

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: 10th February, 2024

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

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 10th February, 2024

Ref: Regulation 30 read with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We, herewith intimate to the Stock Exchanges that the Board of Directors of the Company at their meeting held today (10th February, 2024) has considered and approved:

1. Un-Audited Financial Results (Standalone and Consolidated) of the Company for Quarter ended 31st December, 2023 along with the Limited Review Report.

Please Note that a Joint Venture Company "TS Innovations Private Limited" (Revenue not yet generated) incorporated on 18th July, 2023 (a subsidiary of Tera Software Limited) financial results are included in the Consolidated financial results of Tera Software Limited.

Kindly note that the meeting was commenced at 12:00 noon and concluded at 02:30 p.m.

This is for your kind information and records.

Yours faithfully,

For TERA SOFTWARE LIMITED

T. GOPICHAND

Chairman & Managing Director

DIN: 00107886

GST: 36AABCT1332L1ZF | PAN: AABCT1332L | CIN: L72200TG1994PLC018391

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 NINE MONTHS PERIOD ENDED 31st DECEMBER, 2023

					Rupees in Lakh
	UARTER ENDE	D	Nine menths	Pariod Endad	For the Year
			Mile months Period Ended		Ended
	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	*				
;					
2,073.21	2,117.25	2,184.65	6,134.68	7,649.88	11,658.0
-	-	858.81	-	859.32	1,421.9
90.22	88.97	2,263.06	287.03	2,429.47	2,515.9
2,163.43	2,206.22	5,306.52	6,421.71		15,595.9
-		_		-	_
_	7.56	220.18	7.56	261 71	261.7
1,418.04	1.323.56	100 100 100 100 100 100 100 100 100 100	10 5000		8,456.1
				(3)	1,751.9
66.30				187.	636.2
3.70			Principles and Principles		23.4
73.35			3.48-9-1413-5-9-9-0		3,600.9
2.031.54					14,730.4
	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5,001.07	10,427.00	14,730.4
131.89	214.19	622 21	537.04	E11 07	965.5
-	10000 00000	022.21		311.07	865.5
			133.47	-	
131.89	74 72	622 21	207 57	E11 07	005.5
202.00	74.72	022.21	337.37	511.07	865.5
21.26	48 77	1/13 08	125 66	142.00	100.3
	40.77		133.00		190.3
(0.42)	43.56		90 15		276.5
(0.42)	43.50	12.12	05.15	94.03	52.0
111.05	(17.61)	128 09	172 76	(2.47)	245 5
	(17.51)	120.30	1/2./6	(5.47)	346.5
_	_	_		. 1	
			-		-
111.05	(17 61)	129 99	172 76	12.471	346.5
	31.12.2023 Unaudited 2,073.21 - 90.22 2,163.43 - 1,418.04 470.15 66.30 3.70	31.12.2023 30.09.2023 Unaudited Unaudited 2,073.21 2,117.25 90.22 88.97 2,163.43 2,206.22 - 7.56 1,418.04 1,323.56 470.15 461.41 66.30 73.59 3.70 3.82 73.35 122.09 2,031.54 1,992.03 131.89 214.19 - 139.47 131.89 74.72 21.26 48.77 - (0.42) 43.56 111.05 (17.61)	Unaudited Unaudited Unaudited 2,073.21 2,117.25 2,184.65	31.12.2023 30.09.2023 31.12.2022 31.12.2023 Unaudited Unaudited Unaudited Unaudited 2,073.21 2,117.25 2,184.65 6,134.68	31.12.2023 30.09.2023 31.12.2022 31.12.2023 31.12.2022 Unaudited Unaudited Unaudited Unaudited 2,073.21 2,117.25 2,184.65 6,134.68 7,649.88

For Tera Software Limited

10. Other Comprehensive Income						
Add: (i) Items that will be reclassified to						
profit or loss	11.65	(42.45)	-	61.14	-	(4.88)
Less: (ii) Income Tax relating to items that						(,
will be reclassified to profit or Joss	(2.93)	10.68	-	(15.39)	-	(1.23)
11. Net Profit/(Loss) for the period (9-10)						, ,
	125.63	(49.38)	128.98	249.29	(3.47)	342.93
12. Paid up Equity Share Capital (Face	*					
Value Rs 10/-)						1,251.19
Reserves (excluding Revaluation Reserve						•
as per the Balance Sheet of previous				÷		
accounting year)						9,535.65
Earning Per equity share (for continuing						,
operations):						
(1) Basic	0.89	(0.14)	1.03	1.38	(0.03)	2.77
(2)Diluted	0.89	(0.14)	1.03	1.38	(0.03)	2.77
Earning Per equity share (for discontinued						
& Continuing operations):						
(1) Basic	0.89	(0.14)	1.03	1.38	(0.03)	2.77
(2)Diluted	0.89	(0.14)	1.03	1.38	(0.03)	2.77

For Tera Software Limited



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 31.12.2023 31.12.2023 31.12.2023 31.12.2023 31.12.2023 31.03.2023 31.12.2023 31.12.2023 31.12.2023 31.12.2023 31.03.2023 31.12.2023 31.12.2023 31.12.2023 31.12.2023 31.12.2023 31.12.2023 31.12.2023 31.12.2023 31.12.2023 31.12.2023 4.50.15.15.15.15.15.15.15.15.15.15.15.15.15.		T					Rupees in Lakhs
31.12.2023 30.09.2023 31.12.2023 31.12.2023 31.12.2022 31.03.2023	PARTICULARS			:D	Nine months	Period Ended	For the Year Ended
1. Segment Revenue a) Integrated Solutions Division b) Technical Division		31.12,2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
a) Integrated Solutions Division b) Technical Division c) Total Less: i) Un-allocable expenditure (Net) Di Un-allocable expenditure (Net) Entegrated Solutions Division 13.18.8 Again Again Again Segment Assets Integrated Solutions Division 10.103.26 10.103		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
b) Technical Division	, 			2			
C) Projects Division		-	-	-		-	
C) Projects Division 530.58 606.87 1,568.10 1,624.10 4,181.58 7,270.48	• • • • • • • • • • • • • • • • • • • •	1,542.63	1,510.38	1,475.36	4,510.58	4,327.61	5,809.57
Net sales/Income from operations 2,073.21 2,117.25 3,043.46 6,134.68 8,509.20 13,080.05		530.58	606.87	1,568.10	1,624.10	120	7,270.45
2. Segment Results [Profit / (Loss) before Tax and Interest from each Segment] a) Integrated Solutions Division b) Technical Division Co Projects Division Total 2. Segment Results [Profit / (Loss) before Tax and Interest from each Segment] 3. Integrated Solutions Division 88.73 28.08 178.91 183.98 491.22 670.0 173.73 394.99 1,244.19 832.48 1,481.38 2,468.6 1,481.38 2,478 2,478.38 1,481.38 2,488.6 1,481.38 2,468.6 1,491.99 2,478.38 2,479 3,479.2 2,479.4 2,515.9 2,781.64 673.40 2,781.64 2,781.64 2,781.64 2,781.64 2,781.64 2,781.64 2,781.64 2,781.64 2,781.64 2,781.64 2,781.6		2,073.21	2,117.25	3,043.46	6,134.68		
a) Integrated Solutions Division b) Technical Division C) Projects Divis	2. Segment Results [Profit / (Loss) before					-,	25,000.03
b) Technical Division c) Projects Division c) Projects Division 173.73 1	Tax and Interest from each Segment]						
b) Technical Division	a) Integrated Solutions Division	-	_	(119.83)	_	(213 37)	(206.29)
C) Projects Division	b) Technical Division	88.73	28.08		183.98		
Total 262.46 423.07 1,303.27 1,016.46 1,759.23 2,932.46 Less: i) Interest Expenses 66.30 73.59 162.48 232.53 555.64 636.2 ii) Un-allocable expenditure (Net) 154.50 363.73 2,781.64 673.40 3,121.99 3,946.5 Add: Interest and Other Income 90.22 88.97 2,263.06 287.03 2,429.47 2,515.9 Total Profit/(Loss) Before Tax 131.89 74.72 622.21 397.57 511.07 865.5 Segment Assets Integrated Solutions Division 9.88 25.30 421.73 9.88 421.73 54.00 Technical Division 10,103.26 13,224.76 13,569.40 10,103.26 13,569.40 13,222.11 Unallocable 5,812.66 5,445.10 4,191.99 5,812.66 4,191.99 5,256.60 Total 18,658.17 20,288.79 19,342.35 18,658.17 19,342.35 19,808.60 Projects Division 333.37 333.14 892.47 333.37 892.47 329.76 Technical Division 656.55 746.48 975.17 656.55 975.17 1,138.31 Projects Division 2,250.47 3,625.25 3,816.07 2,250.47 3,816.07 3,414.25 Unallocable 15,417.78 15,583.91 13,658.64 15,417.78 13,658.64 14,926.22 Segment Assets - Liabilities 18,658.17 20,288.78 19,342.35 18,658.17 19,342.35 19,808.60 Segment Assets - Liabilities 18,658.17 20,288.78 19,342.35 18,658.17 19,342.35 19,808.60 For Technical Division (323.49) (307.85) (470.74) (323.49) (470.74) (275.75 Technical Division Por Tera Software 19,552.79 9,595.33 7,852.79 9,753.33 9,807.86 Projects Division For Tera Software 19,552.79 9,595.33 7,852.79 9,753.33 9,807.86 Projects Division For Tera Software 19,565.12 (9,466.65) (9,605.12) (9,466.65) (9,605.12) (9,466.65)	c) Projects Division	173.73	394.99	College Visitationymen V			(5000) (500)(505)
Less: i) Interest Expenses	Total	262.46					
ii) Un-allocable expenditure (Net) Add: Interest and Other Income 90.22 88.97 2,263.06 287.03 2,429.47 2,515.9 Total Profit/(Loss) Before Tax 131.89 74.72 622.21 397.57 511.07 865.55 Segment Assets Integrated Solutions Division 10,103.26 13,224.76 13,569.40 10,103.26 13,569.40 10,103.26 13,569.40 10,103.26 13,569.40 10,103.26 13,569.40 10,103.26 13,569.40 10,103.26 13,569.40 10,103.26 13,569.40 10,103.26 13,569.40 10,103.26 13,569.40 10,103.26 13,569.40 10,103.26 13,569.40 10,103.26 13,569.40 10,103.26 13,569.40 10,103.26 13,569.40 10,103.26 13,569.40 13,222.11 10,103.26 13,569.40 10,103.26 13,569.40 10,103.26 13,569.40 10,103.26 13,569.40 10,103.26 13,569.40 10,103.26 13,569.40 10,103.26 13,569.40 10,103.26 13,569.40 13,222.11 10,103.26 13,569.40 10,103.26 10,103	Less: i) Interest Expenses	66.30	73.59				
Add: Interest and Other Income 90.22 88.97 2,263.06 287.03 2,429.47 2,515.9 Total Profit/(Loss) Before Tax 131.89 74.72 622.21 397.57 511.07 865.5 Segment Assets Integrated Solutions Division 9.88 25.30 421.73 9.88 421.73 54.0 Technical Division 10,103.26 13,224.76 13,569.40 10,103.26 13,569.40 13,222.1 Unallocable 5,812.66 5,445.10 4,191.99 5,812.66 4,191.99 5,256.60 Total 18,658.17 20,288.79 19,342.35 18,658.17 19,342.35 19,808.60 Projects Division 333.37 333.14 892.47 333.37 892.47 329.78 Technical Division 656.55 746.48 975.17 656.55 975.17 1,138.33 Projects Division 2,250.47 3,625.25 3,816.07 2,250.47 3,816.07 3,414.29 Unallocable 15,417.78 15,583.91 13,658.64 15,417.78 13,658.64 14,926.23 Segment Assets - Liabilities 18,658.17 20,288.78 19,342.35 18,658.17 19,342.35 19,808.60 For Tera Software 19,758.2 847.15 184.06 2,075.82 184.06 137.46 Projects Division (323.49) (307.85) (470.74) (323.49) (470.74) (275.75 12,000) Projects Division (323.49) (307.85) (470.74) (323.49) (470.74) (275.75 12,000) Projects Division (323.49) (307.85) (470.74) (323.49) (470.74) (275.75 12,000) Projects Division For Tera Software (9,605.12) (9,605.12) (9,666.65) (9,665.5)					BESTELLA CONTROLES		
Total Profit/(Loss) Before Tax	Add: Interest and Other Income	90.22		D 80	Section Codes Section		
Segment Assets Segm	Total Profit/(Loss) Before Tax						
Technical Division 2,732.37 1,593.63 1,159.23 2,732.37 1,159.23 1,275.75 10,103.26 13,224.76 13,569.40 10,103.26 13,569.40 13,222.19 5,812.66 5,445.10 4,191.99 5,812.66 4,191.99 5,256.60 18,658.17 20,288.79 19,342.35 18,658.17 19,342.35 19,808.60 18,658.17 19,342.35 19,808.60 18,658.17 19,342.35 19,808.60 18,658.17 19,342.35 19,808.60 18,658.17 19,342.35 19,808.60 18,658.17 19,342.35 19,808.60 18,658.17 19,342.35 19,808.60 18,658.17 19,342.35 19,808.60 19,608.19 19,342.35 19,808.60 19,608.19 19,342.35 19,808.60 19,608.19 19,342.35 19,808.60 19,608.19 19,342.35 19,808.60	Segment Assets				337.37	311.07	803.30
Technical Division 2,732.37 1,593.63 1,159.23 2,732.37 1,159.23 1,275.75 10,103.26 13,224.76 13,569.40 10,103.26 13,569.40 13,222.19 5,812.66 5,445.10 4,191.99 5,812.66 4,191.99 5,256.60 18,658.17 20,288.79 19,342.35 18,658.17 19,342.35 19,808.60 18,658.17 19,342.35 19,808.60 18,658.17 19,342.35 19,808.60 18,658.17 19,342.35 19,808.60 18,658.17 19,342.35 19,808.60 18,658.17 19,342.35 19,808.60 18,658.17 19,342.35 19,808.60 18,658.17 19,342.35 19,808.60 19,608.19 19,342.35 19,808.60 19,608.19 19,342.35 19,808.60 19,608.19 19,342.35 19,808.60 19,608.19 19,342.35 19,808.60	Integrated Solutions Division	9.88	25.30	421 73	0.99	421 72	F4.03
Projects Division	Technical Division	500 500 00	account and a second and a				
Segment Liabilities	Projects Division			3			
Total 18,658.17 20,288.79 19,342.35 18,658.17 19,342.35 19,808.66 Segment Liabilities 18,658.17 20,288.79 19,342.35 18,658.17 19,342.35 19,808.66 Integrated Solutions Division 333.37 333.14 892.47 333.37 892.47 329.78 Segment Division 656.55 746.48 975.17 656.55 975.17 1,138.33 Projects Division 2,250.47 3,625.25 3,816.07 2,250.47 3,816.07 3,414.29 Unallocable 15,417.78 15,583.91 13,658.64 15,417.78 13,658.64 14,926.23 Segment Assets - Liabilities 18,658.17 20,288.78 19,342.35 18,658.17 19,342.35 19,808.65 Segment Assets - Liabilities 19,342.35	Unallocable						
Segment Liabilities Integrated Solutions Division 333.37 333.14 892.47 333.37 892.47 329.78 329	Total						
Segment Assets - Liabilities Compared Solutions Division Com	Segment Liabilities	20,030.27	20,200.75	13,342.33	10,030.17	19,342.35	19,808.60
Technical Division 656.55 746.48 975.17 656.55 975.17 1,138.33	-	333 37	333 14	902 47	222 27	000.47	222 22
Projects Division 2,250.47 3,625.25 3,816.07 2,250.47 3,816.07 3,414.29 15,417.78 15,583.91 13,658.64 15,417.78 13,658.64 14,926.23 18,658.17 20,288.78 19,342.35 18,658.17 19,342.35 19,808.61 19,808.61 19,342.35 18,658.17 19,342.35 19,808.61 19,342.35 18,658.17 19,342.35 19,808.61 19,342.35 19,808.61 19,342.35 19,808.61 19,342.35 19,808.61 19,342.35 19,808.61 19,342.35 19,808.61 19,342.35 19,808.61 19,342.35 19,808.61 19,342.35 19,808.61 19,342.35 19,808.61 19,342.35 19,808.61 19,342.35 19,808.61 19,342.35 19,808.61 19,342.35 19,808.61 19,342.35 19,808.61 19,342.35 19,342.35 19,808.61 19,808.61 19,8	Technical Division		THE RESIDENCE MAN A			8 TODAY 9700	
Display	Projects Division					1400 17 10000000000000000000000000000000	
Total 18,658.17 20,288.78 19,342.35 18,658.17 19,342.35 19,808.65 Segment Assets - Liabilities (323.49) (307.85) (470.74) (323.49) (470.74) (275.75 Technical Division For Tera Software 19,5852.79 9,599.51 9,753.33 7,852.79 9,753.33 9,807.86 Juallocable (9,605.12) (10,138.81) (9,466.65) (9,605.12) (9,466.65) (9,666.65) (9,669.57	Unallocable	200	STOREGIST SECTION	120	(5)	1-1 10 0000000	
Segment Assets - Liabilities 19,606.05 19,606.05 19,606.65 19,606.05	Total						
Comparison Com	(Segment Assets - Liabilities)	20,000.27	20,200.76	13,342.33	10,030.17	19,342.35	19,808.61
Projects Division For Tera Software (9,605.12) (10,138.81) (9,466.65) (9,605.12) (9,669.57) (273.73) (273.74) ((323 49)	(307 85)	(470.74)	(222.40)	(470 74)	/ozr:
Projects Division For Tera Software (9,605.12) (9,605.12) (10,138.81) (9,466.65) (9,605.12) (9,466.65) (9,669.57	Technical Division						•
Juallocable (9,605.12) (10,138.81) (9,466.65) (9,605.12) (9,466.65) (9,669.57	and the second s				150 S 10 N 100 100 100 100 100 100 100 100 10		
	Unallocable			200			
	Total /ellast	(5,003.12)	(20,230.81)	(3,400.03)	(3,003.12)	(9,400.05)	(9,669.57)



Notes:

- 1 The above financial results for the quarter ended 31st December, 2023 have been reviewed by the Audit Committee and were approved by the Board of Directors of the Company at the meeting held on 10th February, 2024
- 2 This statement is as per regulation 33 of the SEBI (Listing obligations and disclosure Requirements) Regulations, 2015. These financials 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 Boardof India ("SEBI").
- 3 Fixed Assests of the company with gross block value of Rs.838.69 Lakhs has been subject to an interim attachment by the Government of Andhra Pradesh. Vide G.o.No 180dt31.10.2023.The matter is under Jurisprudence

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: 10-02-2024 For Tera Software Limited

T. Gopichand

Chairman & Managing Director

DIN: 00107886

Off: #8-3-1047/1-B, Rama Apts. Srinagar Colony, Hyderabad -73.

Tel : 040-4952 0055 e-mail : ca.narven@gmail.com

ramana@canarven.com

LIMITED REVIEW REPORT

Limited Review Report on Unaudited Quarterly and Nine months ended Financial Results Under 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 and Nine months ended 31st December 2023 and year to date results for the period 01st April 2023 to 31st December 2023, 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 issue a report 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:10.02.2024 for Narven Associates Chartered Accountants FRN:005905S

G.V.Ramana

Partner

M.no.025995

UDIN: 24025995BKASTF5282

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 NINE MONTHS PERIOD ENDED 31st DECEMBER, 2023

Rc		

			Rs. In Lakhs
PARTICULARS	QUARTE	Nine months Period Ended	
PARTICULARS	31.12.2023	30.09.2023	31.12.2023
	Unaudited	Unaudited	Unaudited
1. Income from Operations			
(a) Net Sales /Income from operations (net			
of excise duty)	2,073.21	2,117.25	6,134.68
(b) Other operating Income	-	-,	-
(c) Other Income	90.22	88.97	287.03
Total Income from Operations (net)	2,163.43	2,206.22	6,421.71
2. Expenses	2,200.10	2,200122	0,121.71
Purchases	1 _ "		
Changes in inventories of finished goods,		1 32	
work-in-progress and stock in trade			
morn in progress and stock in trade		7.56	7.56
Technical & Operation expense	1,418.04	1,323.56	3,975.57
Employee benefit expense	470.15	461.41	1,392.43
Finance costs	66.30	73.59	232.53
Depreciation & amortisation expense	3.70	3.82	11.37
Other Expenses	73.35	122.60	265.70
Total Expenses	2,031.54	1,992.54	
3. Profit/(Loss) from ordinary activities	2,031,34	1,992.34	5,885.16
but before Exceptional Items (1-2)	124.00	242.60	
A Francisco Ave	131.89	213.68	536.55
4. Exceptional Items	-	139.47	139.47
5. Profit/(Loss) from ordinary activities	404.00		
before tax (3-4)	131.89	74.21	397.08
6. Tax expense			
1) Current Tax	21.26	48.77	135.66
2) Tax Expenses relating to Earlier years	•	-	•
3) Deferred Tax	(0.37)	43.51	89.15
7. Profit/(Loss) from ordinary activities			11,000
after tax (5-6)	111.00	(18.07)	172.27
8. Extraordinary items (net of tax Rs	*		
expense Lakhs)	-	-	•
9. Net Profit/(Loss) before Other	1		
comprehensive income (7-8)	111.00	(18.07)	172.27
10. Other Comprehensive Income	* * *	1	
Add: (i) Items that will be reclassified to		Α	
profit or loss	11.65	(42.45)	61.14
Less: (ii) Income Tax relating to items that			
will be reclassified to profit or loss		ĺ	
	(2.93)	10.68	(15.39)
11. Net Profit/(Loss) for the period (9-10)			
	125.59	(49.83)	248.80
12. Paid up Equity Share Capital (Face			
Value Rs 10/-)	1251-19	1251-19	1251-19
Reserves (excluding Revaluation Reserve			
as per the Balance Sheet of previous			
accounting year)	İ		
Earning Per equity share (for continuing	2		
operations):		*	
(1) Basic	0.89	(0.14)	1.38
(2)Diluted	0.89	(0.14)	1.38
Earning Per equity share (for discontinued			2.00
& Continuing operations):			
(1) Basic For Tera Software Limited	0.89	(0.14)	1.38
(2)Diluted	0.89	(0.14)	1.38



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

			RS. In Lakns
	QUARTE	Nine months	
PARTICULARS		Period Ended	
	31.12.2023	30.09.2023	31.12.2023
	Unaudited	Unaudited	Unaudited
1. Segment Revenue			
a) Integrated Solutions Division	-		
b) Technical Division	1,542.63	1,510.38	4,510.58
c) Projects Division	530.58	606.87	1,624.10
Net sales/Income from operations	2,073.21	2,117.25	6,134.68
2. Segment Results [Profit / (Loss) before			
Tax and Interest from each Segment]			
a) Integrated Solutions Division	-	-	-
b) Technical Division	88.73	28.08	183.98
c) Projects Division	173.73	394.99	832.48
Total	262.46	423.07	1,016.46
Less: i) Interest Expenses	66.30	73.59	232.53
ii) Un-allocable expenditure (Net)	154.50	364.22	673.89
Add: Interest and Other Income	90.22	88.97	287.03
Total Profit/(Loss) Before Tax	131.89	74.21	397.08
Segment Assets			
Integrated Solutions Division	9.88	25.30	9.88
Technical Division	2,732.37	1,593.63	2,732.37
Projects Division	10,103.26	13,224.76	10,103.26
Unallocable	5,812.66	5,445.10	5,812.66
Total	18,658.17	20,288.79	18,658.17
Segment Liabilities	10,00017	20)200175	10,030.17
Integrated Solutions Division	333.37	333.14	333.37
Technical Division	656.55	746.48	656.55
Projects Division	2,250.47	3,625.25	2,250.47
Unallocable	15,417.78	15,583.91	15,417.78
Total	18,658.17	20,288.78	18,658.17
(Segment Assets - Liabilities)	10,030.17	20,200.70	10,030.17
Integrated Solutions Division	(323.49)	(307.85)	(323.49)
Technical Division	2,075.82	847.15	2,075.82
Projects Division	7,852.79	9,599.51	7,852.79
Unallocable	(9,605.12)	(10,138.81)	(9,605.12)
Total	(9,003.12)	(10,130,01)	(5,005,12)
I Utai	-	•	•

- 1 The above financial results for the quarter ended and Nine months period ended 31st December, 2023 have been reviewed by the Audit Committee and were approved by the Board of Directors of the Company at the meeting held on 10th February, 2024
- 2 This statement is as per regulation 33 of the SEBI (Listing obligations and disclosure Requirements) Regulations, 2015. These financials 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 Boardof India ("SEBI").
- 3 Fixed Assests of the company with gross block value of Rs.838.69 Lakhs has been subject to an interim attachment by the Government of Andhra Pradesh. Vide G.o.No 180dt31.10.2023.The The matter is under Jurisprudence
- 4 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

T. Gopichand Chairman & Managing Director DIN: 00107886

Place: Hyderabad Date: 10-02-2024



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e-mail : ca_narven@gmail.com ramana@canarven.com

<u>KIMITED REVIEW REPORT on Unaudited Consolidated Financial Results for the Quarter and Nine Months ended 31st December, 2023 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015</u>

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 subsidiaries (the company and its subsidiaries together referred to as ("the Group") for the quarter and Nine Months ended on December 31st, 2023. 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 Subsidiaries:

Name of the Company	Relation			
TS Innovations Private Limited	Indian Subsidiary			





Place: Hyderabad

Date: 10-02-2024.

- 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 includes the Interim Audited 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.62.99 lakhs as at 31st December, 2023, in the consolidated balance sheet and total revenues of Rs. Nil, for the period ended at 31st December, 2023 and Loss for the period ended with 31st December' 2023 of Rs. 0.49 Lakhs 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 subsidiaries, is based solely on our review.

For Narven Associates Chartered Accountants

Firm Regn. No: 005905S

Hyderabac

G.V.Ramana

Partner

M.No.: 025955

UDIN: 24025995BKASTE2044