**Independent Limited Review Report of Auditor on Unaudited Standalone Half Yearly Financial Results ended 30th September 2026 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**
**Octaware Technologies Limited**
**204, Timmy Arcade, Makwana Road, Marol Naka,**
**Andheri (East), Mumbai 400059**

1. We have reviewed the accompanying statement of unaudited financial results ("the statement") of **OCTAWARE TECHNOLOGIES LIMITED** ('the Company') for the half year ended 30th September, 2026 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (the "Listing Regulation").

2. The Company's Management is responsible for the preparation of the Statement 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, as generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Director. Our responsibility is to issue a report on these financial statements based on our review.

3. 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. 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 of interim financial information consist of making inquires, primarily of persons responsible for financial and accounting maters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standard on Auditing and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

JBK & ASSOCIATES FRN:026227N NEW DELHI Chartered Accountants

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying unaudited standalone financial statements, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified in section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of 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 JBK and Associates**
Chartered Accountants
FRN: 026227N

JBK & ASSOCIATES FRN:026227N NEW DELHI Chartered Accountants

**FCA Ronak Jain**
Partner
M. No.: 521127
Date: 13.11.2026
Place: Noida

UDIN: 26521127BMGSRD6891