**OCTAWARE TECHNOLOGIES LIMITED**

CIN : L72200MH2005PLC153539

204, Timmy Arcade, Makwana Road, Marol,Off Kurla Andheri Road, Andheri (E), Mumbai, Maharashtra - 400059

**Statement of Consolidated Unaudited Financial Results for the Half Year ended 30.09.2026**

(₹ in Lakhs)

| Particulars | | Half Year Ended | | | Year Ended |
|---|---|---|---|---|---|
| Period end | | 30.09.2026 | 31.03.2026 | 30.09.2025 | 31.03.2026 |
| Date of start of reporting period | | 01.04.2026 | 01.10.2025 | 01.04.2025 | 01.04.2025 |
| Date of end of reporting period | | 30.09.2026 | 31.03.2026 | 30.09.2025 | 31.03.2026 |
| Audited / Unaudited | | Unaudited | Audited | Unaudited | Audited |
| I | Revenue from operations | 655.16 | 1,045.54 | 707.03 | 1,752.57 |
| II | Other income | 5.88 | 27.02 | (7.79) | 19.23 |
| III | **Total Revenue (I+II)** | **661.04** | **1,072.56** | **699.24** | **1,771.80** |
| IV | Expenses | | | | |
| | (a) Operation expenses | 308.64 | 412.71 | 196.82 | 609.53 |
| | (b) Employee benefits expense | 364.57 | 601.13 | 352.04 | 953.17 |
| | (c) Finance costs | 20.50 | 12.25 | 2.98 | 15.23 |
| | (d) Depreciation and amortisation expense | 70.32 | 217.54 | 4.41 | 221.95 |
| | (e) Other expenses | 102.39 | 217.28 | 148.98 | 366.26 |
| | **Total Expenses** | **866.42** | **1,460.92** | **705.22** | **2,166.14** |
| V | **Profit / (Loss) before exceptional and extraordinary items and tax** | **(205.38)** | **(388.36)** | **(5.98)** | **(394.34)** |
| VI | Prior period item | - | 1.80 | - | 1.80 |
| VII | **Profit before exceptional and extraordinary items and tax (V-VI)** | **(205.38)** | **(390.16)** | **(5.98)** | **(396.14)** |
| VIII | Exceptional items | - | - | - | - |
| IX | Profit / (Loss) before extraordinary items and tax (VII-VIII) | (205.38) | (390.16) | (5.98) | (396.14) |
| X | Extraordinary items | - | - | - | - |
| XI | **Profit before tax (IX-X)** | **(205.38)** | **(390.16)** | **(5.98)** | **(396.14)** |
| XII | **Tax Expenses** | | | | |
| | (a) Current tax | - | 5.98 | - | 5.98 |
| | (b) Deferred tax | - | 89.49 | (0.89) | 88.60 |
| | (c) Adjustment for income tax in respect of earlier years (net) | - | 11.17 | - | 11.17 |
| | (d) MAT credit entitlement | - | - | - | - |
| | **Total tax expense** | - | **106.64** | **(0.89)** | **105.75** |
| XIII | **Profit / (Loss) for the period from continuing operations (XI - XII)** | **(205.38)** | **(496.80)** | **(5.09)** | **(501.89)** |
| XIV | Profit / (Loss) from discontinuing operations | - | - | - | - |
| XV | Tax Expenses of discontinuing operations | - | - | - | - |
| XVI | **Profit / (Loss) from discontinuing operations (after tax)** | - | - | - | - |
| XVII | **Profit / (Loss) before minority interest (XIII+XIV)** | **(205.38)** | **(496.80)** | **(5.09)** | **(501.89)** |
| XVIII | Minority interest | - | - | - | - |
| XIX | **Profit / (Loss) for the period (XVII+XVIII)** | **(205.38)** | **(496.80)** | **(5.09)** | **(501.89)** |
| | Number of equity shares (lakhs) = share capital / face value | 35.91 | 35.91 | 35.91 | 35.91 |
| XX | Earnings per share (Rs 10 each, not annualised) - Basic | (5.72) | (13.84) | (0.14) | (13.98) |
| | Earnings per share (Rs 10 each, not annualised) - Diluted | (5.72) | (13.84) | (0.14) | (13.98) |
| | | | | | |

**Notes:**

1 The above Unaudited financial results are as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and taken on record by the Board of Directors at its meeting held on 13th November, 2026 after being reviewed by the Audit Committee.

2 The company has been listed on SME platform of BSE on 13th January 2022.

3 Corresponding previous periods figures have been regrouped/reclassified wherever necessary.

4 The company is engaged in only one business hence no information has been furnished in accordance with AS 17 on "Segment Reporting" issued by the Institute of Chartered Accountants of India.

5 Figures for the half year ended on 31st March 2026 are the balancing figures between the audited figures for the full financial year ended 31st March 2026 and the reviewed year to date figures for the half year ended on 30th September 2025.

**FOR OCTAWARE TECHNOLOGIES LIMITED**

For OCTAWARE TECHNOLOGIES LIMITED

Director

**Mohammad Aslam Khan**
**Director**
DIN : 00016438

Octaware Technologies Limited MUMBAI

Date : 13.11.2026
Place : Mumbai

**OCTAWARE TECHNOLOGIES LIMITED**

CIN : L72200MH2005PLC153539

204, Timmy Arcade, Makwana Road, Marol,Off Kurla Andheri Road, Andheri (E), Mumbai, Maharashtra - 400059

**Consolidated Statement of Assets and Liabilities for the Half Year ended 30.09.2026**

(₹ in Lakhs)

| Particulars | | Half Year ended 30.09.2026 | Year ended 31.03.2026 |
|---|---|---|---|
| | | (Unaudited) | (Audited) |
| I | **EQUITY AND LIABILITIES** | | |
| 1 | **Shareholders' funds** | | |
| | (a) Share capital | 359.06 | 359.06 |
| | (b) Reserves and surplus | 266.90 | 472.06 |
| | **Sub-total - Shareholders' funds** | **625.96** | **831.12** |
| 2 | Share application money pending allotment | - | - |
| 3 | Minority Interest | - | - |
| | | | |
| 4 | **Non-current liabilities** | | |
| | (a) Long-term borrowings | 525.39 | 377.26 |
| | (b) Deferred tax liabilities (net) | 85.19 | 85.19 |
| | **Sub-total - Non-current liabilities** | **610.58** | **462.45** |
| | | | |
| 5 | **Current liabilities** | | |
| | (a) Short-term borrowings | - | - |
| | (b) Trade payables - Micro, Small and Medium Enterprises | - | - |
| | Trade payables - Others | 132.36 | 201.29 |
| | (c) Other current liabilities | 229.72 | 279.74 |
| | (d) Short-term provisions | 85.97 | 92.36 |
| | **Sub-total - Current liabilities** | **448.05** | **573.39** |
| | | | |
| | **TOTAL - EQUITY AND LIABILITIES** | **1,684.59** | **1,866.97** |
| | | | |
| II | **ASSETS** | | |
| 1 | **Non-current assets** | | |
| | **(a) Fixed assets** | | |
| | (i) Tangible assets | 298.90 | 297.66 |
| | (ii) Intangible assets | 672.25 | 738.37 |
| | (iii) Capital work-in-progress | - | - |
| | (iv) Intangible assets under development | - | - |
| | (b) Non-current investments | - | - |
| | (c) Deferred tax assets (net) | 13.68 | 13.68 |
| | (d) Long-term loans and advances | 56.28 | 56.14 |
| | (e) Other non-current assets | - | - |
| | **Sub-total - Non-current assets** | **1,041.11** | **1,105.84** |
| | | | |
| 2 | **Current assets** | | |
| | (a) Current investments | - | - |
| | (b) Inventories | - | - |
| | (c) Trade receivables | 419.26 | 549.87 |
| | (d) Cash and cash equivalents | 74.65 | 83.04 |
| | (e) Short-term loans and advances | 1.08 | 7.18 |
| | (f) Other current assets | 148.49 | 121.04 |
| | **Sub-total - Current assets** | **643.48** | **761.13** |
| | | | |
| | **TOTAL ASSETS** | **1,684.59** | **1,866.97** |
| | | | |

**FOR OCTAWARE TECHNOLOGIES LIMITED**

For OCTAWARE TECHNOLOGIES LIMITED

**Mohammed Aslam Khan**
**Director**
DIN : 00016438

Director

Octaware Technologies Limited MUMBAI

Date : 13.11.2026
Place :- Mumbai

**OCTAWARE TECHNOLOGIES LIMITED**

CIN : L72200MH2005PLC153539

204, Timmy Arcade, Makwana Road, Marol,Off Kurla Andheri Road, Andheri (E), Mumbai, Maharashtra - 400059

**Consolidated Cash Flow Statement for the Half Year ended 30.09.2026**

(₹ in Lakhs)

| | Particulars | Half Year ended 30.09.2026 (Unaudited) | Year ended 31.03.2026 (Audited) |
|---|---|---|---|
| I | **Cash flows from operating activities** | | |
| | Profit before taxation | (205.38) | (396.14) |
| | **Adjustments for:** | | |
| | Depreciation and amortisation | 70.32 | 221.95 |
| | Preliminary expenses written off | 2.15 | 18.49 |
| | Foreign currency exchange gain | (1.95) | - |
| | Reversal of foreign exchange and intercompany profits | - | (128.93) |
| | Provision for bad debts | - | - |
| | Loss on sale of investment | - | - |
| | Provision for employee benefit | - | 25.94 |
| | Share in income from associate | - | - |
| | **Working capital changes:** | | |
| | Increase / (Decrease) in other current liabilities | (50.02) | 41.93 |
| | Increase / (Decrease) in short-term provisions | (6.39) | 22.01 |
| | Increase / (Decrease) in trade payables | (68.93) | 13.49 |
| | (Increase) / Decrease in trade receivables | 130.61 | (342.71) |
| | (Increase) / Decrease in short-term loans and advances | 6.10 | 69.14 |
| | (Increase) / Decrease in other current assets | (27.45) | (8.27) |
| | **Cash generated from operations** | **(150.94)** | **(463.11)** |
| | Income taxes paid | - | 17.15 |
| | **Net cash from operating activities (A)** | **(150.94)** | **(445.96)** |
| | | | |
| II | **Cash flows from investing activities** | | |
| | Purchase of fixed assets (tangible + intangible) | (5.45) | (1.34) |
| | Sale of investment | - | - |
| | Increase / (Decrease) in long-term borrowing | 148.13 | 319.74 |
| | (Increase) / Decrease in long-term loans and advances | (0.14) | 78.22 |
| | **Net cash from / (used in) investing activities (B)** | **142.54** | **396.62** |
| | | | |
| III | **Cash flows from financing activities** | | |
| | Proceeds from issue of share capital | - | - |
| | Preliminary expense for issue of share capital | - | - |
| | **Net cash from financing activities (C)** | **-** | **-** |
| | | | |
| IV | **Net increase in cash and cash equivalents (A+B+C)** | **(8.39)** | **(49.33)** |
| V | Cash and cash equivalents at beginning of period | 83.04 | 132.36 |
| VI | **Cash and cash equivalents at end of period** | **74.65** | **83.04** |
| | | | |

**FOR OCTAWARE TECHNOLOGIES LIMITED**

For OCTAWARE TECHNOLOGIES LIMITED

Director

**Mohammed Aslam Khan**
**Director**
DIN : 00016438

Date : 13.11.2026
Place :- Mumbai