



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: May 18, 2026

To

| | |
|---|--|
| BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai – 400001 Scrip Code: 533982 | National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex Bandra (East), Mumbai – 400051 Scrip Symbol: TERASOFT |
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Sub: Outcome of Board Meeting held on May 18, 2026 – Approval of Audited Financial Results for the Quarter and Financial Year ended March 31, 2026

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

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of Tera Software Limited at its meeting held today, i.e., **Monday, May 18, 2026**, has, inter alia, considered and approved the **Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended March 31, 2026**, along with the Audit Reports issued by the Statutory Auditors thereon. Further, pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company have issued the **Audit Reports with unmodified opinion** on the Audited Standalone and Consolidated Financial Results of the Company for the financial year ended March 31, 2026.

Accordingly, please find enclosed the following:

1. Audited Standalone and Consolidated Financial Results for the quarter and financial year ended March 31, 2026; and
2. Audit Reports issued by the Statutory Auditors on the aforesaid financial results.

The meeting of the Board of Directors commenced at 11:40 A.M. and concluded at 2:15 P.M.

This is for your information and record.

Thanking You,
Yours faithfully,
For Tera Software Limited


Ch. Mallikarjuna
Company Secretary & Compliance Officer



Independent Auditor's Report

Independent Auditor's Report on Audit of Quarterly and Annual Standalone Financial Results of 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 Tera Software Limited,

We have audited the accompanying Statement of standalone financial results of Tera Software Limited ('the Company') for the quarter and year ended 31st March, 2026 (the Statement) being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

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

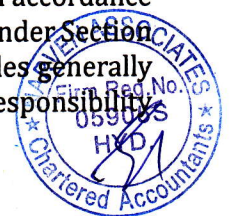
- (i) Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net Profit and other comprehensive income and other financial information of the Company for the quarter and year ended 31st March, 2026.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing ("SAs") specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the standalone Financial Statement 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone financial Results for the quarter and year ended 31st March, 2026 under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Standalone financial statements.

Managements and Board of Directors' Responsibilities for the Statement

The Statement, which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited interim condensed standalone financial statements for the three months and year ended 31st March, 2026. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended 31st March, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Ind AS 34, 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 33 of the LODR Regulations. This responsibility



also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statements that give a true and fair view and, is 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 Directors are also responsible for overseeing the financial reporting process of the Company.

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

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are 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 these Standalone Financial Results.

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 Standalone financial statements, 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 such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- 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 Company 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 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 represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Statement to express an opinion on the Statement.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably in Knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and ii) to evaluate the effect of any identified misstatements in the Statement.

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.

Date: 18.05.2026
Place: Hyderabad



For Narven Associates
Chartered Accountants
FRN: 0005905S


CA. G.V. RAMANA

Partner

M.No:025995

UDIN: 26025995DYIPTE6377

TERA SOFTWARE LIMITED
CIN L72200TG1994PLC018391

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

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

Rs. in Lakhs

| PARTICULARS | QUARTER ENDED | | | YEAR ENDED | |
|--|-----------------|-----------------|-----------------|------------------|------------------|
| | 31-03-2026 | 31-12-2025 | 31-03-2025 | 31-03-2026 | 31-03-2025 |
| | Audited | Unaudited | Audited | Audited | Audited |
| 1. Income from Operations | | | | | |
| (a) Net Sales /Income from operations (net of excise duty) | 7,473.72 | 5,913.52 | 3,356.48 | 23,804.53 | 10,725.59 |
| (b) Other operating Income | - | - | - | - | 38.79 |
| (c) Other Income | 106.20 | 97.39 | 102.74 | 392.99 | 406.11 |
| Total Income from Operations (net) | 7,579.92 | 6,010.91 | 3,459.22 | 24,197.52 | 11,170.49 |
| 2. Expenses | | | | | |
| Purchases | - | - | - | - | - |
| Changes in inventories of finished goods, work-in-progress and stock in trade | - | - | - | - | 4.72 |
| Technical & Operation expense | 5,191.64 | 3,748.67 | 2,411.24 | 16,235.69 | 7,437.03 |
| Employee benefit expense | 1,117.78 | 1,062.56 | 484.54 | 3,345.30 | 1,840.15 |
| Finance costs | 191.33 | 193.41 | 89.21 | 744.57 | 379.18 |
| Depreciation & amortisation expense | 21.34 | 20.81 | 3.56 | 70.83 | 13.59 |
| Other Expenses | 191.66 | 120.90 | 95.39 | 553.10 | 253.62 |
| Total Expenses | 6,713.75 | 5,146.35 | 3,083.94 | 20,949.49 | 9,928.29 |
| 3. Profit/(Loss) from ordinary activities but before Exceptional Items (1-2) | 866.17 | 864.56 | 375.28 | 3,248.03 | 1,242.20 |
| 4.Add: Exceptional Items | - | - | - | - | 35.00 |
| 4. Less: Exceptional Items | - | - | - | - | 39.26 |
| 5. Profit/(Loss) from ordinary activities before tax (3-4) | 866.17 | 864.56 | 375.28 | 3,248.03 | 1,237.94 |
| 6. Tax expense | | | | | |
| 1) Current Tax | 190.54 | 232.14 | 88.06 | 813.68 | 307.30 |
| 2) Tax Expenses relating to Earlier years | (27.39) | - | 0.35 | (27.39) | (6.56) |
| 3) Deferred Tax | (19.03) | (4.59) | (7.68) | (18.73) | (4.88) |
| 7. Profit/(Loss) from ordinary activities after tax (5-6) | 722.06 | 637.01 | 295.25 | 2,480.46 | 942.08 |
| 8. Extraordinary items (net of tax Rs expense ___ Lakhs) | - | - | - | - | - |
| 9. Net Profit/(Loss) before Other comprehensive income (7-8) | 722.06 | 637.01 | 295.25 | 2,480.46 | 942.08 |
| 10. Other Comprehensive Income | | | | | |
| Add: (i) Items that will be reclassified to profit or loss | (45.74) | 49.97 | 5.51 | (3.73) | 71.91 |
| Less: (ii) Income Tax relating to items that will be reclassified to profit or loss | 11.51 | (12.58) | (1.39) | 0.94 | (18.10) |
| 11. Net Profit/(Loss) for the period (9-10) | 687.83 | 674.40 | 299.38 | 2,477.67 | 995.89 |
| 12. Paid up Equity Share Capital (Face Value Rs 10/-) | 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) | | | | 13,346.37 | 10,993.81 |
| Earning Per equity share (for continuing operations): | | | | | |
| (1) Basic | 5.77 | 5.09 | 2.36 | 19.82 | 7.53 |
| (2)Diluted | 5.77 | 5.09 | 2.36 | 19.82 | 7.53 |
| Earning Per equity share (for discontinued & Continuing operations): | | | | | |
| (1) Basic | 5.77 | 5.09 | 2.36 | 19.82 | 7.53 |
| (2)Diluted | 5.77 | 5.09 | 2.36 | 19.82 | 7.53 |

For TERA SOFTWARE LIMITED


Chairman and Managing Director

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

Rs. in Lakhs

| PARTICULARS | QUARTER ENDED | | | YEAR ENDED | |
|---|------------------|------------------|------------------|------------------|------------------|
| | 31-03-2026 | 31-12-2025 | 31-03-2025 | 31-03-2026 | 31-03-2025 |
| | Audited | Unaudited | Audited | Audited | Audited |
| 1. Segment Revenue | | | | | |
| a) Integrated Solutions Division | - | - | 324.26 | - | 324.26 |
| b) Technical Division | 1,622.90 | 2,254.15 | 1,489.17 | 7,596.00 | 5,965.94 |
| c) Projects Division | 5,850.82 | 3,659.38 | 1,543.05 | 16,208.53 | 4,474.19 |
| Net sales/Income from operations | 7,473.72 | 5,913.53 | 3,356.48 | 23,804.53 | 10,764.39 |
| 2. Segment Results [Profit / (Loss) before Tax and Interest from each Segment] | | | | | |
| a) Integrated Solutions Division | - | - | 4.90 | - | 4.90 |
| b) Technical Division | (21.59) | 142.95 | 124.50 | 306.50 | 304.92 |
| c) Projects Division | 1,226.60 | 1,034.17 | 426.33 | 4,134.50 | 1,481.67 |
| Total | 1,205.01 | 1,177.12 | 555.73 | 4,441.00 | 1,791.49 |
| Less: i) Interest Expenses | 191.33 | 193.41 | 89.21 | 744.58 | 379.18 |
| ii) Un-allocable expenditure (Net) | 253.71 | 216.54 | 193.98 | 841.38 | 576.22 |
| Add: Interest and Other Income | 106.20 | 97.39 | 102.74 | 392.99 | 406.11 |
| Total Profit/(Loss) Before Exceptional items | 866.17 | 864.56 | 375.28 | 3,248.03 | 1,242.20 |
| Exceptional Item: Add | - | - | - | - | 35.00 |
| Less: | - | - | - | - | 39.26 |
| Total Profit/(Loss) after Exceptional items | 866.17 | 864.56 | 375.28 | 3,248.03 | 1,237.94 |
| Segment Assets | | | | | |
| Integrated Solutions Division | - | 14.25 | 16.14 | - | 16.14 |
| Technical Division | 3,552.68 | 3,742.40 | 1,136.48 | 3,552.68 | 1,136.48 |
| Projects Division | 20,290.00 | 20,685.68 | 13,202.12 | 20,290.00 | 13,202.12 |
| Unallocable | 4,210.94 | 4,322.01 | 4,597.12 | 4,210.94 | 4,597.02 |
| Total | 28,053.62 | 28,764.34 | 18,951.86 | 28,053.62 | 18,951.76 |
| Segment Liabilities | | | | | |
| Integrated Solutions Division | 379.65 | 360.66 | 343.26 | 379.65 | 343.26 |
| Technical Division | 964.97 | 2,064.41 | 682.68 | 964.97 | 682.68 |
| Projects Division | 6,169.59 | 5,569.44 | 2,250.25 | 6,169.59 | 2,250.25 |
| Unallocable | 20,539.41 | 20,769.83 | 15,675.67 | 20,539.41 | 15,675.57 |
| Total | 28,053.62 | 28,764.34 | 18,951.86 | 28,053.62 | 18,951.76 |
| (Segment Assets - Liabilities) | | | | | |
| Integrated Solutions Division | (379.65) | (346.41) | (327.12) | (379.65) | (327.12) |
| Technical Division | 2,587.71 | 1,677.99 | 453.80 | 2,587.71 | 453.80 |
| Projects Division | 14,120.41 | 15,116.24 | 10,951.87 | 14,120.41 | 10,951.87 |
| Unallocable | (16,328.47) | (16,447.82) | (11,078.55) | (16,328.47) | (11,078.55) |
| Total | - | - | - | - | - |

STATEMENT OF ASSETS AND LIABILITIES

| Particulars | Year Ended | | Year Ended | |
|---------------------------------|------------|------------------|------------|------------------|
| | Audited | | Audited | |
| | 31-03-2026 | | 31-03-2025 | |
| I. ASSETS | | | | |
| 1. Non-current assets | | | | |
| (i) Property, Plant & Equipment | 2,850.45 | | 2,653.45 | |
| (ii) Financial Assets | | | | |
| (a) Investment | 1.00 | | 0.74 | |
| (b) Other financial assets | 284.70 | | 225.81 | |
| (iii) Other non current assets | 538.82 | | 543.32 | |
| (iv) Deferred tax Asset (net) | 219.60 | 3,894.58 | 199.93 | 3,623.25 |
| 2. Current assets | | | | |
| (i) Inventories | - | | - | |
| (ii) Financial Assets | | | | |
| (a) Trade receivables | 15,831.99 | | 13,611.74 | |
| (b) Cash and Cash Equivalents | 530.28 | | 1,038.54 | |
| (c) Other financial assets | 9,990.03 | | 1,137.50 | |
| (iii) Other current assets | 2,261.37 | 28,613.67 | 1,919.40 | 17,707.18 |
| | | 32,508.24 | | 21,330.44 |



| II EQUITY AND LIABILITIES | | | | |
|--|-----------|-----------|-----------|-----------|
| A Equity | | | | |
| (a) Equity Share Capital | 1,251.19 | | 1,251.19 | |
| (b) Other Equity | 13,346.37 | 14,597.56 | 10,993.81 | 12,245.00 |
| B Liabilities | | | | |
| 1. Non-current liabilities | | | | |
| (i) Financial liabilities | | | | |
| (a) Borrowings | 831.47 | | 132.24 | |
| (ii) Provisions | 161.97 | 993.44 | 142.40 | 274.64 |
| 2. Current liabilities | | | | |
| (i) Financial liabilities | | | | |
| (a) Borrowings | 3,108.62 | | 1,860.44 | |
| (b) Trade payables | | | | |
| Total Outstanding dues to Micro enterprises and small enterprises | - | | - | |
| Total Outstanding dues to creditors other than Micro enterprises and small enterprises | | | | |
| (c) Other financial liabilities | 10,708.81 | | 5,106.56 | |
| (ii) Other current liabilities | 1,442.04 | | 743.77 | |
| (iii) Provisions | 827.59 | | 782.37 | |
| | 830.18 | 16,917.24 | 317.66 | 8,810.80 |
| | | 32,508.24 | | 21,330.44 |

Notes:

- The above financial results for the Quarter ended and Year Ended 31st March,2026 have been reviewed by the Audit Committee and were approved by the Board of Directors of the Company at their respective meetings held on 18-05-2026
- The revenue from the Bharat Net (DBN) project was impacted due to the slowdown in project execution, as the administrations of the respective states were engaged in the election process. The Company anticipates improved revenue generation in the coming quarters with the resumption of normal administrative activities.
- This statement is as per regulation 33 of the SEBI (Listing obligations and disclosure Requirements) Regulations, 2015. These financial results of the Company were prepared in accordance with the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 ("the act") read with relevant rules issued there under ("Ind AS") and other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI").
- Corresponding quarter/Year figures have been re-grouped /re-classified wherever necessary to confirm to the classification of the current period.
- The figures of the last quarter are the balancing figures between Audited figures in respect of the full financial year and published year to date figures up to the third quarter of the relevant financial years, which were subjected to limited review by the statutory Auditors.

Place: Hyderabad
Date : 18-05-2026



For Tera Software Limited

T. Gopichand
Chairman & Managing Director
DIN : 00107886

TERA SOFTWARE LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31-03-2026 and YEAR ENDED 31-03-2025

Rs. in Lakhs

| Particulars | Year Ended 31-03-2026 | Year Ended 31-03-2025 |
|--|--------------------------|--------------------------|
| A. Cash flow from operating activities | | |
| Net Profit / (Loss) before tax as per Profit & Loss Statement | 3,248.03 | 1,237.94 |
| Adjustments for: | | |
| Depreciation and amortisation | 70.83 | 13.59 |
| Sundry Credit Balances Written Back | - | - |
| Interest Income | (46.29) | (70.23) |
| Interest from IT Refund | | |
| Bad Debts Written Off | 46.77 | (38.79) |
| Finance Cost | 744.57 | 379.18 |
| Other Comprehensive Income | 3.73 | |
| Advances Written off | - | 4.50 |
| SLA Deductions | | - |
| CSR Expenditure | - | (5.33) |
| Exchange Fluctuations | 20.70 | 2.77 |
| Exceptional Credit Loss | 44.30 | 2.55 |
| Changes in Assets and Liabilities: | | |
| Deffered Asset | | |
| Deffered Asset | | |
| Trade receivables | (2,311.32) | (1,149.28) |
| Other Non Financial Assets | (58.89) | 36.23 |
| Other Non Current Assets | 4.50 | (50.88) |
| Other Financial Assets | (8,852.53) | 674.63 |
| Other Current Assets | (341.97) | (1,322.84) |
| Inventories | - | 4.72 |
| Trade Payables | 5,581.55 | 878.23 |
| Long Term Provisions | 15.84 | 10.26 |
| Other Current Liabilities | 45.22 | (5.57) |
| Short Term Provisions | -270.05 | (2.47) |
| Other Financial Liabilities | 698.27 | 97.62 |
| Cash generated from operations | (1,356.73) | 696.83 |
| Income tax paid | 7.52 | 16.20 |
| Net cash flow from operating activities (A) | (1,364.25) | 680.63 |
| B. Cash flow from investing activities | | |
| Property, Plant & Equipment | (267.79) | (7.50) |
| Sale of Land | - | - |
| Purchase of Investments | -0.26 | - |
| Interest Income | 46.29 | 70.23 |
| Net cash flow from Investing activities (B) | (221.77) | 62.73 |
| C. Cash flow from financing activities | | |
| Short Term Borrowings(Net) | 1,248.18 | (947.14) |
| Dividend | (125.12) | |
| Long Term Borrowings | 699.23 | (406.05) |
| Interest Paid | (744.57) | (379.18) |
| Net cash flow from Financing activities (C) | 1,077.72 | (1,732.37) |
| Net increase in Cash and cash equivalents (A+B+C) | (508.29) | (989.02) |
| Opening balance of Cash and cash equivalents | 1,038.56 | 2,027.57 |
| Closing balance of Cash and cash equivalents | 530.27 | 1,038.56 |
| Components of Cash and Cash Equivalents | | |
| Cash and cheques on Hand | 0.93 | 9.48 |
| Balances with Banks | | |
| -On Current Accounts | 16.01 | 3.20 |
| -On Deposit Accounts | 513.34 | 1,025.88 |
| Cash and cash Equivalent as per Note 7 | 530.28 | 1,038.56 |



For Tera Software Limited

 Place: Hyderabad
 Date : 18-05-2026

 T. Gopichand
 Chairman & Managing Director
 DIN : 00107886



Independent Auditor's Report

Independent Auditor's Report on Audit of Quarterly and Annual Consolidated Financial Results of the Company.

To the Board of Directors of Tera Software,

We have audited the accompanying Statement of Consolidated annual financial results of **Tera Software Limited** ('the Company') and its Subsidiary (the Company and its Subsidiary together referred to as the "Group") for the quarter and year ended **31 March, 2026** (the Statement) being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("LODR Regulations").

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

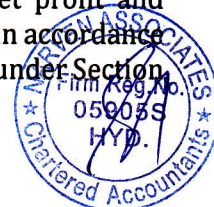
- (i) Include the Results of its Subsidiary Company (TS Innovations Private Limited)
- (ii) Is Presented in accordance with the requirements of Regulation 33 of the LODR Regulations, and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the 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 thereunder and other accounting principles generally accepted in India of the Consolidated net Profit and consolidated other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026

Basis for Opinion

We conducted our audit of the Consolidation financial statements in accordance with the Standards on Auditing ("SA" s) specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidation Financial results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidation financial results for the quarter and year ended march 31, 2026 under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Managements and Board of Directors' Responsibilities for the Statement

The Statement, which includes the Consolidation Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited interim condensed Consolidated financial statements for the three months and year ended March 31, 2026. This responsibility includes the preparation and presentation of the Statement that give a true and fair view of the Consolidated net profit and Consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Ind AS 34, 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 33 of the Listing Regulations.

This respective Board of Directors of the company included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of 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 the preparation and presentation of the respective financial results that give a true and fair view and, is free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this statement by the Directors of the Company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of Companies included in the Group are responsible for assessing the Company's ability, of the respective Board of Directors 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 respective Board of Directors of the Companies included in the Group are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Consolidation Financial Statements

Our objectives are to obtain reasonable assurance about whether the Consolidation financial results for the quarter and year ended March 31,2026, as a whole are 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 these Consolidation financial results.

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 audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.



- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- 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 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 represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform Procedures in accordance with the Circular issued by the SEBI under Regulation 33(8) of the LODR Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Financial Information of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the audit of financial information of such entities included in the statement of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance of the company and such other entity 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.

Date: 18.05.2026
Place: Hyderabad



For Narven Associates
Chartered Accountants
ERN: 0005905S

CA. G.V. RAMANA
Partner

M. No: 025995

UDIN: 26025995EIOJQL5368

TERA SOFTWARE LIMITED
CIN L72200TG1994PLC018391

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

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

Rs. in Lakhs

| PARTICULARS | QUARTER ENDED | | | YEAR ENDED | |
|---|-----------------|-----------------|-----------------|------------------|------------------|
| | 31-03-2026 | 31-12-2025 | 31-03-2025 | 31-03-2026 | 31-03-2025 |
| | Audited | Unaudited | Audited | Audited | Audited |
| 1. Income from Operations | | | | | |
| (a) Net Sales /Income from operations (net of excise duty) | 7,473.72 | 5,913.52 | 3,356.48 | 23,804.53 | 10,725.59 |
| (b) Other operating Income | - | - | - | - | 38.79 |
| (c) Other Income | 106.20 | 97.39 | 102.74 | 392.99 | 406.11 |
| Total Income from Operations (net) | 7,579.92 | 6,010.91 | 3,459.22 | 24,197.52 | 11,170.49 |
| 2. Expenses | | | | | |
| Purchases | - | - | - | - | - |
| Changes in inventories of finished goods, work-in-progress and stock in trade | - | - | - | - | 4.72 |
| Technical & Operation expense | 5,191.64 | 3,748.67 | 2,411.24 | 16,235.69 | 7,437.03 |
| Employee benefit expense | 1,117.78 | 1,062.56 | 484.54 | 3,345.30 | 1,840.15 |
| Finance costs | 191.33 | 193.41 | 89.21 | 744.57 | 379.18 |
| Depreciation & amortisation expense | 21.34 | 20.81 | 3.56 | 70.83 | 13.59 |
| Other Expenses | 191.72 | 120.98 | 95.64 | 553.49 | 254.21 |
| Total Expenses | 6,713.81 | 5,146.43 | 3,084.19 | 20,949.88 | 9,928.88 |
| 3. Profit/(Loss) from ordinary activities but before Exceptional Items (1-2) | 866.11 | 864.48 | 375.03 | 3,247.64 | 1,241.61 |
| 4.Add: Exceptional Items | - | - | - | - | 35.00 |
| 4. Less: Exceptional Items | - | - | - | - | 39.26 |
| 5. Profit/(Loss) from ordinary activities before tax (3-4) | 866.11 | 864.48 | 375.03 | 3,247.64 | 1,237.35 |
| 6. Tax expense | | | | | |
| 1) Current Tax | 190.54 | 232.14 | 88.06 | 813.68 | 307.30 |
| 2) Tax Expenses relating to Earlier years | (27.39) | - | 0.35 | (27.39) | (6.56) |
| 3) Deferred Tax | (19.03) | (4.59) | (7.68) | (18.73) | (4.88) |
| 7. Profit/(Loss) from ordinary activities after tax (5-6) | 722.00 | 636.93 | 295.00 | 2,480.07 | 941.49 |
| 8. Extraordinary items (net of tax Rs expense ___ Lakhs) | - | - | - | - | - |
| 9. Net Profit/(Loss) before Other comprehensive income (7-8) | 722.00 | 636.93 | 295.00 | 2,480.07 | 941.49 |
| 10. Other Comprehensive Income | | | | | |
| Add: (i) Items that will be reclassified to profit or loss | (45.74) | 49.97 | 5.51 | (3.73) | 71.91 |
| Less: (ii) Income Tax relating to items that will be reclassified to profit or loss | 11.51 | (12.58) | (1.39) | 0.94 | (18.10) |
| 11. Net Profit/(Loss) for the period (9-10) | 687.77 | 674.32 | 299.13 | 2,477.28 | 995.30 |
| 12. Paid up Equity Share Capital (Face Value Rs 10/-) | 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) | | | | 13,344.63 | 10,992.72 |
| Earning Per equity share (for continuing operations): | | | | | |
| (1) Basic | 5.77 | 5.09 | 2.36 | 19.82 | 7.52 |
| (2) Diluted | 5.77 | 5.09 | 2.36 | 19.82 | 7.52 |
| Earning Per equity share (for discontinued & Continuing operations): | | | | | |
| (1) Basic | 5.77 | 5.09 | 2.36 | 19.82 | 7.52 |
| (2) Diluted | 5.77 | 5.09 | 2.36 | 19.82 | 7.52 |

For TERA SOFTWARE LIMITED


Chairman and Managing Director

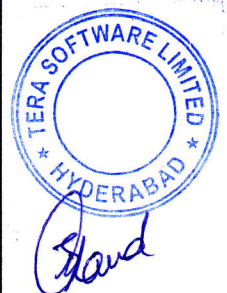
TERA SOFTWARE LIMITED
CIN L72200TG1994PLC018391
#8-2-293/82/A/1107, Plot no 1107, Road no 55, Jubilee Hills, Hyderabad-33.
CONSOLIDATED SEGMENT WISE REVENUE AND RESULTS

Rs. in Lakhs

| PARTICULARS | QUARTER ENDED | | | YEAR ENDED | |
|---|------------------|------------------|------------------|------------------|------------------|
| | 31-03-2026 | 31-12-2025 | 31-03-2025 | 31-03-2026 | 31-03-2025 |
| | Audited | Unaudited | Audited | Audited | Audited |
| 1. Segment Revenue | | | | | |
| a) Integrated Solutions Division | - | - | 324.26 | - | 324.26 |
| b) Technical Division | 1,622.90 | 2,254.15 | 1,489.17 | 7,596.00 | 5,965.94 |
| c) Projects Division | 5,850.82 | 3,659.38 | 1,543.05 | 16,208.53 | 4,474.19 |
| Net sales/Income from operations | 7,473.72 | 5,913.53 | 3,356.48 | 23,804.53 | 10,764.39 |
| 2. Segment Results [Profit / (Loss) before Tax and Interest from each Segment] | | | | | |
| a) Integrated Solutions Division | - | - | 4.90 | - | 4.90 |
| b) Technical Division | (21.59) | 142.95 | 124.50 | 306.50 | 304.92 |
| c) Projects Division | 1,226.60 | 1,034.17 | 426.33 | 4,134.50 | 1,481.67 |
| Total | 1,205.01 | 1,177.12 | 555.73 | 4,441.00 | 1,791.49 |
| Less: i) Interest Expenses | 191.33 | 193.41 | 89.21 | 744.58 | 379.18 |
| ii) Un-allocable expenditure (Net) | 253.77 | 216.62 | 194.23 | 841.77 | 576.81 |
| Add: Interest and Other Income | 106.20 | 97.39 | 102.74 | 392.99 | 406.11 |
| Total Profit/(Loss) Before Exceptional items | 866.11 | 864.48 | 375.03 | 3,247.64 | 1,241.61 |
| Exceptional Item: Add | - | - | - | - | 35.00 |
| Less: | - | - | - | - | 39.26 |
| Total Profit/(Loss) after Exceptional items | 866.11 | 864.48 | 375.03 | 3,247.64 | 1,237.35 |
| Segment Assets | | | | | |
| Integrated Solutions Division | - | 14.25 | 16.14 | - | 16.14 |
| Technical Division | 3,552.68 | 3,742.40 | 1,136.48 | 3,552.68 | 1,136.48 |
| Projects Division | 20,290.00 | 20,685.68 | 13,202.12 | 20,290.00 | 13,202.12 |
| Unallocable | 4,211.63 | 4,322.68 | 4,597.35 | 4,211.30 | 4,596.93 |
| Total | 28,054.31 | 28,765.01 | 18,952.09 | 28,053.98 | 18,951.67 |
| Segment Liabilities | | | | | |
| Integrated Solutions Division | 379.65 | 360.66 | 343.26 | 379.65 | 343.26 |
| Technical Division | 964.97 | 2,064.41 | 682.68 | 964.97 | 682.68 |
| Projects Division | 6,169.59 | 5,569.44 | 2,250.25 | 6,169.59 | 2,250.25 |
| Unallocable | 20,540.10 | 20,770.50 | 15,675.90 | 20,539.77 | 15,675.48 |
| Total | 28,054.31 | 28,765.01 | 18,952.09 | 28,053.98 | 18,951.67 |
| (Segment Assets - Liabilities) | | | | | |
| Integrated Solutions Division | (379.65) | (346.41) | (327.12) | (379.65) | (327.12) |
| Technical Division | 2,587.71 | 1,677.99 | 453.80 | 2,587.71 | 453.80 |
| Projects Division | 14,120.41 | 15,116.24 | 10,951.87 | 14,120.41 | 10,951.87 |
| Unallocable | (16,328.47) | (16,447.82) | (11,078.55) | (16,328.47) | (11,078.55) |
| Total | - | - | - | - | - |

STATEMENT OF ASSETS AND LIABILITIES

| Particulars | Year Ended | | Year Ended | |
|---------------------------------|------------|------------------|------------|------------------|
| | Audited | | Audited | |
| | 31-03-2026 | | 31-03-2025 | |
| I. ASSETS | | | | |
| 1. Non-current assets | | | | |
| (i) Property, Plant & Equipment | 2,850.45 | | 2,653.45 | |
| (ii) Financial Assets | | | | |
| (a) Investment | - | | - | |
| (b) Other financial assets | 284.70 | | 225.81 | |
| (iii) Other non current assets | 538.82 | | 543.32 | |
| (iv) Deferred tax Asset (net) | 219.60 | 3,893.58 | 199.93 | 3,622.51 |
| 2. Current assets | | | | |
| (i) Inventories | - | | - | |
| (ii) Financial Assets | | | | |
| (a) Trade receivables | 15,831.99 | | 13,611.74 | |
| (b) Cash and Cash Equivalents | 530.55 | | 1,038.96 | |
| (c) Other financial assets | 9,990.03 | | 1,137.49 | |
| (iii) Other current assets | 2,261.37 | 28,613.93 | 1,919.40 | 17,707.60 |
| | | 32,507.51 | | 21,330.11 |



| II EQUITY AND LIABILITIES | | | | |
|--|-----------|------------------|-----------|------------------|
| A Equity | | | | |
| (a) Equity Share Capital | 1,251.19 | | 1,251.19 | |
| (b) Other Equity | 13,344.63 | | 10,992.72 | |
| (C) Minority Interest | - | 14,595.82 | 0.26 | 12,244.17 |
| B Liabilities | | | | |
| 1. Non-current liabilities | | | | |
| (i) Financial liabilities | | | | |
| (a) Borrowings | 831.47 | | 132.24 | |
| (ii) Provisions | 161.97 | 993.44 | 142.40 | 274.64 |
| 2. Current liabilities | | | | |
| (i) Financial liabilities | | | | |
| (a) Borrowings | 3,108.62 | | 1,860.44 | |
| (b) Trade payables | | | | |
| Total Outstanding dues to Micro enterprises and small enterprises | - | | - | |
| Total Outstanding dues to creditors other than Micro enterprises and small enterprises | 10,708.81 | | 5,106.56 | |
| (c) Other financial liabilities | 1,442.79 | | 744.27 | |
| (ii) Other current liabilities | 827.59 | | 782.37 | |
| (iii) Provisions | 830.18 | 16,917.99 | 317.66 | 8,811.30 |
| | | 32,507.25 | | 21,330.11 |

Notes:

- The above Consolidated financial results for the Quarter ended and Year Ended 31st March,2026 have been reviewed by the Audit Committee and were approved by the Board of Directors of the Company at their respective meetings held on 18-05-2026
- The revenue from the Bharat Net (DBN) project was impacted due to the slowdown in project execution, as the administrations of the respective states were engaged in the election process. The Company anticipates improved revenue generation in the coming quarters with the resumption of normal administrative activities.
- This statement is as per regulation 33 of the SEBI (Listing obligations and disclosure Requirements) Regulations, 2015. These financial results of the Company were prepared in accordance with the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 ("the act") read with relevant rules issued there under ("Ind AS") and other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI").
- Corresponding quarter/Year figures have been re-grouped /re-classified wherever necessary to confirm to the classification of the current period.
- The figures of the last quarter are the balancing figures between Audited figures in respect of the full financial year and published year to date figures up to the third quarter of the relevant financial years, which were subjected to limited review by the statutory Auditors.



Place: Hyderabad
Date : 18-05-2026

For Tera Software Limited

T. Gopichand
Chairman & Managing Director
DIN : 00107886

TERA SOFTWARE LIMITED

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31-03-2026 and YEAR ENDED 31-03-2025

Rupees in Lakhs

| Particulars | Year Ended 31-03-2026 | Year Ended 31-03-2025 |
|---|--------------------------|--------------------------|
| A. Cash flow from operating activities | | |
| Net Profit / (Loss) before tax as per Profit & Loss Statement | 3,247.64 | 1,237.94 |
| Adjustments for: | | |
| Depreciation and amortisation | 70.83 | 13.59 |
| Sundry Credit Balances Written Back | - | - |
| Interest Income | (46.29) | (70.23) |
| Interest from IT Refund | | |
| Bad Debts Written Off | 46.77 | (38.79) |
| Finance Cost | 744.57 | 379.18 |
| Other Comprehensive Income | 3.73 | |
| Advances Written off | - | 4.50 |
| SLA Deductions | | |
| CSR Expenditure | - | (5.33) |
| Exchange Fluctuations | 20.70 | 2.77 |
| Exceptional Credit Loss | 44.30 | 2.55 |
| Changes in Assets and Liabilities: | | |
| Deffered Asset | | |
| Deffered Asset | | |
| Trade receivables | (2,311.32) | (1,149.28) |
| Other Non Financial Assets | (58.89) | 36.23 |
| Other Non Current Assets | 4.50 | (50.88) |
| Other Financial Assets | (8,852.54) | 674.63 |
| Other Current Assets | (341.97) | (1,322.84) |
| Inventories | - | 4.72 |
| Trade Payables | 5,581.55 | 878.23 |
| Long Term Provisions | 15.84 | 10.26 |
| Other Current Liabilities | 45.22 | (5.57) |
| Short Term Provisions | -270.05 | (2.47) |
| Other Financial Liabilities | 698.52 | 97.62 |
| Cash generated from operations | (1,356.88) | 696.83 |
| Income tax paid | 7.63 | 16.20 |
| Net cash flow from operating activities (A) | (1,364.51) | 680.63 |
| B. Cash flow from investing activities | | |
| Property, Plant & Equipment | (267.79) | (7.50) |
| Sale of Land | - | - |
| Purchase of Investments | - | - |
| Interest Income | 46.29 | 70.23 |
| Net cash flow from Investing activities (B) | (221.51) | 62.73 |
| C. Cash flow from financing activities | | |
| Short Term Borrowings(Net) | 1,248.18 | (947.14) |
| Dividend | (125.12) | |
| Long Term Borrowings. | 699.23 | (406.05) |
| Interest Paid | (744.57) | (379.18) |
| Net cash flow from Financing activities (C) | 1,077.72 | (1,732.37) |
| Net increase in Cash and cash equivalents (A+B+C) | (508.29) | (989.02) |
| Opening balance of Cash and cash equivalents | 1,038.56 | 2,027.57 |
| Closing balance of Cash and cash equivalents | 530.27 | 1,038.56 |
| Components of Cash and Cash Equivalents | | |
| Cash and cheques on Hand | 0.92 | 9.48 |
| Balances with Banks | | |
| -On Current Accounts | 16.01 | 3.20 |
| -On Deposit Accounts | 513.34 | 1,025.88 |
| Cash and cash Equivalent as per Note 7 | 530.27 | 1,038.56 |



Place: Hyderabad

Date : 18-05-2026

For Tera Software Limited

T. Gopichand

Chairman & Managing Director

DIN : 00107886