

TERA SOFTWARE LTD.
CIN L72200TG1994PLC018391
#8-2-293/82/A/1107, Plot no 1107, Road no 55, Jubilee Hills, Hyderabad-33.
STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED 30th June 2017

(Rupees in Lakhs)

Sl. No.	PARTICULARS	3 Months Ended for the Current Year		Corresponding 3 Months Ended in the Previous Year	
		30.06.2017		30.06.2016	
		Unaudited		Unaudited	
II	Revenue from operations	3,344.50		10,947.35	
II	Other Income	57.27		54.69	
III	Total Income (I+II)	3,401.77		11,002.04	
IV	Expenses				
	Cost of Materials consumed				
	Purchases of Stock-in-Trade	1,078.43		8,630.32	
	Changes in inventories of finished goods	(30.82)		(957.05)	
	Work-in-progress and Stock-in-Trade	-		-	
	Excise Duty & Taxes	325.25		669.22	
	Employee benefit expense	684.63		578.84	
	Finance costs	156.55		104.59	
	Depreciation & amortisation expense	64.68		54.63	
	Other Expenses	1,111.34		1,101.78	
	Total expenses (IV)	3,390.06		10,182.33	
V	Profit/(Loss) before Exceptional Items and Tax (I-IV)	11.71		819.71	
VI	Exceptional Items	-		-	
VII	Profit/(Loss) before Tax (V-VIII)	11.71		819.71	
VIII	Tax expense				
	1) Current Tax	11.53		281.68	
	3) Deferred Tax	(7.62)		(15.68)	
IX	Profit/Loss for the period from continuing operations (VII+VIII)	7.80		553.71	
X	Profit/(Loss) from discontinuing operations	-		-	
XI	Tax expense of discontinuing operations	-		-	
XII	Profit/(Loss) from discontinuing operations (after tax) (X-XI)	-		-	
XIII	Profit/(Loss) for the period (IX-XII)	7.80		553.71	
XIV	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss				
	(ii) Income Tax relating to items that will not be reclassified to profit or loss				
	B (i) Items that will be reclassified to profit or loss				
	(ii) Income Tax relating to items that will be reclassified to profit or loss				
XV	Total Comprehensive Income for the period (XIII+XIV) (comprising Profit (Loss) and Other comprehensive Income for the period)	7.80		553.71	
XVI	Earning Per equity share (for continuing operations):				
	(1) Basic	0.06		4.43	
	(2) Diluted	0.06		4.43	
XVII	Earning Per equity share (for discontinued operations):				
	(1) Basic				
	(2) Diluted				
XVIII	Earning Per equity share (for discontinued & Continuing operations):				
	(1) Basic	0.06		4.43	
	(2) Diluted	0.06		4.43	

For TERA SOFTWARE LIMITED

Ch. Vijay Bhasker
Chief Financial Officer

For Tera Software Limited

[Signature]
VC and Managing Director

- 4 The financial results results of the Company have been prepared in accordance with Indian Accounting Standard (Ind AS) notified under the (Indian Accounting Standard) Rules, 2015 as ammended by the Companies (Indian Accounting Standard) (Ammendment) Rule, 2016. The Company adopted Indian AS from 1st April, 2017 and accordingly these financial statements (including for the all periods presented in accordance with Ind AS 101-First Time adoption of Indian Accounting Standards) have been prepared in accordance with the reconciliation and measurement principles in Ind AS 34-Interim Financial Reporting, prescribed under Section 133 of the Companies Act, 2013 read with the relevant issued thereunder and the other accounting principles generally accepted in India.
- 5 The Ind-AS compliant financial results for the quarter and year ended 31st March, 2017 have not been presented since the company has availed the exemption provided by SEBI circular CIR/CFD/FAC/62/2016 dated 5th July, 2016.
- 6 The format for unaudited result as prescribed in SEBI circular CIR/VFD/CMD/75/2015 dated 30 November, 2015 has been modified to Company with requirements of SEBI circular dated 5th July, 2016 Ind AS and Schedule III of the Companies Act, 2013.
- 7 The reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS given below:

Particulars	Quarter ended 30 June 2016
Net profit for the period as per pervious I GAAP	545.61
Add/(Less) adjustment under Ind AS	-
Deferred Tax impact	8.10
Profit after tax as per Ind AS	553.71

For and on Behalf of Board of Directors

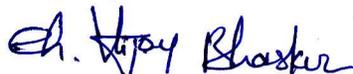

T. Gopichand

Vice Chairman & Managing Director
DIN : 00107886



Place: Hyderabad
Date : 12th September 2017

For TERA SOFTWARE LIMITED


Chief Financial Officer

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

(Rupees in Lakhs)

Sl. No.	PARTICULARS	3 Months Ended for the Current Year	Corresponding 3 Months Ended in the Previous Year
		30.06.2017	30.06.2016
		Unaudited	Unaudited
1	Segment Revenue		
	a) Integrated Solutions Division	1,696.89	8,988.25
	b) Technical Division	745.84	690.60
	c) Projects Division	901.77	1,268.50
	Net sales/Income from operations	3,344.50	10,947.35
2	Segment Results [Profit / (Loss) before Tax and interest from each Segment]		
a.	a) Integrated Solutions Division	116.48	866.36
	b) Technical Division	82.32	63.28
	c) Projects Division	23.28	42.17
	Total	222.08	971.81
	Less: i) Interest	156.55	104.59
	ii) Un-allocable expenditure (Net)	111.08	102.19
	Add: Interest and Other Income	57.26	54.68
	Total Profit/(Loss) Before Tax	11.71	819.71
	Segment Assets		
	Integrated Solutions Division	1,281.04	3,532.17
	Technical Division	1,093.43	846.92
	Projects Division	13,491.67	15,413.81
	Unallocable	4,791.34	5,213.19
	Total	20,657.48	25,006.09
	Segment Liabilities		
	Integrated Solutions Division	207.69	1,243.32
	Technical Division	1,000.83	614.61
	Projects Division	4,161.07	8,039.33
	Unallocable	15,287.89	15,108.83
	Total	20,657.48	25,006.09

Notes:

- 1 Previous period figures have been regrouped / rearranged, wherever considered necessary to make their classification comparable with the current period.
- 2 The above statement of unaudited financial results were taken on record of the meeting of the Board of Directors held on 12th Septemebr, 2017
- 3 The statutory auditors of the Company have carried out the limited review as required under regulation 33 of the SEBI (Listing obligations and disclosure requirements) Regulations, 2015 ("LODR, 2015").

For TERA SOFTWARE LIMITED

Ch. Vijay Bhaskar
Chief Financial Officer

For Tera Software Limited

[Signature]
VC and Managing Director



NARVEN ASSOCIATES
CHARTERED ACCOUNTANTS

302, 303, Lingapur House,
Himayat Nagar, Hyderabad - 29.
Tel : 2322 0927, 2322 4660
Partner : 040-2322 6063
e-mail : narven@rediffmail.com

LIMITED REVIEW REPORT

Review Report to The Board of Directors of TERA SOFTWARE LIMITED.

We have reviewed the accompanying statement of un-audited financial results of **M/s TERA SOFTWARE LIMITED** for the Quarter ended **30.06.2017**. The 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 these financial statements based on our review.

We conducted our review 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. 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 personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of un-audited financial results prepared in accordance with applicable Indian Accounting Standards specified u/s.133 of the Companies Act, 2013 read with SEBI Circulars CIR/CFD/CMD/15/2015 dated 30th November 2015 and CIR/CFD/FAC/62/2016 dated 15th July 2016 and other recognized accounting practices and policies 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.

For NARVEN ASSOCIATES
Chartered Accountants



G V Ramana
(Partner)
M.No.025995



Place: Hyderabad
Date: 12.09.2017