



TERA SOFT
Redefining IT Solutions

TERA SOFTWARE LIMITED

Regd. Office : # 8-2-293/82/A/1107,
Road Number 55, Jubilee Hills,
Hyderabad, Telangana 500033.
Tel : +91-40-2354 7447
E-mail : info@terasoftware.in
www.terasoftware.com

Date: 14th November, 2023

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

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 14th November, 2023

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 (14th November, 2023) has considered and approved:

1. Un Audited Financial Results (Standalone and Consolidated) of the Company for Quarter and Half-Year ended 30th September, 2023 along with the Limited Review Report, Statement of Asset and Liabilities and Cash Flow Statement.

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 05:15 p.m. and concluded at 10:20 p.m.

This is for your kind information and records.

Yours faithfully,

For TERA SOFTWARE LIMITED

T. GOPICHAND
Chairman & Managing Director
DIN: 00107886





LIMITED REVIEW REPORT

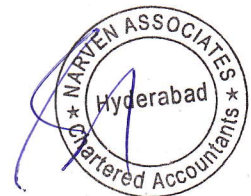
Limited Review Report on Unaudited Quarterly and half year ended Financial Results Under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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 half year ended 30th September 2023 and year to date results for the period 01st April 2023 to 30th September 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.





NARVEN ASSOCIATES
CHARTERED ACCOUNTANTS

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

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:14.11.2023

for Narven Associates
Chartered Accountants
FRN:005905S



G.V.Ramana

Partner

M.no.025995

UDIN: 23025995 BGS LIF1538

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

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

PARTICULARS	Rupees in Lakhs					
	Quarter Ended			Half Year Ended		For the Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income from Operations						
(a) Net Sales /Income from operations (net of excise duty)	2,117.25	1,944.21	2,648.49	4,061.47	5,465.23	11,658.06
(b) Other operating Income	-	-	-	-	0.51	1,421.97
(c) Other Income	88.97	108.26	84.36	196.82	166.40	2,515.93
Total Income from Operations (net)	2,206.22	2,052.47	2,732.85	4,258.29	5,632.14	15,595.96
2. Expenses						
Purchases	-	-	-	-	-	-
Changes in inventories of finished goods, work-in-progress and stock in trade	7.56	-	-	7.56	41.53	261.71
Technical & Operation expense	1,323.56	1,230.34	2,045.69	2,553.90	4,264.57	8,456.13
Employee benefit expense	461.41	460.87	440.17	922.28	865.11	1,751.93
Finance costs	73.59	92.64	175.77	166.23	393.17	636.20
Depreciation & amortisation expense	3.82	3.85	6.06	7.67	12.08	23.49
Other Expenses	122.09	73.91	133.89	195.59	166.82	3,600.94
Total Expenses	1,992.03	1,861.61	2,801.58	3,853.23	5,743.28	14,730.40
3. Profit/(Loss) from ordinary activities but before Exceptional Items (1-2)						
	214.19	190.86	(68.73)	405.06	(111.14)	865.56
4. Exceptional Items	139.47		-	139.47	-	
5. Profit/(Loss) from ordinary activities before tax (3-4)	74.72	190.86	(68.73)	265.59	(111.14)	865.56

6. Tax expense						
1) Current Tax	48.77	65.63	-	114.40	-	190.37
2) Tax Expenses relating to Earlier years	-	-	-	-	-	276.53
3) Deferred Tax	43.56	46.02	4.35	89.57	21.31	52.08
7. Profit/(Loss) from ordinary activities after tax (5-6)	(17.61)	79.21	(73.08)	61.63	(132.45)	346.58
8. Extraordinary items (net of tax Rs expense __ Lakhs)	-	-	-	-	-	-
9. Net Profit/(Loss) before Other comprehensive income (7-8)	(17.61)	79.21	(73.08)	61.63	(132.45)	346.58
10. Other Comprehensive Income						
Add: (i) Items that will be reclassified to profit or loss	(42.45)	91.95	-	49.50	-	(4.88)
Less: (ii) Income Tax relating to items that will be reclassified to profit or loss	10.68	(23.14)	-	(12.46)	-	(1.23)
11. Net Profit/(Loss) for the period (9-10)	(49.37)	194.30	(73.08)	123.59	(132.45)	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)						9,659.31
Earning Per equity share (for continuing operations):						
(1) Basic	(0.14)	0.63	(0.58)	0.49	(1.06)	2.77
(2) Diluted	(0.14)	0.63	(0.58)	0.49	(1.06)	2.77
Earning Per equity share (for discontinued & Continuing operations):						
(1) Basic	(0.14)	0.63	(0.58)	0.49	(1.06)	2.77
(2) Diluted	(0.14)	0.63	(0.58)	0.49	(1.06)	2.77

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

PARTICULARS	Quarter Ended		Half Year Ended		Rupees in Lakhs	
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	For the Year Ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31.03.2023 Audited
1. Segment Revenue						
a) Integrated Solutions Division	-	-	-	-	-	-
b) Technical Division	1,510.38	1,467.62	1,440.74	2,978.00	2,852.24	5,809.57
c) Projects Division	606.88	476.60	1,207.75	1,083.47	2,613.50	7,270.45
Net sales/Income from operations	2,117.26	1,944.21	2,648.49	4,061.47	5,465.74	13,080.03
2. Segment Results [Profit / (Loss) before Tax and Interest from each Segment]						
a) Integrated Solutions Division	-	-	(23.63)	-	(93.55)	(206.29)
b) Technical Division	28.08	77.22	157.25	105.30	312.31	670.09
c) Projects Division	394.99	253.86	110.27	648.70	237.19	2,468.64
Total	423.07	331.08	243.89	754.00	455.95	2,932.44
Less: i) Interest Expenses	73.59	92.64	175.77	166.23	393.17	636.20
ii) Un-allocable expenditure (Net)	359.66	155.84	221.21	368.43	340.32	3,946.59
Add: Interest and Other Income	84.90	108.26	84.36	194.88	166.40	2,515.93
Total Profit/(Loss) Before Tax	74.72	190.86	(68.73)	414.37	(111.14)	865.56
Segment Assets						
Integrated Solutions Division	25.30	45.89	555.50	25.30	555.50	54.03
Technical Division	1,593.63	1,506.28	1,430.26	1,593.63	1,430.26	1,275.77
Projects Division	13,224.76	13,068.46	18,040.90	13,224.76	18,040.90	13,222.15
Unallocable	5,445.10	5,288.80	5,120.15	5,445.10	5,120.15	5,256.65
Total	20,288.79	19,909.43	25,146.81	20,288.79	25,146.81	19,808.60

Segment Liabilities						
Integrated Solutions Division	333.14	329.07	884.61	333.14	884.61	329.78
Technical Division	746.48	625.42	1,109.35	746.48	1,109.35	1,138.31
Projects Division	3,625.25	3,465.60	5,777.72	3,625.25	5,777.72	3,414.29
Unallocable	15,583.91	15,489.34	17,375.13	15,583.91	17,375.13	14,926.22
Total	20,288.78	19,909.43	25,146.81	20,288.78	25,146.81	19,808.60
(Segment Assets - Liabilities)						
Integrated Solutions Division	(307.85)	(283.18)	(329.11)	(307.85)	(329.11)	(275.75)
Technical Division	847.15	880.86	320.91	847.15	320.91	137.46
Projects Division	9,599.51	9,602.86	12,263.18	9,599.51	12,263.18	9,807.86
Unallocable	(10,138.81)	(10,200.54)	(12,254.98)	(10,138.81)	(12,254.98)	(9,669.57)
Total	-	-	-	-	-	-

STATEMENT OF ASSETS AND LIABILITIES

Rupees In Lakhs

Particulars	Rupees In Lakhs	
	Unaudited	Audited
	30th September 2023	31st March 2023
I. ASSETS		
1. Non-current assets		
(i) Property, Plant & Equipment	2,666.84	2,674.51
(ii) Financial Assets		
(a) Investment	0.74	
(b) Other financial assets	324.55	245.57
(iii) Other non current assets	472.04	504.80
(iv) Deferred tax Asset (net)	206.99	284.11
	3,671.16	3,708.99
2. Current assets		
(i) Inventories	4.72	12.28
(ii) Financial Assets		
(a) Trade receivables	12,160.84	12,800.19
(b) Cash and Cash Equivalents	1,817.63	1,600.81
(c) Other financial assets	1,740.13	659.26
(iii) Other current assets	587.83	944.61
	16,311.15	16,017.15
	19,982.31	19,726.15
II EQUITY AND LIABILITIES		
A Equity		
(a) Equity Share Capital	1,251.19	1,251.19
(b) Other Equity	9,659.31	9,535.65
	10,910.50	10,786.84

B Liabilities				
1. Non-current liabilities				
(i) Financial liabilities				
(a) Borrowings	510.28		483.74	
(ii) Provisions	124.93	635.21	166.94	650.68
2. Current liabilities				
(i) Financial liabilities				
(a) Borrowings	2,357.03		1,931.51	
(b) Trade payables				
Total Outstanding dues to Micro enterprises	-		145.22	
Total Outstanding dues to creditors other than	4,172.63		4,441.84	
(c) Other financial liabilities	1,021.41		821.00	
(ii) Other current liabilities	787.33		904.92	
(iii) Provisions	98.20	8,436.60	44.23	8,288.72
		19,982.31		19,726.15
		0.00	-	0.00

Notes:

- 1 The above financial results for the quarter ended 30th September, 2023 have been reviewed by the Audit Committee and were approved by the Board of Directors of the Company at the meeting held on 14th November, 2023**
- 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 Board of India ("SEBI").**
- 3 Fixed Assets 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 company is taking steps to legally annul the attachment.**
- 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

Place: Hyderabad
Date : 14.11.2023

T. Gopichand
Chairman & Managing Director
DIN : 00107886

TERA SOFTWARE LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 30.09.2023 and 31.03.2023

Rupees in Lakhs

Particulars	Half Year Ended		Year Ended
	30.09.2023	30.09.2022	31.03.2023
A. Cash flow from operating activities			
Net Profit / (Loss) before tax as per Profit & Loss Statement	265.58	(111.14)	865.56
Adjustments for:			
Depreciation and amortisation	7.67	12.08	23.49
Sundry Credit Balances Written Back			1,421.00
Interest Income	(36.47)	(21.74)	(40.15)
Bad Debts Written Off	57.08		3,333.39
Finance Cost	166.23	(393.17)	(636.20)
Advances Written off			347.53
Changes in Assets and Liabilities:			
Trade receivables	639.35	420.40	2,222.27
Other Financial Assets and Other Assets	(78.98)	1,167.82	760.33
Other Non Current Assets	32.76	30.02	(42.13)
Other Financial Assets	(1,080.87)		
Other Current Assets	356.78	93.68	(1,044.83)
Inventories	7.56	41.53	261.71
Trade Payables	(414.43)	(964.96)	(4,954.35)
Long Term Provisions	(42.01)		26.54
Other Current Liabilities	(117.59)	7.27	(159.95)
Short Term Provisions	53.97	41.12	(65.92)
Other Financial Liabilities	200.41	709.39	382.32
Cash generated from operations	17.04	1,032.30	2,700.61
Income tax paid	114.4	-	575.94
Net cash flow from operating activities (A)	(97.36)	1,032.30	3,276.55
B. Cash flow from investing activities			
Property, Plant & Equipment	(7.67)	(0.69)	(23.49)
Sale of Land			306.6
Interest Income	36.47	21.74	40.15
Net cash flow from Investing activities (B)	28.80	21.05	323.26
C. Cash flow from financing activities			
Short Term Borrowings(Net)	425.52	-1,671.68	(3,687.36)
Long Term Borrowings	26.54	22.28	48.44
Interest Paid	(166.23)	393.17	636.20
Net cash flow from Financing activities (C)	285.83	(1,256.23)	(3,002.72)
Net increase in Cash and cash equivalents (A+B+C)	216.82	(202.88)	597.70
Opening balance of Cash and cash equivalents	1,600.81	1,004.11	1,003.11
Closing balance of Cash and cash equivalents	1,817.63	801.23	1,600.81
Components of Cash and Cash Equivalents			
Cash and cheques on Hand	9.10	10.61	9.40
Balances with Banks			
-On Current Accounts	1,301.22	12.65	1,009.03
-On Deposit Accounts	507.31	777.97	582.38
Cash and cash Equivalent as per Note 7	1,817.63	790.62	1,600.81

For Tera Software Limited

Place: Hyderabad

Date : 14th Nov 2023

T. Gopichand
Chairman & Managing Director
DIN : 00107886



LIMITED REVIEW REPORT on Unaudited Consolidated Financial Results for the Quarter and Half year ended 30th September, 2023 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

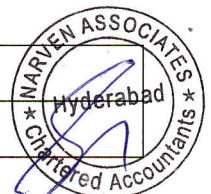
To
The Board of directors,
TERA SOFTWARE LIMITED
Hyderabad.

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of **M/s TERA SOFTWARE LIMITED**, ("the Company") and its subsidiaries (the company and its subsidiaries together referred to as ("the Group")) for the quarter and half year ended on September 30, 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





NARVEN ASSOCIATES
CHARTERED ACCOUNTANTS

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

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 30th September, 2023, and Net assets of Rs.62.99 lakhs as at 30th September, 2023 in the consolidated balance sheet and total revenues of Rs. Nil, total net Loss of Rs.0.49 lakhs for the period ended at 30th September, 2023 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.

Place: Hyderabad
Date: 14-11-2023

For Narven Associates
Chartered Accountants
Firm Regn. No: 0059055

G. V. Ramana
Partner

M.No.: 025955
UDIN: 23025495B65LIG9551

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

STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

Rupees in Lakhs

PARTICULARS	Quarter Ended			Half Year Ended		For the Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income from Operations						
(a) Net Sales /Income from operations (net of excise duty)	2,117.25	1,944.21	2,648.49	4,061.46	5,465.23	11,658.06
(b) Other operating Income	-	-	-	-	0.51	1,421.97
(c) Other Income	88.97	108.26	84.36	196.82	166.40	2,515.93
Total Income from Operations (net)	2,206.22	2,052.47	2,732.85	4,258.28	5,632.14	15,595.96
2. Expenses						
Purchases	-	-	-	-	-	-
Changes in inventories of finished goods, work-in-progress and stock in trade	7.56	-	-	7.56	41.53	261.71
Technical & Operation expense	1,323.56	1,230.34	2,045.69	2,553.90	4,264.57	8,456.13
Employee benefit expense	461.41	460.87	440.17	922.28	865.11	1,751.93
Finance costs	73.59	92.64	175.77	166.23	393.17	636.20
Depreciation & amortisation expense	3.82	3.85	6.06	7.67	12.08	23.49
Other Expenses	122.60	73.81	133.89	196.00	166.82	3,600.94
Total Expenses	1,992.54	1,861.51	2,801.58	3,853.64	5,743.28	14,730.40
3. Profit/(Loss) from ordinary activities but before Exceptional Items (1-2)	213.68	190.96	(68.73)	404.64	(111.14)	865.56
4. Exceptional Items	139.47		-	139.47	-	-
5. Profit/(Loss) from ordinary activities before tax (3-4)	74.21	190.96	(68.73)	265.17	(111.14)	865.56

6. Tax expense							
1) Current Tax	48.77	65.63	-	114.40	-	190.37	
2) Tax Expenses relating to Earlier years	-	-	-	-	-	276.53	
3) Deferred Tax	43.51	46.02	4.35	89.53	21.31	52.08	
7. Profit/(Loss) from ordinary activities after tax (5-6)	(18.07)	79.31	(73.08)	61.25	(132.45)	346.58	
8. Extraordinary items (net of tax Rs expense ___ Lakhs)	-	-	-	-	-	-	
9. Net Profit/(Loss) before Other comprehensive income (7-8)	(18.07)	79.31	(73.08)	61.25	(132.45)	346.58	
10. Other Comprehensive Income							
Add: (i) Items that will be reclassified to profit or loss	(42.45)	91.95	-	49.50	-	(4.88)	
Less: (ii) Income Tax relating to items that will be reclassified to profit or loss	10.68	(23.14)	-	(12.46)	-	(1.23)	
11. Net Profit/(Loss) for the period (9-10)	(49.83)	194.40	(73.08)	123.21	(132.45)	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)						9,800.06	
Earning Per equity share (for continuing operations):							
(1) Basic	(0.14)	0.63	(0.58)	0.49	(1.06)	2.77	
(2) Diluted	(0.14)	0.63	(0.58)	0.49	(1.06)	2.77	
Earning Per equity share (for discontinued & Continuing operations):							
(1) Basic	(0.14)	0.63	(0.58)	0.49	(1.06)	2.77	
(2) Diluted	(0.14)	0.63	(0.58)	0.49	(1.06)	2.77	

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

PARTICULARS	Quarter Ended					Half Year Ended	Rupees in Lakhs
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	For the Year Ended	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1. Segment Revenue							
a) Integrated Solutions Division	-	-	-	-	-	-	-
b) Technical Division	1,510.38	1,467.62	1,440.74	2,978.00	2,852.24	5,809.57	5,809.57
c) Projects Division	606.88	476.60	1,207.75	1,083.46	2,613.50	7,270.45	7,270.45
Net sales/Income from operations	2,117.26	1,944.21	2,648.49	4,061.46	5,465.74	13,080.03	13,080.03
2. Segment Results [Profit / (Loss) before Tax and Interest from each Segment]							
a) Integrated Solutions Division	-	-	(23.63)	-	(93.55)	(206.29)	(206.29)
b) Technical Division	28.08	77.22	157.25	105.30	312.31	670.09	670.09
c) Projects Division	394.99	253.86	110.27	648.70	237.19	2,468.64	2,468.64
Total	423.07	331.08	243.89	754.00	455.95	2,932.44	2,932.44
Less: i) Interest Expenses	73.59	92.64	175.77	166.23	393.17	636.20	636.20
ii) Un-allocable expenditure (Net)	361.89	155.84	221.21	368.45	340.32	3,946.59	3,946.59
Add: Interest and Other Income	86.62	108.26	84.36	194.91	166.40	2,515.93	2,515.93
Total Profit/(Loss) Before Tax	74.21	190.86	(68.73)	414.23	(111.14)	865.56	865.56
Segment Assets							
Integrated Solutions Division	25.30	45.89	555.50	25.30	555.50	54.03	54.03
Technical Division	1,592.89	1,506.28	1,430.26	1,592.89	1,430.26	1,275.77	1,275.77
Projects Division	13,224.76	13,068.46	18,040.90	13,224.76	18,040.90	13,222.15	13,222.15
Unallocable	5,444.85	5,288.80	5,120.15	5,444.85	5,120.15	5,256.65	5,256.65
Total	20,287.80	19,909.43	25,146.81	20,287.80	25,146.81	19,808.60	19,808.60

Segment Liabilities						
Integrated Solutions Division	333.14	329.07	884.61	333.14	884.61	329.78
Technical Division	746.48	625.42	1,109.35	746.48	1,109.35	1,138.31
Projects Division	3,484.06	3,465.60	5,777.72	3,484.06	5,777.72	3,414.29
Unallocable	15,724.12	15,489.34	17,375.13	15,724.12	17,375.13	14,926.22
Total	20,287.80	19,909.43	25,146.81	20,287.80	25,146.81	19,808.60
(Segment Assets - Liabilities)						
Integrated Solutions Division	(307.84)	(283.18)	(329.11)	(307.84)	(329.11)	(275.75)
Technical Division	846.41	880.86	320.91	846.41	320.91	137.46
Projects Division	9,740.70	9,602.86	12,263.18	9,740.70	12,263.18	9,807.86
Unallocable	(10,279.27)	(10,200.54)	(12,254.98)	(10,279.27)	(12,254.98)	(9,669.57)
Total	-	-	-	-	-	-

STATEMENT OF ASSETS AND LIABILITIES

Rupees In Lakhs

Particulars	Unaudited		Audited	
	30th September 2023		31st March 2023	
I. ASSETS				
1. Non-current assets				
(i) Property, Plant & Equipment	2,666.84		2,674.51	
(ii) Financial Assets				
(a) Other financial assets	386.25		245.57	
(iii) Other non current assets	472.04		504.80	
(iv) Deferred tax Asset (net)	207.04	3,732.17	284.11	3,708.99
2. Current assets				
(i) Inventories	4.72		12.28	
(ii) Financial Assets				
(a) Trade receivables	12,160.84		12,800.19	
(b) Cash and Cash Equivalents	1,818.92		1,600.81	
(c) Other financial assets	1,740.13		659.26	
(iii) Other current assets	587.83	16,312.44	944.61	16,017.15
		20,044.61		19,726.15
II EQUITY AND LIABILITIES				
A Equity				
(a) Equity Share Capital	1,251.19		1,251.19	
(b) Other Equity	9,659.10		9,535.65	
(C) Other Equity	0.26	10,910.55		10,786.84

B Liabilities				
1. Non-current liabilities				
(i) Financial liabilities				
(a) Borrowings	572.28		483.74	
(ii) Provisions	124.93	697.21	166.94	650.68
2. Current liabilities				
(i) Financial liabilities				
(a) Borrowings	2,357.03		1,931.51	
(b) Trade payables				
Total Outstanding dues to Micro enterprises and	-		145.22	
Total Outstanding dues to creditors other than	4,172.63		4,441.84	
(c) Other financial liabilities	1,021.66		821.00	
(ii) Other current liabilities	787.33		904.92	
(iii) Provisions	98.20	8,436.85	44.23	8,288.72
		20,044.61		19,726.15
		0.00	-	0.00

Notes:

- The above financial results for the quarter ended 30th September, 2023 have been reviewed by the Audit Committee and were approved by the Board of Directors of the Company at the meeting held on 14th November, 2023
- 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 Board of India ("SEBI").
- Fixed Assets 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 company is taking steps to legally annul the attachment.
- During The Quarter Tera Software Ltd has invested an amount of Rs 0.74 Lakhs in TS Innovations Private Ltd, happened to be a Subsidiary of the company holding 74% of the Shares
- 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

Place: Hyderabad
Date : 14.11.2023

T. Gopichand
Chairman & Managing Director
DIN : 00107886

TERA SOFTWARE LIMITED
CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2023

Rupees in Lakhs

Particulars	Year Ended 30.09.2023	Year Ended 30.09.2022	Year Ended 31.03.2023
A. Cash flow from operating activities			
Net Profit / (Loss) before tax as per Profit & Loss Statement	265.08	(111.14)	865.56
Adjustments for:			
Depreciation and amortisation	7.67	12.08	23.49
Sundry Credit Balances Written Back	-		1,421.00
Interest Income	(36.47)	(21.74)	(40.15)
Bad Debts Written Off	57.08		3,333.39
Finance Cost	166.23	(393.17)	(636.20)
Advances Written off	-		347.53
Changes in Assets and Liabilities:			
Trade receivables	639.35	420.40	2,222.27
Other Non Current Financial Assets	(140.68)	1,167.82	760.33
Other Non Current Assets	32.76	30.02	(42.13)
Other Current Financial Assets	(1,080.87)		
Other Current Assets	128.33	93.68	(1,044.83)
Inventories	7.56	41.53	261.71
Trade Payables	(414.43)	(964.96)	(4,954.35)
Long Term Provisions	(42.01)		26.54
Other Current Liabilities	(117.59)	7.27	(159.95)
Short Term Provisions	53.97	41.12	(65.92)
Other Financial Liabilities	200.66	709.39	382.32
Cash generated from operations	(273.35)	1,032.30	2,700.61
Income tax paid	114.40	-	575.94
Net cash flow from operating activities (A)	(158.95)	1,032.30	3,276.55
B. Cash flow from investing activities			
Property, Plant & Equipment	(7.22)	-0.69	(23.49)
Sale of Land	-		306.30
Interest Income	36.47	21.74	40.15
Net cash flow from Investing activities (B)	29.25	21.05	323.26
C. Cash flow from financing activities			
Short Term Borrowings(Net)	425.52	(1,671.68)	(3,687.36)
Long Term Borrowings	88.54	22.28	48.44
Interest Paid	(166.23)	393.17	636.2
Net cash flow from Financing activities (C)	347.83	(1,256.23)	(3,002.72)
Net increase in Cash and cash equivalents (A+B+C)	218.12	(202.88)	597.7
Opening balance of Cash and cash equivalents	1,600.81	1,004.11	1,003.11
Closing balance of Cash and cash equivalents	1,818.93	801.23	1,600.81
Components of Cash and Cash Equivalents			
Cash and cheques on Hand	9.10	10.61	9.40
Balances with Banks			
-On Current Accounts	1,302.52	12.65	1,009.03
-On Deposit Accounts	507.31	777.97	582.38
Cash and cash Equivalent as per Note 7	1,818.93	790.62	1,600.81

For Tera Software Limited

Place: Hyderabad
Date : 14th Nov 2023

T. Gopichand
Chairman & Managing Director

DIN : 00107886