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: 04th January, 2023

BSE Limited
P.J. Towers
Dalal Street, Mumbai - 400001
Scrip: 533982

Dear Sir/Madam,

Sub: Revised – Standalone Financial Results for the Quarter and Half-year ended 30-09 2022
Ref: Your email dated 19th December 2022 at 05:40 PM and our reply dated 20-12-2022.

With reference to the above cited subject and in reply to your email, we have submitted the revised Standalone Financial Results on 20-12-2022 for your kind consideration as advised by your office.

Later, we found that by erroneously we have taken printout of some unrevised/modified file and submitted the same to you on 20-12-2022. We hereby request you, please don't take on record of the same.

Further, request you find enclosed herewith revised/corrected Standalone Financial Results in PDF file as discrepancies found by your good office through email dated 19-12-2022 for the Quarter and Half-Year ended 30-09-2022 for your kind consideration.

We hereby assure you that in future we will not repeat the same and humbly request you to consider and approve the same and oblige us.

Yours faithfully,
For TERA SOFTWARE LIMITED

CH. MALLIKARJUNA
Company Secretary & Compliance Officer
Mem. No. A47545

TERA SOFTWARE LIMITED ★ HYDERABAD ★

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 RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

(Rupees in lakhs)

PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Income from Operations						
(a) Net Sales /Income from operations (net of excise duty)	2,648.49	2,816.74	2,705.67	5,465.23	5,095.70	12,633.00
(b) Other operating Income	-	0.51	-	0.51	72.80	81.25
2. Other Income	84.36	82.04	86.85	166.40	162.53	318.47
3.Total Income from Operations (net) (1+2)	2,732.85	2,899.29	2,792.52	5,632.14	5,331.03	13,032.72
4. Expenses						
Purchases	-	-	-	-	-	-
Changes in inventories of finished goods, work-in-progress and stock in trade	-	41.53	-	41.53	-	-
Technical & Operation expense	2,045.69	2,218.89	2,138.64	4,264.57	4,036.87	10,172.59
Employee benefit expense	440.17	424.94	310.14	865.11	627.80	1,442.63
Finance Costs	175.77	217.40	266.59	393.17	578.07	1,104.52
Depreciation & amortisation expense	6.06	6.02	14.18	12.08	28.37	47.86
Other Expenses	133.89	32.92	168.92	166.82	241.16	347.43
Total Expenses (4)	2,801.58	2,941.70	2,898.47	5,743.28	5,512.27	13,115.03
5. Profit/(Loss) from ordinary activities before Exceptional Items and Tax (3-4)	(68.73)	(42.41)	(105.95)	(111.14)	(181.24)	(82.31)
6. Exceptional Items	-	-	-	-	-	-
7. Profit/(Loss) from ordinary activities before tax (5-6)	(68.73)	(42.41)	(105.95)	(111.14)	(181.24)	(82.31)
8. Tax expense						
1) Current Tax	-	-	12.69	-	13.43	51.54
2) Tax Expenses relating to Earlier years	-	-	-	-	-	-
3) Deferred Tax	4.35	16.96	(11.05)	21.31	(16.60)	(3.70)
9. Profit/(Loss) from ordinary activities after tax (7+/-8)	(73.08)	(59.37)	(107.59)	(132.45)	(178.07)	(130.15)
10. Extraordinary items (net of tax Rs expense __ Lakhs)	-	-	-	-	-	-
11. Net Profit/(Loss) before Other comprehensive income (9+/-10)	(73.08)	(59.37)	(107.59)	(132.45)	(178.07)	(130.15)
12. Other Comprehensive Income						
Add: (i) Items that will be reclassified to profit or loss	-	-	-	-	-	5.40
Less: (ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	1.36
13. Net Profit/(Loss) for the period (11+/-12)	(73.08)	(59.37)	(107.59)	(132.45)	(178.07)	(126.11)
14. Paid up Equity Share Capital (Face Value Rs 10/-)	1,251.19	1,251.19	1,251.19	1,251.19	1,251.19	1,251.19
Reserves (excluding Revaluation Reserve as per the Balance Sheet of previous accounting year)	9,348.06	9,421.14	9,435.67	9,348.06	9,435.67	9,487.63
Earning Per equity share (for continuing operations):						
(1) Basic	(0.58)	(0.47)	(0.86)	(1.06)	(1.42)	(1.04)
(2)Diluted	(0.58)	(0.47)	(0.86)	(1.06)	(1.42)	(1.04)
Earning Per equity share (for discontinued & Continuing operations):						
(1) Basic	(0.58)	(0.47)	(0.86)	(1.06)	(1.42)	(1.04)
(2)Diluted	(0.58)	(0.47)	(0.86)	(1.06)	(1.42)	(1.04)

For TERA SOFTWARE LIMITED

Chief Financial Officer

For Tera Software Limited

Chairman and Managing Director

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

PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue						
a) Integrated Solutions Division	-	-	-	-	-	-
b) Technical Division	1,440.74	1,411.50	287.59	2,852.24	589.09	2,990.21
c) Projects Division	1,207.75	1,405.75	2,418.08	2,613.50	4,579.41	9,724.04
Net sales/Income from operations	2,648.49	2,817.25	2,705.67	5,465.74	5,168.50	12,714.25
2. Segment Results [Profit / (Loss) before Tax and Interest from each Segment]						
a) Integrated Solutions Division	(23.63)	(69.92)	-	(93.55)	(5.87)	(20.84)
b) Technical Division	157.25	155.06	38.56	312.31	66.21	314.58
c) Projects Division	110.27	126.93	277.41	237.19	587.19	1,083.52
Total	243.89	212.07	315.97	455.95	647.53	1,377.26
Less: i) Interest Expenses	175.77	217.40	266.59	393.17	578.07	1,104.52
ii) Un-allocable expenditure (Net)	221.21	119.12	242.18	340.32	413.23	673.52
Add: Interest and Other Income	84.36	82.04	86.85	166.40	162.53	318.47
Total Profit/(Loss) Before Tax	(68.73)	(42.41)	(105.95)	(111.14)	(181.24)	(82.31)
Segment Assets						
Integrated Solutions Division	555.50	553.42	622.19	555.50	622.19	555.50
Technical Division	1,430.26	1,375.89	309.56	1,430.26	309.56	1,430.26
Projects Division	18,040.90	19,674.23	22,490.89	18,040.90	22,490.89	18,040.90
Unallocable	5,120.15	5,284.34	5,077.61	5,120.15	5,077.61	5,120.15
Total	25,146.81	26,887.88	28,500.25	25,146.81	28,500.25	25,146.81
Segment Liabilities						
Integrated Solutions Division	884.61	856.47	804.86	884.61	804.86	884.61
Technical Division	1,109.35	904.42	563.50	1,109.35	563.50	1,109.35
Projects Division	5,777.72	6,618.22	8,295.56	5,777.72	8,295.56	5,777.72
Unallocable	17,375.13	18,508.77	18,836.33	17,375.13	18,836.33	17,375.13
Total	25,146.81	26,887.88	28,500.25	25,146.81	28,500.25	25,146.81
(Segment Assets - Liabilities)						
Integrated Solutions Division	(329.11)	(303.05)	(182.67)	(329.11)	(182.67)	(329.11)
Technical Division	320.91	471.47	(253.94)	320.91	(253.94)	320.91
Projects Division	12,263.18	13,056.01	14,195.33	12,263.18	14,195.33	12,263.18
Unallocable	(12,254.98)	(13,224.43)	(13,758.72)	(12,254.98)	(13,758.72)	(12,254.98)
Total	-	-	-	-	-	-

For TERA SOFTWARE LIMITED

Chief Financial Officer

For Tera Software Limited

Chairman and Managing Director

STATEMENT OF ASSETS AND LIABILITIES

(Rupees in Lakhs)

Particulars	Un-Audited 30th September 2022		Audited 31st March 2022	
I. ASSETS				
1. Non-current assets				
(i) Property, Plant & Equipment	2,993.21		3,004.60	
(ii) Financial Assets				
(a) Other financial assets	247.45		242.24	
(iii) Other non current assets	432.65		462.67	
(iv) Deferred tax Asset (net)	313.65	3,986.96	334.96	4,044.47
2. Current assets				
(i) Inventories	232.46		273.99	
(ii) Financial Assets				
(a) Trade receivables	17,929.28		18,349.68	
(b) Cash and Cash Equivalents	801.23		1,004.11	
(c) Other financial assets	597.42		1,770.45	
(iii) Other current assets	1,895.76	21,456.15	1,989.44	23,387.67
		25,443.11		**27,432.14**
II EQUITY AND LIABILITIES				
A Equity				
(a) Equity Share Capital	1,251.19		1,251.19	
(b) Other Equity	9,348.06	10,599.25	9,487.63	10,738.82
B Liabilities				
1. Non-current liabilities				
(i) Financial liabilities				
(a) Borrowings	459.11		436.83	
(ii) Provisions	191.82	650.93	184.55	621.38
2. Current liabilities				
(i) Financial liabilities				
(a) Borrowings	3,945.66		5,617.34	
(b) Trade payables				
Total Outstanding dues to Micro enterprises and small enterprises	174.85		271.31	
Total Outstanding dues to creditors other than Micro enterprises and small	6,980.60		7,849.10	
(c) Other financial liabilities	1,912.71		1,203.32	
(ii) Other current liabilities	1,113.11		1,064.87	
(iii) Provisions	66.00	14,192.93	66.00	16,071.94
		25,443.11		**27,432.14**

Notes:

1 **The above financial results for the quarter ended 30th September, 2022 have been reviewed by the Audit Committee and were approved by the Board of Directors of the Company at the meeting held on 12th November 2022**

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 acceprted in India and guidelines issued by the Securities and Exchange Boardof India ("SEBI").**

3 **Bank guarantee invoked by "Andhra Pradesh State Fibernet limited" of Rs.4.28 Crores. The said action was challenged by the company before the division bench of Andhra Pradesh High Court, Amaravathi, which is pending. Based on the legal opinion given by the counsel, the company has not made any provision in its books of accounts.**

4 **Corresponding quarter/Year figures have been re-grouped /re-classified wherever necessary to confirm to the classification of the current period.**

For Tera Software Limited

T. Gopichand
Chairman & Managing Director
DIN : 00107886

Place: Hyderabad
Date : 12-11-2022

For TERA SOFTWARE LIMITED

Chief Financial Officer

TERA SOFTWARE LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 30.09.2022

Rupees in Lakhs

Particulars	Half Year Ended 30.09.2022	Year Ended 31.03.2022
A. Cash flow from operating activities		
Net Profit / (Loss) before tax as per Profit & Loss Statement	(111.14)	(82.31)
Adjustments for:		
Depreciation and amortisation	12.08	47.86
Sundry Credit Balances Written Back	-	-
Interest Income	(21.74)	(53.67)
Bad Debts Written Off	-	-
Finance Cost	(393.17)	(1,104.52)
Sundry Balances Written back	-	-
Interest on MSME		
Changes in Assets and Liabilities		
Trade receivables	420.40	1,367.21
Other Financial Assets and Other Assets	1,167.82	952.89
Other Non Current Assets	30.02	176.28
Other Current Assets	93.68	(503.07)
Inventories	41.53	-
Trade Payables	(964.96)	(2,509.56)
Long Term Provisions	7.27	(21.13)
Other Current Liabilities	41.12	(140.16)
Short Term Provisions		(8.76)
Other Financial Liabilities	709.39	(199.07)
Cash generated from operations	1,032.30	(2,078.01)
Income tax paid	-	(46.14)
Net cash flow from operating activities (A)	1,032.30	(2,124.15)
B. Cash flow from investing activities		
Property, Plant & Equipment	(0.69)	-
Interest Income	21.74	53.67
Net cash flow from Investing activities (B)	21.05	53.67
C. Cash flow from financing activities		
Short Term Barrowings(Net)	(1,671.68)	506.29
Long Term Borrowings	22.28	86.42
Interest Paid	393.17	1,104.52
Net cash flow from Financing activities (C)	(1,256.23)	1,697.23
Net increase in Cash and cash equivalents (A+B+C)	(202.88)	(373.25)
Opening balance of Cash and cash equivalents	1,004.11	1,377.36
Closing balance of Cash and cash equivalents	801.23	1,004.11
Components of Cash and Cash Equivalents		
Cash and cheques on Hand	10.61	10.91
Balances with Banks		
-On Current Accounts	12.65	8.30
-On Deposit Accounts	777.97	984.90
Cash and cash Equivalent as per Note 7	801.23	1,004.11
	-	-

For Tera Software Limited

T. Gopichand
Chairman & Managing Director
DIN : 00107886

Place: Hyderabad
Date : 12-11-2022

For TERA SOFTWARE LIMITED

Chief Financial Officer

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

LIMITED REVIEW REPORT

Limited Review Report on Unaudited Quarterly 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 ended 30th September 2022 and year to date results for the period 01 April 2022 to 30th September 2022, 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'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

NARVEN ASSOCIATES ★ Chartered Accountants ★ Firm Reg.No. 05905S HYD.

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.

for Narven Associates
Chartered Accountants
FRN:005905S



Place: Hyderabad
Date: 12.11.2022

G.V.Ramana
Partner
M.no.025995
UDIN: 22025995BCXRGO4392