax	(9.79)	(19.03)	3.96	(18.73)
7. Profit/(Loss) from ordinary activities after tax (5-6)	464.86	722.06	465.41	2,480.46
8. Extraordinary items (net of tax Rs expense _____ Lakhs)	-	-	-	-
9. Net Profit/(Loss) before Other comprehensive income (7-8)	464.86	722.06	465.41	2,480.46
10. Other Comprehensive Income				
Add: (i) Items that will be reclassified to profit or loss	73.23	(45.74)	(16.66)	(3.73)
Less: (ii) Income Tax relating to items that will be reclassified to profit or loss	(18.43)	11.51	4.19	0.94
11. Net Profit/(Loss) for the period (9-10)	519.66	687.83	452.95	2,477.67
12. Paid up Equity Share Capital (Face Value Rs 10/-)	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)				13,346.37
Earning Per equity share (for continuing operations):				
(1) Basic	3.72	5.77	3.72	19.82
(2) Diluted	3.72	5.77	3.72	19.82
Earning Per equity share (for discontinued & Continuing operations):				
(1) Basic	3.72	5.77	3.72	19.82
(2) Diluted	3.72	5.77	3.72	19.82

For TERA SOFTWARE LIMITED

Chairman and Managing Director

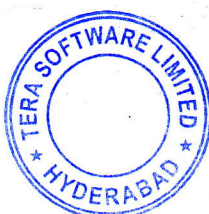


TERA SOFTWARE LIMITED
CIN L72200TG1994PLC018391
#8-2-293/82/A/1107, Plot no 1107, Road no 55, Jubilee Hills, Hyderabad-33.
SEGMENT WISE REVENUE AND RESULTS

PARTICULARS	QUARTER ENDED			Rs. in Lakhs
				YEAR ENDED
	30-06-2026	31-03-2026	30-06-2025	31-03-2026
	Unaudited	Audited	Unaudited	Audited
1. Segment Revenue				
a) Integrated Solutions Division	-	-	-	-
b) Technical Division	1,681.41	1,622.90	1,632.24	7,596.00
c) Projects Division	3,305.70	5,850.82	1,641.80	16,208.53
Net sales/Income from operations	4,987.11	7,473.72	3,274.04	23,804.53
2. Segment Results [Profit / (Loss) before Tax and Interest from each Segment]				
a) Integrated Solutions Division	-	-	-	-
b) Technical Division	65.68	(21.59)	96.48	306.50
c) Projects Division	864.52	1,226.60	814.34	4,134.50
Total	930.20	1,205.01	910.82	4,441.00
Less: i) Interest Expenses	216.73	191.33	199.55	744.58
ii) Un-allocable expenditure (Net)	236.73	253.71	171.57	841.38
Add: Interest and Other Income	118.67	106.20	94.15	392.99
Total Profit/(Loss) Before Exceptional items	595.41	866.17	633.85	3,248.03
Exceptional Item: Add	-	-	-	-
Less:	-	-	-	-
Total Profit/(Loss) after Exceptional items	595.41	866.17	633.85	3,248.03
Segment Assets				
Integrated Solutions Division	-	-	16.14	-
Technical Division	3,739.01	3,552.68	1,627.28	3,552.68
Projects Division	21,066.50	20,290.00	14,301.36	20,290.00
Unallocable	4,909.56	4,210.94	4,976.90	4,210.94
Total	29,715.07	28,053.62	20,921.68	28,053.62
Segment Liabilities				
Integrated Solutions Division	379.42	379.65	343.09	379.65
Technical Division	1,509.89	964.97	1,185.86	964.97
Projects Division	5,483.65	6,169.59	2,197.79	6,169.59
Unallocable	22,342.11	20,539.41	17,195.10	20,539.41
Total	29,715.07	28,053.62	20,921.84	28,053.62
(Segment Assets - Liabilities)				
Integrated Solutions Division	(379.42)	(379.65)	(326.95)	(379.65)
Technical Division	2,229.12	2,587.71	441.42	2,587.71
Projects Division	15,582.85	14,120.41	12,103.57	14,120.41
Unallocable	(17,432.55)	(16,328.47)	(12,218.04)	(16,328.47)
Total	-	-	-	-

Notes:

- The above financial results for the Quarter ended 30th June, 2026 have been reviewed by the Audit Committee and were approved by the Board of Directors of the Company at their respective meetings held on 11-08-2026
- During the quarter, the Company has discharged an additional GST liability aggregating to ₹80.03 lakhs, comprising GST of ₹42.99 lakhs, interest of ₹30.59 lakhs and penalty of ₹6.45 lakhs, pursuant to an order issued by the Directorate General of GST Intelligence (DGGI) in respect of works contract services pertaining to earlier years. The aforesaid amount is debited to the P&L account for the quarter.
- 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").
- Corresponding quarter/Year figures have been re-grouped /re-classified wherever necessary to confirm to the classification of the current period.



For Tera Software Limited

(Signature)

T. Gopichand
Chairman & Managing Director
DIN : 00107886

Place: Hyderabad
Date : 11-08-2026



LIMITED REVIEW REPORT

Limited Review Report on Unaudited Standalone Financial Results for the Quarter ended 30th June, 2026 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 June 2026 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 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 issue a report on these financial statements 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.

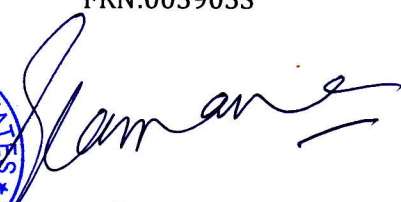


Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles 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: 11/08/2026.

for Narven Associates
Chartered Accountants
FRN:005905S




G V Ramana
Partner
M.no.025995
UDIN:26025995YANFJT5313

TERA SOFTWARE LIMITED
CIN L72200TG1994PLC018391

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

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026

PARTICULARS	QUARTER ENDED			Rs. in Lakhs
	30-06-2026	31-03-2026	30-06-2025	YEAR ENDED
	Unaudited	Audited	Unaudited	31-03-2026 Audited
1. Income from Operations				
(a) Net Sales /Income from operations (net of excise duty)	4,987.11	7,473.72	3,274.04	23,804.53
(b) Other operating Income	-	-	-	-
(c) Other Income	118.80	106.20	94.15	392.99
Total Income from Operations (net)	5,105.91	7,579.92	3,368.19	24,197.52
2. Expenses				
Purchases	-	-	-	-
Changes in inventories of finished goods, work-in-progress and stock in trade	-	-	-	-
Technical & Operation expense	3,042.88	5,191.64	1,908.21	16,235.69
Employee benefit expense	1,031.64	1,117.78	539.20	3,345.30
Finance costs	216.73	191.33	199.55	744.57
Depreciation & amortisation expense	21.82	21.34	11.28	70.83
Other Expenses	197.53	191.72	76.17	553.49
Total Expenses	4,510.61	6,713.81	2,734.41	20,949.88
3. Profit/(Loss) from ordinary activities but before Exceptional Items (1-2)	595.30	866.11	633.78	3,247.64
4.Add: Exceptional Items	-	-	-	-
4. Less: Exceptional Items	-	-	-	-
5. Profit/(Loss) from ordinary activities before tax (3-4)	595.30	866.11	633.78	3,247.64
6. Tax expense				
1) Current Tax	140.34	190.54	164.66	813.68
2) Tax Expenses relating to Earlier years	-	(27.39)	-	(27.39)
3) Deferred Tax	(9.79)	(19.03)	3.96	(18.73)
7. Profit/(Loss) from ordinary activities after tax (5-6)	464.75	722.00	465.16	2,480.07
8. Extraordinary items (net of tax Rs expense ___ Lakhs)	-	-	-	-
9. Net Profit/(Loss) before Other comprehensive income (7-8)	464.75	722.00	465.16	2,480.07
10. Other Comprehensive Income				
Add: (i) Items that will be reclassified to profit or loss	73.23	(45.74)	(16.66)	(3.73)
Less: (ii) Income Tax relating to items that will be reclassified to profit or loss	(18.43)	11.51	4.19	0.94
11. Net Profit/(Loss) for the period (9-10)	519.55	687.77	452.69	2,477.28
12. Paid up Equity Share Capital (Face Value Rs 10/-)	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)				13,344.63
Earning Per equity share (for continuing operations):				
(1) Basic	3.71	5.77	3.72	19.82
(2)Diluted	3.71	5.77	3.72	19.82
Earning Per equity share (for discontinued & Continuing operations):				
(1) Basic	3.71	5.77	3.72	19.82
(2)Diluted	3.71	5.77	3.72	19.82

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.

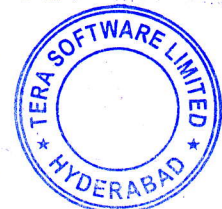
SEGMENT WISE REVENUE AND RESULTS

Rs. in Lakhs

PARTICULARS	QUARTER ENDED			YEAR ENDED
	30-06-2026	31-03-2026	30-06-2025	31-03-2026
	Unaudited	Audited	Unaudited	Audited
1. Segment Revenue				
a) Integrated Solutions Division	-	-	-	-
b) Technical Division	1,681.41	1,622.90	1,632.24	7,596.00
c) Projects Division	3,440.33	5,850.82	1,641.80	16,208.53
Net sales/Income from operations	5,121.74	7,473.72	3,274.04	23,804.53
2. Segment Results [Profit / (Loss) before Tax and Interest from each Segment]				
a) Integrated Solutions Division	-	-	-	-
b) Technical Division	65.68	(21.59)	96.48	306.50
c) Projects Division	864.52	1,226.60	814.34	4,134.50
Total	930.20	1,205.01	910.82	4,441.00
Less: i) Interest Expenses	216.73	191.33	199.55	744.58
ii) Un-allocable expenditure (Net)	236.86	253.71	171.57	841.38
Add: Interest and Other Income	118.67	106.20	94.15	392.99
Total Profit/(Loss) Before Exceptional items	595.28	866.17	633.85	3,248.03
Exceptional Item: Add	-	-	-	-
Less:	-	-	-	-
Total Profit/(Loss) after Exceptional items	595.28	866.17	633.85	3,248.03
Segment Assets				
Integrated Solutions Division	-	-	16.14	-
Technical Division	3,739.01	3,552.68	1,627.28	3,552.68
Projects Division	21,201.13	20,290.00	14,301.36	20,290.00
Unallocable	4,908.56	4,210.94	4,976.90	4,210.94
Total	29,848.70	28,053.62	20,921.68	28,053.62
Segment Liabilities				
Integrated Solutions Division	379.42	379.65	343.09	379.65
Technical Division	1,644.52	964.97	1,185.86	964.97
Projects Division	5,483.65	6,169.59	2,197.79	6,169.59
Unallocable	22,341.11	20,539.41	17,195.10	20,539.41
Total	29,848.70	28,053.62	20,921.84	28,053.62
(Segment Assets - Liabilities)				
Integrated Solutions Division	(379.42)	(379.65)	(326.95)	(379.65)
Technical Division	2,094.49	2,587.71	441.42	2,587.71
Projects Division	15,717.48	14,120.41	12,103.57	14,120.41
Unallocable	(17,432.55)	(16,328.47)	(12,218.04)	(16,328.47)
Total	-	-	-	-

For TERA SOFTWARE LIMITED

Chairman and Managing Director



Notes:

- 1 The above financial results for the Quarter ended 30th June,2026 have been reviewed by the Audit Committee and were approved by the Board of Directors of the Company at their respective meetings held on 11-08-2026
- 2 During the quarter, the Company has discharged an additional GST liability aggregating to ₹80.03 lakhs, comprising GST of ₹42.99 lakhs, interest of ₹30.59 lakhs and penalty of ₹6.45 lakhs, pursuant to an order issued by the Directorate General of GST Intelligence (DGGI) in respect of works contract services pertaining to earlier years. The aforesaid amount is debited to the P&L account for the quarter.
- 3 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").
- 4 Corresponding quarter/Year figures have been re-grouped /re-classified wherever necessary to confirm to the classification of the current period.

Place: Hyderabad
Date : 11.08.2026



For Tera Software Limited

T. Gopichand

Chairman & Managing Director
DIN : 00107886

LIMITED REVIEW REPORT on Unaudited Consolidated Financial Results for the Quarter ended 30th June, 2026 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 ended on June 30th, 2026. 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

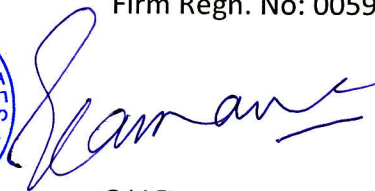


5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid accounting standards and 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.0.22 lakhs as at 30th June, 2026, and Net assets of Rs (0.59) lakhs as at 30th June, 2026 in the consolidated balance sheet, total revenues of Rs. Nil and total comprehensive income of Rs. Nil, for the quarter ended with 30th June, 2026 as considered in the unaudited consolidated financial results. 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 this subsidiary, is based solely on our review.

Place: Hyderabad
Date: 11/08/2026.



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



G V Ramana
Partner
M.No.: 025955
UDIN: 26025995LERCIC3596