

Date: 11th April, 2023

To The Corporate Relations Department Bombay Stock Exchange Phiroze Jeejeebhoy Towers Dalal Street, Mumbai - 400 001.

Dear Sir,

Sub: Submission of Audited Financial Results of the Company, Statement of Assets and Liabilities as per the provisions of SEBI (LODR) Regulations, 2015 - reg.

Ref: Our Company Code - 543531

Please find enclosed herewith the following documents in terms of Regulation 33 of SEBI (LODR) Regulations, 2015:

- Audited Standalone and Consolidated Financial Results of the Company for the fourth quarter and financial year ended 31st March, 2023
- Standalone and Consolidated Statement of Assets and Liabilities for the year ended 31st March, 2023
- 3. Standalone and Consolidated Cash Flow Statement for the year ended 31st March, 2023
- Auditor's Report on Quarterly Financial Results and Year to Date Standalone and Consolidated Financials of the Company Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.
- Declaration pursuant to SEBI Circular No.CIR/CFD/CMD/56/2016 dated 27th May, 2016.

This is for your information and necessary records.

Regards,

For Tierra Agrotech Limited

K.Anagha Devi Company Secretary & Compliance Officer

Encl: as above



Tierra Agrotech Limited

Registered Office : 1st Floor, Sravana Complex, Kamalapuri Colony Lane Next to LVPrasad Hospital, Road.No.2, Banjara Hills Hyderabad Hyderabad TG 500034 IN (CIN:U01119TG2013PLC090004)

				Amo	unt in Rs. Lak	
_			Quarter Ended		Year	
	Particulars	March, 31	December, 31	March, 31	March, 31	March, 31
	(Refer notes below)	2023 Audited	2022 Un audited	2022 Audited	2023 Audited	2022 Audited
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1	Revenue from Operations (net)	831.38	403.59	1,324.27	6,011.46	5,656.6
2	Other Income	44.28	6.79	1.14	58.58	18.2
3	Total income (1+2)	875.66	410.37	1,325.41	6,070.04	5,674.9
	Expenses					
	(a) Purchases and Direct Expenses	2,291.36	397.87	1,750.05	4,050.56	3,452.6
	(b) Changes in inventories of Finished Goods,			770.00	4 0 0 0 0 7	
	Work in Progress and Stock In trade (d) Employee benefits expense	-388.77	-21.90	-772.28	1,303.27	634.3
	(e) Finance costs	428.41 285.18	413.37 305.56	345.30 239.40	1,585.82 1,143.54	1,295.5 871.5
	(f) Depreciation and amortisation expense	26.26	18.59	16.91	78.28	28.2
	(g) Other expenses	301.65	562.91	206.22	1,575.73	1,038.4
4	Total expenses	2.944.09	1,676.41	1,785.60	9,737.20	7,320.8
4		2,544.05	1,070.41	1,705.00	5,757.20	7,520.0
	Profit before Non-Controlling interest/Share in net					
5	Profit /(Loss) of Associate (3-4)	(2,068.43)	(1,266.04)	(460.19)	(3,667.16)	(1,645.9
6	Share in net profit /(Loss) of Joint Venture	-	120	-	-	-
	Share in net profit /(Loss) of Associate		040	-	-	
7	Profit before tax (5-6)	(2,068.43)	(1,266.04)	(460.19)	(3,667.16)	(1,645.9
8	Tax Expense					
	- Current tax		-	-	-	-
	- Prior Year Income tax expenditure			-		
	- Mat credit entitlement		-	-		-
	- Deferred Tax	(509.03)	(324.86)	(330.37)	(976.20)	(439.8
9	Profit / (Loss) for the period (7-8)	(1,559.40)	(941.17)	(129.82)	(2,690.96)	(1,206.0
10	Other Comprehensive Income					
	(A) (i) Items that will not be reclassified to profit or loss	(15.06)	100	4.06	(15.06)	32.5
	(ii) Income tax relating to items that will not be					
	reclassified to profit or loss	3.79		-	3.79	(0.6
	(B) (i) Items that will be reclassified to profit or loss	-	-	2.19		-
	(ii) Income tax relating to items that will be reclassified					
	to profit or loss Total Other Comprehensive income net of taxes	(11.27)	-	6.25	(11.27)	31.9
	Total other comprehensive income net of taxes	(11.27)	-	0.25	(11.27)	51.5
11	Total Comprehensive Income (9+10)	(1,570.67)	(941.17)	(123.57)	(2,702.23)	(1,174.2
				0.545.50	0.545.50	
12	Paid up Equity share capital (Face Value Rs.10/-each)	2,515.52	2,515.52	2,515.52	2,515.52	2,515.5
13	Other equity					
14	Earnings per share					
	(a) Basic	(6.20)	(3.74)	(0.52)	(10.70)	(4.7
	(b) Diluted	(6.20)	(3.74)	(0.52)	(10.70)	(4.7
The simpani The F prove	tatement of Financial Statements tatement of Financial Results of the company prepared in es (Indian Accounting Standard) Rules 2015 amended Financial Results Quarter and Year Ended March 31,2023 d and, thereafter approved by Board of directors at their inancial results are audited by the Statutory Auditors of the ments) Regulations, 2015.	by the Companie has been Recor meeting held on	es Accounting Sta mmended by the 11 Th April 2023.	andards (Amend Audit Committee	ment) Rules 20 e, are consider)16 . ed and
e Com R/CFE	esults have been prepared in accordance with the Principl panies (Indian Accounting Standard) Rules 2015 as preso D/FAC/62/2016 dated July 5, 2016 and other recognized ac pmpany's Chief Operating Decision Maker (CODM) review	cribed in section ccounting practic	133 of the Comp ces and policies.	anies act 2013 re	ead with SEBI (Circular No.
gment	al reporting as per IND AS-108 is not made. revious year / Period figures have been grouped, Whereve					
The P	the quarter ended 31-03-2023, the company recorded inv	entory written-do	1052		17	and the second
During	ssessment tests conducted by the company.			and the second	10 0	D. C.
During	ssessment tests conducted by the company.		1	or and on Beha	alf of Board of	Directors
During	ssessment tests conducted by the company.			For and on Beha Fierra Agrotech	alf of Board of Limited	
During	ssessment tests conducted by the company.		-	For and on Beha Fierra Agrotech	alf of Board of Limited	
During	ssessment tests conducted by the company.			April		Directors Hyder
During ality a	.04.2023			For and on Beha Fierra Agrotech Vijay Kumar Dee Whole time Direct	ekonda	171

DIN:06991267

Place: Hyderabad

Tierra Agrotech Limited Registered Office : 1st Floor, Sravana Complex, Kamalapuri Colony Lane Next to LVPrasad Hospital, Road.No.2, BanjaraHills Hyderabad Hyderabad TG 500034 IN (CIN:U01119TG2013PLC090004)

	All amounts are in Lakhs unless specifie		
Particulars	For the Year Ended	For the Year Ended	
Particulars	31.03.2023	31.03.2022	
A. Cash Flows From Operating Activities:			
Net profit before taxation, and extraordinary items	(3,667.16)	(1,645.97	
Adjusted for :			
nterest debited to P&L A/c	1,126.52	864.4	
Interest on Lease	6.81	1.6	
Interest Income on Fixed Deposits	(14.04)	(13.9)	
Creditors Balances Written back	(32.19)	-	
Gratuity and Leave encashment provision	35.58	37.0	
Provision for Bad debts	88.48	-	
Depreciation	78.28	28.2	
Operating profits before working capital changes	(2,377.71)	(728.4	
Changes in current assets and liabilities	(2,077.77)	(120.4	
Inventories	1,303.27	634.3	
Trade Receivables	127.08	(1.154.5)	
Other Current assets and Financial Assets		4	
Other current assets and Financial Assets Other non-Current Financial Assets	(160.24)	16.1	
	19.83	(67.3	
Trade Payables	327.59	(1.8	
Other Financial Liabilities	2.02	(75.8	
Long term and short term Provisions	(80.83)	123.3	
Other Current Liabilities	260.29	. (101.1	
Other Non current Liabilities	28.89	266.8	
Cash generated from operations	(549.80)	(1,088.7	
Income tax paid	(2.14)	(2.1	
Net cash generated from operating activities	(547.66)	(1,086.6	
B. Cash Flows From Investing Activities:			
Purchase of Property Plant and Equipment ,capital work in Progress and			
Right of use assets	. (87.18)	(154.10	
Sale of Fixed assets		0.46	
Product Development Exp	(76.84)	(153.04	
Purchase)/Proceeds from Investments	(10.01)	104.9	
Receipt against loans and advances given to Wholly owned subsidiary	1,101.90	104.50	
Loans and advances given to wholly ownsed subsidiary	1,101.50	(126.40	
Interest Income	14.04	13.92	
Net cash used in investing activities	951.92		
	951.92	(314.20	
C. Cash Flows From Financing Activities:			
Long Term Liabilities	-	-	
Borrrowings	2,508.12	(884.39	
nterest paid on Loans and others	(1,126.52)	(864.4	
nterest Paid on Lease Liabilities	(6.81)	(1.60	
Payment Towards Reduction of Lease Liability	(27.12)	(4.4)	
Net cash generated in financing activities	1,347.67	(1,754.84	
D. Net increase / (decrease) in cash and cash equivalents	1,751.93	(3,155.64	
E. Cash and cash equivalents at the beginning of the year	(2,705.88)	449.7	
F. Cash and cash equivalents at the end of the year	(953.96)	(2,705.88	
Cash & Cash Equivalents comprise:			
Cash in Hand	0.25	6	
Balance with Banks in Current A/c		44.05	
	278.02	41.37	
Bank Overdrafts repayable on demands Restricted cash and cash Equivalents in the form of Fixed deposits	(1,565.15)	(3,080.18	
destruction cash and cash Followalents in the form of Fived dendeite	332.93	332.93	
Fotal Cash & Cash Equivalents :	(953.96)	(2,705.8	

For and on Behalf of Board of Directors Tierra Agrotech Limited

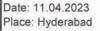
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Hyderabad

Tierra Agrotech Limited

Vijay Kumar Deekonda Whole time Director DIN:06991267



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	Particulars	Note No.	For the Year Ended 31.03.2023	For the Year Ende 31.03.2022
	Revenue from operations	26	6,011.46	5,656.63
п.	Other income	27	58.58	18.29
m	Total Revenue (I + II)		6,070.04	5,674.92
	Expenses:			
	Purchases and Direct Expenses	28	4,050.56	3,452.6
- 1	Changes in inventories of finished goods work-in-progress and	20	4,050.50	5,452.0
_	Stock-in-Trade	29	1,303.27	634.3
	Employee benefits expense	30	1,585.82	1,295.5
	Finance costs	31	1,143.54	871.5
	Depreciation and amortization expense	2	78.28	28.2
	Other expenses	32	1,575.73	1,038.4
			9,737.20	7,320.8
	Profit before exceptional and extraordinary items and tax (III-			
	IV)		(3,667.16)	(1,645.9
	Exceptional items Profit before extraordinary items and tax (V - VI)		0.00	
			(3,667.16)	(1,645.9
100000	Extraordinary Items Profit before tax (VII- VIII)		(2 ((7 1()	(1 (45 0
	Tax expense:		(3,667.16)	(1,645.9
	(1) Current tax -MAT Tax Expenses			
	(2) Current tax exp			
	(2) Deferred tax		(976.20)	(439.8
	(3) MAT Credit Entitlement		((
	Profit (Loss) for the period from continuing operations (VII-	1		
XI	VIII)		(2,690.96)	(1,206.0
	Profit/(loss) from discontinuing operations			
	Tax expense of discontinuing operations			
	Profit/(loss) from Discontinuing operations (after tax) (XII-			
1000				
	Profit (Loss) for the period (XI + XIV)		(2,690.96)	(1,206.0
	Other Comprehensive Income (i) Items that will not be reclassified to profit and Loss		(15.06)	(22.5
	(ii) Income tax relating to items that will not be reclassified to		(15.06)	(32.5
	profit or loss		3.79	0.6
			-	-
	(ii) Income relating to items that will be reclassified to profit or loss		-	10
	Total Comprehensive Income for the period (XV+XVI)			
	(Comprising Profit (Loss) and Other Comprehensive Income for the period)		(2,702.23)	(1,174.2)
XVII	Earnings per equity share:(of Face Value of Rs.10 Each)			
	(1) Basic		(10.70)	(4.79
	(2) Diluted		(10.70)	(4.79
	(2) Diluted		(10.70) For and on Behalf of E Tierra Agrotech Limite Wwwww Vijay Kumar Deekond	Board of Directors

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Tierra Agrotech Limited Registered Office : 1st Floor, Sravana Complex, Kamalapuri Colony Lane Next to LVPrasad Hospital, Road.No.2,

BanjaraHills Hyderabad Hyderabad TG 500034 IN

(CIN:U01119TG2013PLC090004)

All amounts are in Lakhs unless specified

Standalone Balance sheet as at 31.03.2023

Note No. As at 31.03.2023 As at 31.03.2022 Particulars 2 3 4 Assets 1 Non-Current Assets (a) Property, Plant and Equipment 2 101.24 91.15 (b) Goodwill 2 1,145.81 1,145.81 (c) Intangible assets 2 4,109.78 4,116.41 (d) Product under Development 2 380.78 303.93 (e) Capital work in progress 2 110.00 110.00 (f) Right of Use Asset 2 58.07 52.63 (g) Financial Assets (i) Investments 3 1.653.01 1.653.01 (ii) Other Financial Assets 191.44 1,313.18 4 (h) Deffered tax Asset (Net) 1,607.00 627.00 5 **Total Non-Current Assets** 9,357.15 9,413.14 **Current Assets** (a) Inventories 3,797.53 5,100.80 6 (b) Financial Assets i) Trade Receivables 7 2,234.56 2,450.13 ii) Cash and cash equivalents 8 278.27 41.37 iii) Bank Balance other than (ii) above 9 332.93 332.93 6.34 (c) Other Finacial Assets 18.98 10 (c) Current Tax Assets (net) 25.28 23.14 11 d) Other current assets 12 477.59 332.12 **Total Current Assets** 7,165.13 8,286.83 **Total Assets** 16,522.30 17,700.00 Ш Equity and Liabilities Equity a) Share Capital 13 2,515.52 2,515.52 b)Other Equity 14 (499.48)2,202.75 **Total Equity** 2,016.04 4,718.27 Liabilities Non - current liabilities: (a) Financial Liabilities i) Borrowings 15 3,631.49 3,194.78 ii) Other Financial Liabilities 63.90 16 iii) Provisions 52.25 65.11 17 iv) Deffered tax Liabilities (Net) 18 v) Lease Liabilities 35.91 37.91 19 vi) Other Non-Current liabilities 872.98 844.09 20 **Total Non-Current Liabilities** 4,605.49 4,192.93 **Current liabilities** (a) Financial Liabilities 4,935.76 i) Borrowings 21 5,492.15 ii) Trade payables 22 2,179.66 1,884.26 iii) Lease Liabilities 23 35.61 18.41 iv) Other financial liabilities 169.00 24 113.13 (b) Other Current Liabilities 1,736.28 1,475.98 25 (c) Provisions 26 288.06 361.24 **Total Current liabilities** 9,900.74 8,788.78 Total Equity and Liabilities 16,522.30 17,700.00 Significant accounting policies 0.00 0.00

> For and on Behalf of Board of Directors Tierra Agrotech Limited

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Vijay Kumar Deekonda Whole time Director DIN:06991267

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RAMASAMY KOTESWARA RAO AND CO LLP

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly and Year to Date Audited Standalone Financial Results of theCompany Pursuant to the Regulation 33of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To The Board of Directors of **Tierra Agrotech Limited**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly standalone financial results of Tierra Agrotech Limited(the "Company"), for the quarter and year ended March 31, 2023(the "Statement"), attachedherewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEB1 (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended(the"ListingRegulations").

In our opinion and to the best of our information and according to the explanationsgiven to us,the Statement:

- is presented in accordance with the requirements of the ListingRegulationsin this regard; and 1
- gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles ii. generally accepted in Indiaof the total comprehensive income (comprising of net profit and other comprehensive income) and other financial information of the Company for the quarter and year ended March 31/2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the annualfinancial statements. The Company'sBoard ofDirectorsare responsible for the preparation of the Statement that gives a true and fair view of the net loss and other comprehensive income of the Companyand other financial information inaccordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33of the Listing Regulations.



SRI RAMCHANDRA ARCADE, D.No.8-2-293/82/JIII/573/M/ 1st Floor, Road No.82, Jubilee Hills, Hyderabad - 500096. Ph: 23394982/85. E-mail: rkandco@gmail.com, Website : www.rkandco.in

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequateinternalfinancialcontrols, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directorsare also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a wholeisfree from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurancebut is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud
 or error, design and perform audit procedures responsive to those risks, and obtain audit
 evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not
 detecting a material misstatement resulting from fraud is higher than for one resulting from
 error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or
 the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design
 auditprocedures that are appropriate in the circumstances but not for the purpose of expressing
 an opinion on the operating effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting
 estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of
 accounting and, based on the audit evidence obtained, whether a material uncertainty exists
 related to events or conditions that may cast significant doubt on the Company's ability to
 continue as a going concern. If we conclude that a material uncertainty exists, we are required
 to draw attention in our auditor's report to the related disclosures in the financial results or, if
 such disclosures are inadequate, to modify our opinion. Our conclusions are based on the
 audit evidence obtained up to the date of our auditor's report. However, future events or
 conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The statement includes the results for the quarter ended March 31, 2023 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2023 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under Listing Regulations.

For Ramasamy Koteswara Rao and Co LLP

Chartered Accountants ICAI Firm Registration Number: 010396S/S200084

Murali Krishna Reddy Telluri Partner Membership Number: 223022 UDIN:23223022BGQJKV6867

Place: Hyderabad Date: 11th April2023



Particulars March 31, 2023 December 31,2022 March 31, 2023 March 31	_			Quarter Ended			akhs except EPS
Jane of the standard state of the	-			December			
1 Revenue from Operations (ort) 83.38 40.3.59 1324.27 60.11.46 60 2 Oher Income 45.50 6.73 1.15 59.80 59.80 3 Tetal income (1+2) 87.84 418.38 1325.44 6071.32 69.8 10 Charges in Investings of Finish Globol, 10 59.83 137.77 175.241 4000.256 37.77 175.241 4000.256 37.77 175.241 4000.256 37.77 175.241 4000.256 37.77 175.241 4000.256 37.77 175.241 4000.256 37.77 175.241 4000.256 37.77 175.241 4000.256 37.77 175.241 4000.256 37.77 175.241 4000.256 37.77 175.241 4000.256 37.77 175.241 4000.256 37.77 175.241 4000.256 37.77 175.241 400.27 77.75 2 Profit Inforce conta: 10.20 1722.40 4961.40 27.77 47.77 47.77 47.77 1722.40 4961.40		Particulars					
2 Other income 13 14 15 16	-		Audited	Un audited	Audited	Audited	Audited
3 Tetal income (+2) 976.86 410.38 1325.42 607.146 567 Expanses (a) Purchases and Direct Expanses (b) Changes in iterations of Finished Goods, Work in Progress and Stock Intrade 2291.33 377.87 1752.41 4030.35 37.87 (b) Employse bandistion expanse (c) Employse bandistion expanse 30.67 21.90 .77.28 1030.327 (c) (c) Employse bandistion expanse (c) Other expanses .30.67 12.90 .77.28 1030.327 (c) (c) Employse bandistion expanse .30.67 12.90 .41.47.8 (c) (c) Employse bandistion expanse .30.67 12.92.05 .460.72 .37.89.01 .11.44 (c) Dire for expanse .30.07 .12.92.05 .460.72 .37.89.01 .11.9 (c) Dire for expanse .2100.75 .12.92.05 .460.72 .37.89.01 .11.9 (c) Dire for expansity income .2100.75 .12.92.05 .460.72 .37.89.01 .11.9 (c) Dire for expansity income .21.02.75 .12.92.05 .460.72 .37.89.01	1	Revenue from Operations (net)	831.38	403.59	1324.27	6011.46	5660.56
Expense 229135 397.87 1752.41 4000.35 34 0 Profiles in inventions of Finished Goods, Work in Progress and Stock in frade 0 () Employee benefits expenses () () Change benefits expenses () () Change benefits expenses () () Other expenses () Other expensense () Other expensense (2	Other Income	45.50	6.79	1.15	59.80	18.30
(a) Purchases and Direct Expenses 2291.35 377.87 172.2.41 4030.35 34 (b) Changes Inventions of Trinhabed Goods, Work in Progress and Stock In trade 335.77 41.90 772.28 1030.37 6 (c) Employee benefits expense 236.40 305.57 21.90 1772.28 1030.37 6 (c) Other expenses 236.40 305.57 21.90 11.44.76 6 (c) Other expenses 236.27 1762.41 1961.46 7 7 (c) Other expenses 227.65 1762.73 1232.06 490.72 7 7 (c) Other expenses 227.65 1702.64 490.72 3799.05 11 (c) Other expenses 2100.75 1232.06 490.72 3799.05 11 (c) Other compresentions interments 0.00 </td <td>3</td> <td>Total income (1+2)</td> <td>876.88</td> <td>410.38</td> <td>1325.42</td> <td>6071.26</td> <td>5678.86</td>	3	Total income (1+2)	876.88	410.38	1325.42	6071.26	5678.86
(a) Purchases and Direct Expenses 2291.35 377.87 172.2.41 4030.35 34 (b) Changes Inventions of Trinhabed Goods, Work in Progress and Stock In trade 335.77 41.90 772.28 1030.37 6 (c) Employee benefits expense 236.40 305.57 21.90 1772.28 1030.37 6 (c) Other expenses 236.40 305.57 21.90 11.44.76 6 (c) Other expenses 236.27 1762.41 1961.46 7 7 (c) Other expenses 227.65 1762.73 1232.06 490.72 7 7 (c) Other expenses 227.65 1702.64 490.72 3799.05 11 (c) Other expenses 2100.75 1232.06 490.72 3799.05 11 (c) Other compresentions interments 0.00 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
b) Changes in invertions of Finished Goods, Work in Progress and Stock in trade 338,77 21.90 7.72.28 1303,27 4 (b) Employee bondits expense 28.67 137.73 375.68 1701,154 4 (c) Depreciation and montisation expense 28.67 18.59 10.12 78.30 4 4 Table expenses 28.27 1752,44 1816,14 997.63 177 4 Add(-)Lises(): Exceptional items and Tax (1-4) -2100,75 1282,05 490,72 379.60 1.11 7 Profit before Exceptional items and Tax (1-4) -2100,75 1282,05 490,72 379.60 1.11 7 Profit Uses) of Associate (5-6) -2100,75 1282,05 490,72 379.60 1.11 9 Profit Before tax (7-8) -2100,75 1282,05 490,72 379.60 1.11 9 Profit Before tax (7-8) -2100,75 1282,05 490,72 379.60 1.11 9 Profit Uses) for the period (1-10) -2100,75 1282,05 40.72 <td></td> <td></td> <td>2291.36</td> <td>397.87</td> <td>1752.41</td> <td>4050,56</td> <td>3455.02</td>			2291.36	397.87	1752.41	4050,56	3455.02
(i) Employe benefits exercise 459.73 37.73 37.86 1701.45 1 (i) Depreciation admonitation expense 36.97 16.59 10.12 78.30 (ii) Other exceptional lems and Tax (1.4) 30.02 44.67.21 1701.45 1701.45 5 Profit bifore Exceptional lems and Tax (1.4) 30.02 44.07.21 378.08 1701.45 6 Add(r)Less(-1: Exceptional lems 1.00.05 1.1282.05 440.72 378.09 1.11 7 profit bifore Exceptional lems 1.00.05 0.00 0.00 0.00 0.00 8 Tax pense 0.00 0.00 0.00 0.00 0.00 1.1282.05 440.72 378.09 1.11 10 Tax Expense 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1.1282.05 449.72 378.09 1.11 10 Tax Expense 0.00 0.00 0.00 0.00 0.00 0.00 1.128.40 1.128.40 1.128.40 1.128.40		(b) Changes in inventories of Finished Goods,	54445 (174560)				1.
e) Finance costs 286.40 305.57 239.40 114.76 6 (i) Deter express 302.54 159.59 101.7 78.55 101.7 4 Total express 302.54 159.59 101.7 78.55 101.7 5 Add(-)Exces(-): Exceptional items and Tax (24) 2977.45 1702.43 1916.14 297.20.7 101.7 6 Add(-)Exces(-): Exceptional items and Tax (24) 2010.725 1282.06 408.72 3798.01 111.7 6 Add(-)Exces(-): Exceptional items and Tax (24) 0.00		and a second second for the second				10000	635.49
0 Depreciation and amortisation expense 302 47 13.59 10.12 77.80 11 4 Total expenses 302 49 564.57 211.41 159.18 101 5 Porfit before Scoptional lenns and Tax (3.4) 2100.72 1282.05 496.72 3799.01 110 7 Profit before Non controlling interest Jahare in net profit (Joss) of Associate (4.9) 2100.75 1282.05 496.72 3799.01 110 8 State in Net Frofit/Loss) of Associate and Joint working 0.00					10252305352	- J. HENET (1)	1425.23
(g) Other express 302.64 594.57 21.14 1901.84 01 4 Total express 2977.63 1702.43 1961.64 497.27 77.2 6 Add(-)[Less(-)]: Exceptional items and Tax (24) 1<		 The second se second second se			112 20 20 20 20 20 20 20 20 20 20 20 20 20		28.45
5 Profit before Exceptional items and Tax (3-4) 4 Ad(-)Less(-): Exceptional items 7 Profit before Non controlling interest ishare in net interest (3-b) 8 9 10 12 12 12 12 12 12 13 14 14 15 15 14 14 15 12 14 14 15 14 15 14 14 15 15 15 14 14 14 14 14 14 14<td></td><td></td><td>302.64</td><td>564.57</td><td>211.41</td><td>1591.84</td><td>1068.97</td>			302.64	564.57	211.41	1591.84	1068.97
6 Add(-)(Less(-): Exceptional Items 7 Profit before Non controlling interest /share in net profit (floss) of Associate (s6) 8 Bare in Net Profit(Loss) of associate and Joint Vanture 9 Profit before tax (7-8) 9 Profit before tax (7-8) 9 Profit before tax (7-8) 10 Tax Expense - Current tax 0.00 - Out on tax expenditure 0.00 - Out on tax 0.00 10 Tax Expense - Out on tax 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	4	Total expenses	2977.63	1702.43	1816.14	9870.27	7484.79
6 Add(-)(Less(-): Exceptional Items 7 Profit before Non controlling interest /share in net profit (floss) of Associate (s6) 8 Bare in Net Profit(Loss) of associate and Joint Vanture 9 Profit before tax (7-8) 9 Profit before tax (7-8) 9 Profit before tax (7-8) 10 Tax Expense - Current tax 0.00 - Out on tax expenditure 0.00 - Out on tax 0.00 10 Tax Expense - Out on tax 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00		Dealth hadres Exceptional Stress and Tay (2.4)	2100.75	1202.05	400 72	2700.04	1905 0
7 Profit (floss) of Associate (5-6)			-2100.75	-1292.05	-490.72	-3799.01	-1805.93
profit ((loss) of Associate (3-6) -2100.75 -1282.05 430.72 -3799.0 -11 8 have in Net Profit((Loss) of associate and Joint Venture 0.00 0.00 0.00 0.00 9 Profit Before tax (7-8) -2100.75 -1282.05 450.72 -3799.01 -11 10 Tax Expense -0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 - Ourment tax 0.00<		radi persi persi persi nenis					
profit (loss) of Associate (5-6) intervent (1000) intervent (1000) intervent (1000) 9 Profit Before tax (7-8) intervent (1000) intervent (1000) intervent (1000) 10 Tax Expense intervent (1000) intervent (1000) intervent (1000) intervent (1000) - Current tax intervent (1000) intervent (1000) intervent (1000) intervent (1000) intervent (1000) - Other Comprehensive Income intervent (1000) intervent (1000) intervent (1000) intervent (1000) (i) (i) (intervent intervention) intervent (1000) intervent (1000) intervent (1000) intervent (1000) (i) (i) (intervent intervention) intervention (1000) intervention) intervention) intervention) (i) (i) (intervent intervention) intervention (1000) intervention) intervention) intervention) (i) (i) (intervent intervention) intervention) intervention) intervention) intervention) (i) (i) (intervent intervention) intervention) intervention) intervention) intervention) (i) (i) (i) (intervent intervention) intervention) intervention) intervention) intervention	7		-2100 75	-1292 05	.490 72	-3799.01	-1805.93
y enture 0.00 0.00 0.00 0.00 9 Profit Before tax (7-8) -2100.75 -1292.05 4490.72 -3779.01 -11 10 Tax Expense -0.00 0.00 0.00 0.00 0.00 0.00 - Current tax 0.00 0.00 0.00 0.00 0.00 0.00 - Profit Vest Income tax expenditure 0.00 0.00 0.00 0.00 0.00 - Mat credit entifiement 0.00 0.00 0.00 0.00 0.00 10 Tork (Loss) for the period (9-10) -1590.95 -966.31 -208.17 -2821.16 -13 (B) (0 Items that will not be reclassified to profit or loss 0.00 0.00 0.00 0.00 0.00 (B) (0 Items that will be reclassified to profit or loss 0.00 0		profit /(loss) of Associate (5-6)	-2100.75	-1202.03	430.72	-57 53.01	-1005.5
y entrue 0.00 0.00 0.00 0.00 9 Profit Before tax (7-8) -2100.75 -1292.05 -490.72 -3779.01 -11 10 Tax Expense -0.00 0.00 0.00 0.00 0.00 0.00 - Current tax 0.00 0.00 0.00 0.00 0.00 0.00 - Profit (2003) for the pariod (8-10) -5500.76 -325.74 -282.55 -277.84 -4 11 Profit (10.03) for the pariod (8-10) -1590.95 -966.31 -208.17 -2821.16 -11 12 Other Comprehensive income -19.48 0.00 2.13 -19.48 -11 (8) (0 lems that will not be reclassified to profit or loss -19.48 0.00 2.13 -19.48 (9) Norms tax relating to tems that will be reclassified to profit or loss -19.48 0.00 2.73 -19.48 13 Total Comprehensive income -14.458 0.00 2.00 0.00 -11 14 Paid up Equipy share capital (Face Value Rs.10/-each) 2515.52 2515.52 2515.52 2515.52 2515.52 <		Share in Net Profit//Loss) of associate and Joint				101912	170.000
10 Tax Expense -Current tax 0.00 0.00 0.00 0.00 - Current tax 0.00 0.00 0.00 0.00 0.00 - Mat credit entilement 0.00 0.00 0.00 0.00 0.00 - Mat credit entilement 0.00 0.00 0.00 0.00 0.00 12 Other Comprehensive Income -1590.55 -966.31 -208.17 -282.16 -11 12 Other Comprehensive Income -19.48 0.00 2.13 -19.48 -19.48 (6) () Items that will not be reclassified to profit or loss -19.48 0.00 2.13 -19.48 -19.48 (7) (1) Items that will be reclassified to profit or loss -19.48 0.00 2.13 -19.48 -19.48 (8) (1) Items that will be reclassified to profit or loss 0.00 0.00 0.00 0.00 -00 -14.455 <td>8</td> <td></td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>2.30</td>	8		0.00	0.00	0.00	0.00	2.30
Corrent tax	9	Profit Before tax (7-8)	-2100.75	-1292.05	-490.72	-3799.01	-1803.63
Correct tax							
Prior Year Income tax expenditure Output Output Prior Year Income tax expenditure Output	10		0.00	0.00	0.00	0.00	0.00
- Deferred Tax 0.00 0.00 0.00 0.00 - Deferred Tax -509.79 -325.74 -226.55 -197.84 -1 11 Portif / (Loss) for the period (9-10) -1590.85 -966.31 -2206.17 -282.16 -1 12 Other Comprehensive Income -19.48 0.00 2.13 -19.48 -1 (A) (I) Items that will be reclassified to profit or loss 0.00			0.57/33		1.000	. 589933	0.00
11 Profit / (Loss) for the period (9-10) -1590.95 -966.31 -208.17 -2821.16 -13 12 Other Comprehensive income -13.43 0.00 2.13 -19.48 (A) (I) items that will not be reclassified to profit or loss -18.43 0.00 2.13 -19.48 (B) (I) items that will be reclassified to profit or loss 0.00 0.00 0.00 0.00 (B) (I) items that will be reclassified to profit or loss 0.00 0.00 0.00 0.00 (B) (I) items that will be reclassified to profit or loss 0.00 0.00 0.00 0.00 Total Comprehensive income -14.458 0.00 4.86 -14.88 13 Total Comprehensive income -14.458 -0.63 -203.32 -2835.74 -13 14 Paid up Equity share capital (Face Value Rs.10/-each) 2515.52 25			10.5272		10000	100.00	0.00
12 Other Comprehensive Income -19.48 0.00 2.13 -19.48 (1) (1) Items that will not be reclassified to profit or loss -19.48 0.00 2.73 4.90 (2) (1) Items that will be reclassified to profit or loss -19.48 0.00 2.73 4.90 (3) (1) Items that will be reclassified to profit or loss 0.00 0.00 0.00 0.00 (3) (1) Items that will be reclassified to profit or loss 0.00 0.00 0.00 0.00 (1) (1) Items that will be reclassified to profit or loss 0.00 0.00 0.00 0.00 14 Data Comprehensive Income -14.58 0.00 4.86 -14.58 14 Paid up Equity share capital (Face Value Rs. 10/-each) 2515.52		- Deferred Tax	-509.79	-325.74	-282.55	-977.84	-441.96
(A) (i) Items that will not be reclassified to profit or loss -19.48 0.00 2.13 -19.48 (B) (i) Income tax relating to items that will not be reclassified to profit or loss 0.00 0.00 0.00 0.00 (B) (i) Items that will be reclassified to profit or loss 0.00 0.00 0.00 0.00 0.00 (B) (i) Items that will be reclassified to profit or loss 0.00 0.00 0.00 0.00 0.00 (B) (i) Items that will be reclassified to profit or loss 0.00 0.00 0.00 0.00 0.00 (B) (I) Items that will be reclassified to profit or loss 0.00 0.00 0.00 0.00 0.00 (B) Items that will be reclassified to profit or loss 0.00 0.00 0.00 0.00 0.00 (C) Items that will be reclassified to profit or loss 0.00 0.00 0.00 0.00 0.00 (B) Items that will be reclassified to profit or loss 0.00 0.00 0.00 0.00 0.00 (B) Items that will be reclassified to profit or loss 0.00 0.00 0.00 0.00 0.00 (B) Items that will be reclassified to profit or loss 0.00 0.00 0.00 <td></td> <td></td> <td>-1590.95</td> <td>-966.31</td> <td>-208.17</td> <td>-2821.16</td> <td>-1361.67</td>			-1590.95	-966.31	-208.17	-2821.16	-1361.67
Implementation Income tax relating to items that will not be reclassified to profit or loss 0.00	12			19102	12112	22130	
reclassified to profit or loss 4.90 0.00 2.73 4.90 (B) (i) Intern that will be reclassified to profit or loss 0.00 0.00 0.00 0.00 (Total Other Comprehensive income			-19.48	0.00	2.13	-19.48	30.64
(i) Income tax relating to items that will be reclassified to profit or loss 0.00 0.00 0.00 0.00 Total Omprehensive income			4.90	0.00	2.73	4.90	-0,13
profit or loss 0.00 0.00 0.00 0.00 13 Total Comprehensive income -14.58 0.00 4.86 -14.58 14 Paid Up Equity share capital (Face Value Rs.10/-each) 2515.52			0.00	0.00	0.00	0.00	0.00
Total Other Comprehensive income -14.58 0.00 4.86 -14.58 13 Total Comprehensive Income (11+12) -1605.53 -966.31 -203.32 -2835.74 -13 14 Paid up Equity share capital (Face Value Rs.10/-each) 2515.52			0.00	0.00	0.00	0.00	0.00
14 Paid up Equity share capital (Face Value Rs. 10/-each) 2515.52							30.50
14 Paid up Equity share capital (Face Value Rs. 10/-each) 2515.52							
Other equity 15 Earnings per share (a) Basic -6.32 -3.84 -0.83 -11.22 tes to the Consolidated Financial Statements The statement of Financial Results of the company prepared in accordance with Indian Accounting Standards (IND AS) notified under the namelies (Indian Accounting Standard) Rules 2015 amended by the Companies Accounting Standards (Amendment) Rules 2016. The Financial Results Quarter and Year Ended March 31,2023 has been Recommended by the Audit Committee, are considered and approved to the recensive of directors at their meeting held on 11 Th April 2023. The Financial results are audited by the Statutory Auditors of the Company as per Regulation 33 of the SEBI (Listing Obligation and Disclosure purements) Regulations, 2015 along with it's wholly owned Subsidiary, Tierra Seed Science Pvt Ltd. The results have been prepared in accordance with the Principles and Procedures of Indian Accounting Standards ("Ind As") as notified under the panelies (Indian Accounting Standard and Procedures of Indian Accounting Standards ("Ind As") as notified under the manines (Indian Accounting Standard Procedures of Indian Accounting Standards ("Ind As") as notified under the panelies (Indian Accounting Standard Procedures of Indian Accounting Standard Procedures 2015 as prescribed in section 133 of the Companies act 2013 read with SEBI Circular No. J/CFD/FAC/62/2016 dated July 5, 2016 and other recognized accounting practices and policies. the Company's Chief Operating Decision Maker (CODM) review the Operations of the Company as a single reportable segment. Hence, segment of the segment year Preriod figures have been grouped, Wherever necessary, I		A set of the set of			100000000000000000000000000000000000000		-1331.17
15 Earnings per share (a) Basic (b) Diluled (c) Basic (c) Basic (c) Basic (c) Builded (c) Builde	14		2010.02	2015.52	2010.02	2010.02	2515.52
(b) Diluted -6.32 -3.84 -0.83 -11.22 Les to the Consolidated Financial Statements	15						
tes to the Consolidated Financial Statements The statement of Financial Results of the company prepared in accordance with Indian Accounting Standards (IND AS) notified under the npanies (Indian Accounting Standard) Rules 2016 amended by the Companies Accounting Standards (Amendment) Rules 2016. The Financial Results Cauter and Year Ended March 31,2023 has been Recommended by the Audit Committee, are considered and approver i, thereafter approved by Board of directors at their meeting held on 11 Th April 2023. The Financial results are audited by the Statutory Auditors of the Company as per Regulation 33 of the SEBI (Listing Obligation and Disclosure puirements) Regulations, 2015 along with it's wholly owned Subsidiary, Tierra Seed Science Pvt Ltd. The results have been prepared in accordance with the Principles and Procedures of Indian Accounting Standards ("Ind As") as notified under th mpanies (Indian Accounting Standard) Rules 2015 as prescribed in section 133 of the Companies act 2013 read with SEBI Circular No. UCFD/FAC/62/2016 dated July 5, 2016 and other recognized accounting practices and policies. The Previous year / Period figures have been grouped, Wherever necessary, Inline with current year period/year presentation. uring the quarter ended 31-03-2023, the company recorded inventory written-down expenses of Rs.1088.76 Lakhs based on germination qualit essment tests conducted by the company. For and on Behalf of Board of Directors Tierra Agrotech Limited		(a) Basic	-6.32	-3.84	-0.83	-11.22	-5.41
The statement of Financial Results of the company prepared in accordance with Indian Accounting Standards (IND AS) notified under the npanies (Indian Accounting Standard) Rules 2015 amended by the Companies Accounting Standards (Amendment) Rules 2016. The Financial Results Quarter and Year Ended March 31,2023 has been Recommended by the Audit Committee, are considered and approver (I, thereafter approved by Board of directors at their meeting held on 11 Th April 2023. The Financial results are audited by the Statutory Auditors of the Company as per Regulation 33 of the SEBI (Listing Obligation and Disclosure quirements) Regulations, 2015 along with it's wholly owned Subsidiary, Tierra Seed Science Pvt Ltd. The results have been prepared in accordance with the Principles and Procedures of Indian Accounting Standards ("Ind As") as notified under the mpanies (Indian Accounting Standard) Rules 2015 as prescribed in section 133 of the Companies act 2013 read with SEBI Circular No. UCFD/FAC/62/2016 dated July 5, 2016 and other recognized accounting practices and policies. The Previous year / Period figures have been grouped, Wherever necessary, Inline with current year period/year presentation. Uring the quarter ended 31-03-2023, the company recorded inventory written-down expenses of Rs. 1088.76 Lakhs based on germination qualities essment tests conducted by the company. For and on Behalf of Board of Directors Tierra Agrotech Limited.			-6.32	-3.84	-0.83	-11.22	-5.41
essment tests conducted by the company. For and on Behalf of Board of Directors Tierre Agrotech Limited	npa The t, th fhe npa /CF	nies (Indian Accounting Standard) Rules 2015 amended Financial Results Quarter and Year Ended March 31,2023 iereafter approved by Board of directors at their meeting he Financial results are audited by the Statutory Auditors of the mements) Regulations, 2015 along with it's wholly owned Sut results have been prepared in accordance with the Princip nies (Indian Accounting Standard) Rules 2015 as prescribe FD/FAC/82/2016 dated July 5, 2016 and other recognized are Company's Chief Operating Decision Maker (CODM) review ng as per IND AS-108 is not made. Previous year / Period figures have been grouped, Wherew	by the Companies A has been Recomme ild on 11 Th April 20 e Company as per R ssidiary, Tierra Seed les and Procedures ed in section 133 of ccounting practices a the Operations of the er necessary, Inline	ccounting Stand anded by the Au 23. Regulation 33 of t Science Pvt Ltd of Indian Accoun the Companies a and policies. he Company as a with current year	ards (Amendme dit Committee, i he SEBI (Listing ting Standards (ct 2013 read wi single reportab period/year pre:	ent) Rules 2016 . are considered al Obligation and D "Ind As") as notif h SEBI Circular I le segment. Hen sentation.	nd approved Disclosure Tied under the No.
Vilav Kimar Deekonda			rentory written-down	expenses of Rs.	For and on Bel	half of Board of	100
Viav Kumar Deekonda	urin				Tierra Agrotec		
te: 11.04.2023 Whole time Director	urin				Aljant	me.	



	CIN:U01119TG2013PLC090 Consolidated Profit and loss statement for the		ed 31.03.2023 mounts are in Lakh	s unless specifie
	Particulars	Note No.	For the Year Ended 31.03.2023	For the Year Ended 31.03.202
1.	Revenue from operations	26	6,011.46	5,660.5
н.	Other income	27	59.80	18.3
			6,071.26	5,678.8
Ш.	Total Revenue (I + II)	8		
IV.	Expenses:			
	Purchases and Direct Expenses Changes in inventories of finished goods work-in-progress and	28	4,050.56	3,455.0
	Stock-in-Trade	29	1,303.27	635.4
	Employee benefits expense	30	1,701.54	1,425.2
	Finance costs	31	1,144.76	871.5
	Depreciation and amortization expense	2 32	78.30	28.4
	Other expenses	32	1,591.84 9,870.27	1,068.9 7,484.7
	Profit before exceptional and extraordinary items and tax (III-		5,070.27	/,404./
V.	IV)		(3,799.01)	(1,805.9
VI.	Exceptional items		, , , , , , , , , ,	-
VII.	Profit before extraordinary items and tax (V - VI)		(3,799.01)	(1,805.9
VIII.	Share in net profit/(loss) of associate and joint venture			2.3
IX.	Profit before tax (VII- VIII)	~	(3,799.01)	(1,803.6
Х	Tax expense:	C		
	(1) Current tax Exp			
	(2) Deferred tax		(977.84)	(441.9
	(3) MAT Credit Entitlement			
	Profit (Loss) for the period from continuing operations (VII- VIII)		(2,821.16)	(1,361.6
	Profit/(loss) from discontinuing operations			
XIII	Tax expense of discontinuing operations			
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)			
	Profit (Loss) for the period (XI + XIV)		(2,821.16)	(1,361.6
	Other Comprehensive Income			
	(i) Items that will not be reclassified to profit and Loss		(19.48)	(30.6
	(ii) Income tax relating to items that will not be reclassified to profit			0.1
	or loss		4.90	
			-	-
	(ii) Income relating to items that will be reclassified to profit or loss		-	-
	Total Comprehensive Income for the period (XV+XVI)			
	(Comprising Profit (Loss) and Other Comprehensive		(2,835.74)	(1,331.1
v. m	Income for the period)			
XVII	Earnings per equity share:(of Face Value of Rs.10 Each)		44.07	15.4
	(1) Basic (2) Diluted		(11.27) (11.27)	(5.4
		I	(11.27)	(5.4
			n Behalf of Board o	f Directors
		Tierra Ag	otech Limited	
		Uhr	andment	1
		0		GROTE
	Date: 11.04.2022	- 0.0 Million Text Area	ar Deekonda	T
	Date: 11.04.2023 Place: Hyderabad	Whole time DIN:06991		Hyderabad
	ridoo, riyucidadu	DIN.00991	201	Inc.

Tierra Agrotech Limited CIN:U01119TG2013PLC090004

1st Floor, Sravana Complex, Kamalapuri Colony, LVPrasad Hospital, Road. No.2, Banjara Hills Hyderabad, TG 500034

Consolidated Balance sheet as at 31.03.2023

		A	All amounts are in Lakhs unless s		
	Particulars	Note No.	As at 31.03.2023	As at 31.03.2022	
		2	3	4	
I	Assets Non-Current Assets				
	(a) Property, Plant and Equipment	2	101.50	91.4	
	(b) Intangible assets		4,110.46	4,117.3	
	(c) Product under Development	2	380.78	303.9	
	(d) Goodwill	2	4,175.83	4,175.8	
		2	4,175.83	4,175.0	
	(e) Capital Work in progress (e) Right of Use Asset	2	58.07	52.6	
		2	56.07	52.0	
	(f) Financial Assets				
	(i) Investments	3	-		
	(ii) Other Financial Assets	4	196.94	216.7	
	(g) Deffered tax Asset (Net)	4a	1,548.05	565.5	
	Total Non-Current Assets		10,681.65	9,633.5	
	Current Assets				
	(a) Inventories	5	3,808.44	5,111.7	
	(b) Financial Assets		11/12/12/12/12		
	i) Trade Receivables	6	1,633.84	1,854.3	
	ii) Cash and Cash equivalents	7	281.70	51.7	
	iii) Bank Balance other than (ii) above	8	332.93	332.9	
	(c) Other Finacial Assets	9	18.98	6.3	
	(d) Current Tax Assets (net)	10	28.73	26.6	
	(e) Other current assets	11	497.11	345.4	
	Total Current Assets		6,601.72	7,729.1	
	Total Assets		17,283.40	17,362.7	
l	Equity and Liabilities				
	Equity				
	a) Share Capital	12	2,515.52	2,515.5	
	b)Other Equity	13	-1,006.15	1,829.6	
	Total Equity		1,509.37	4,345.1	
	Liabilities			,	
	Non - current liabilities:				
	(a) Financial Liabilities				
	i) Borrowings		-	-	
	- Redeemable Preference shares		-	-	
	- Others	14	3,631.49	3,194.7	
	ii) Other Financial Liabilities	15	-	63.9	
	iii) Provisions	16	70.70	56.6	
	iv) Deffered tax Liabilities (Net)	17	10.10	-	
	v) Lease Liabilities	18	35.91	37.9	
	vi) Other Non-Current liabilities	19	875.73	847.0	
	Total Non-Current Liabilities	15	4,613.83	4,200.2	
	Current liabilities		4,010.00	4,200.2	
	(a) Financial Liabilities				
	i) Borrowings				
	- Redeemable Preference shares	20	1,652.60		
	- Others	20	4,920.55	4,935.7	
	ii) Trade payables	20	2,189.28	1,895.3	
	iii) Lease Liabilities	22	35.61	18.4	
		23	177.85	120.9	
	iv) Other financial liabilities				
	(b) Other Current Liabilities	24	1,887.44	1,478.8	
	(c) Provisions	25	296.88	367.8	
	Total Current liabilities		11,160.19	8,817.2	
	Total Equity and Liabilities		17,283.40	17,362.7	
	Significant accounting policies	1	-	-	
			Behalf of Board of D	Directors	
		nerra Agro	otech Limited		
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		Log Cog	an Daalus ada	(CK.)	
	Date: 11 04 0000		ar Deekonda	1 mil	
	Date: 11.04.2023	Whole time		l'	
	Place: Hyderabad	DIN:06991	207	Channel	

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Tierra Agrotech Limited CIN:U01119TG2013PLC090004 Consolidated Cash flow statement for the period ended 31.03.2023

	For the Year	For the	
Particulars	Ended	Year Endec	
	31.03.2023	31.03.2022	
A. Cash Flows From Operating Activities:			
Net profit before taxation, and extraordinary items	(3,799.01)	(1,803.63	
Adjusted for :			
Interest debited to P&L A/c	1,133.33	864.45	
Interest on Lease	6.81	1.60	
Creditors Balances Written back	(32.19)		
Gratuity and Leave encashment provision	38.59	40.31	
Provision for Bad debts	93.20	240	
Interest Income on Fixed deposits	(14.04)	-13.92	
Depreciation	78.30	28.45	
Operating profits before working capital changes	(2,495.00)	(882.73	
Changes in current assets and liabilities			
Inventories	1,303.27	635.49	
Trade Receivables	127.33	(1,083.40	
Other Current assets and Financial Assets	(162.27)	314.90	
Other Non Current Financial assets	19.83	(55.81	
Trade Payables	326.09	0.22	
Other Financial Liabilities	(7.04)	(230.08	
Long term and short term Provisions	(78.48)	244.31	
Other Current Liabilities	261.23	(108.28	
Other Non current Liabilities	28.64	246.85	
Cash generated from operations	(676.38)	(918.54	
Income tax paid			
	(2.08)	(2.11	
Cash used(-)/(+)generated from operating activities (a)	(674.30)	(916.43	
B. Cash Flows From Investing Activities:	-	-	
Purchase of Property Plant and Equipment ,capital work in Progress and Right of use assets	(07.10)	1464 67	
	(87.18)	(154.67	
Sale of Fixed Assets	(70.05)	0.46	
Product Development Expenses	(76.85)	(153.04	
(Purchase)/Proceeds from Investments	-	104.95	
Interest Income	14.04	13.92	
Net cash used in investing activities	(149.99)	(188.38	
C. Cash Flows From Financing Activities:			
Borrowings	1,936.52	(867.94	
Interest paid on Loans and others	(1,133.33)	(864.45	
Proceeds from issue of 9% Cummulative Non Convertiable Redeemable			
Preference Shares	1,800.00	(2)	
Interest Paid on Lease Liabilities	(6.81)	(1.60	
Payment Towards Reduction of Lease Liability	(27.12)	(4.40	
Net cash generated in financing activities	2,569.26	(1,738.39	
D. Net increase / (decrease) in cash and cash equivalents	1,744.97	-2,843.19	
E. Cash and cash equivalents at the beginning of the year	(2,695.49)	147.71	
Cash and cash equivalents at the end of the year	(950.52)	-2,695.49	
Reconciliation of cash and cash equivalents			
Balance with Banks in Current A/c	281.45	51.77	
Cash-in-hand	0.25	-	
Bank Overdrafts repayable on demands	(1,565.15)	(3,080.18	
Restricted cash and cash Equivalents in the form of Fixed deposits	332.93	332.93	
Total Cash & Cash Equivalents :	(950.52)	(2,695.49	

Hyderabad

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For and on Behalf of Board of Directors Tierra Agrotech Limited

Date: 11.04.2023 Place: Hyderabad Vijay Kumar Deekonda Whole time Director DIN:06991267



Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Resultsof the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To, The Board of Directors of Tierra Agrotech Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of consolidated financial results of Tierra Agrotech Limited(the"Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group")for the quarter and year ended March 31, 2023 (the "Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the"ListingRegulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate audited financial statements/financial information of the subsidiaries the Statements.

(i) includes the results of the following entities:

S No	Name of the company	Relationship
1	Tierra Seed Science Private Limited	Wholly owned Subsidiary

- (ii) is presented in accordance with the requirements of the Listing Regulations, in this regard; and
- (iii) Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated total comprehensive income (comprising of net profit and other comprehensive income) and other financial information of the Group for the quarter and year ended March 31, 2023.

Basis for Opinion

We conducted our auditin accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Groupin accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.



SRI RAMCHANDRA ARCADE, D.No.8-2-293/82/JIII/573/M/ 1st Floor, Road No.82, Jubilee Hills, Hyderabad - 500096. Ph: 23394982/85, E-mail: rkandco@gmail.com, Website : www.rkandco.in

Management's Responsibilities for theConsolidated Financial Results

The Statement has been prepared on the basis of the consolidated financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentationof the Statement that give a true and fair view of the net loss andother comprehensive income and other financial information of the Groupin accordance with the recognition and measurementprinciples laid down in Indian AccountingStandard (Ind AS) 34, 'Interim Financial Reporting' prescribed under section 133 of the Act read with relevant rules issued thereunder and otheraccounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequateaccounting records in accordance with the provisions of the Act for safeguarding of the assetsof the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to thepreparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid,

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to goingconcern and using the going concern basis of accounting unless the respective Board ofDirectors either intends to liquidate the Group or to cease operations, or has no realisticalternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordancewith SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud
 or error, design and perform audit procedures responsive to those risks, and obtain audit
 evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not
 detecting a material misstatement resulting from fraud is higher than for one resulting from
 error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or
 the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit
 procedures that are appropriate in the circumstances, but not for the purpose of expressing an
 opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of
 accounting and, based on the audit evidence obtained, whether a material uncertainty exists



related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of theHolding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable,

Other Matter

The accompanying Statement includes the audited financial statements and other financial information in respect of subsidiary, whose financial statements reflect financial information as follows:

S.No	Name of the Company	As at 31.03.2023 Amount (Rs. in lakhs)
16	Tierra Seed Science Private Limited	
17	Total Assets	614.25

S.No	Name of the Company	For the quarter ended 31.03.2023 Amount (Rs. in lakhs)	For the year ended 31.03.2023 Amount (Rs. in lakhs)
1	Tierra Seed Science Private Limited		
	Revenue from operations	Nil	Nil
	Net Profit/(Loss)	(32.08)	(130.20)
	Comprehensive Income/(Loss)	(32.08)	(130,70) (130,70)

The independent auditor's report on theannual financial statements of these entities have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, joint operations, joint ventures and associates is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above.

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

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For Ramasamy Koteswara Rao and Co LLP Chartered Accountants ICAI Firm Registration Number: 010396S/S200084

Murali Krishna Reddy Tellun Partner Membership No:223022 UDIN:23223022BGQJKX5454

Place: Hyderabad Date: 11thApril 2023



Date: 11th April, 2023

To The Corporate Relations Department Bombay Stock Exchange Phiroze Jeejeebhoy Towers Dalal Street, Mumbai - 400 001.

Dear Sir,

Sub: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Unmodified opinion

Ref No. Scrip Code: 543531 DECLARATION FOR UNMODIFIED OPINION

I, Vijay Kumar Deekonda, Wholetime Director of M/s. Tierra Agrotech Limited having its Registered office at 1st Floor, Sravana Complex, Kamalapuri Colony Lane Next to L.V.Prasad Hospital, Road.No.2, Banjara Hills Hyderabad Telangana 500034 IN, hereby declare that, M/s. Ramasamy Koteswara Rao & Co. LLP,, Statutory Auditors of the Company, have issued an Audit Report with Unmodified Opinion on Consolidated Audited Financial Results for the Quarter and Year Ended 31° March, 2023.

This Declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (LODR) Regulations 2015 as amended vide its circular no CIR/CFD/CMD/56/2016 dated 27" May, 2016.

Thanking You Yours Faithfully

For Tierra Agrotech Limited

Vijay Kumar Deekonda Wholetime Director DIN: 06991267

