OCTAWARE TECHNOLOGIES LIMITED

CIN : L72200MH2005PLC153539

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

Statement of Standalone 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	382.14	611.27	312.13	923.40
II	Other income	-	2.96	(2.96)	-
III	**Total Revenue (I+II)**	**382.14**	**614.23**	**309.17**	**923.40**
IV	**Expenses**				
	(a) Operation expenses	151.58	76.12	11.94	88.06
	(b) Employee benefits expense	265.18	358.22	265.57	623.79
	(c) Finance costs	7.43	3.29	0.41	3.70
	(d) Depreciation and amortisation expense	18.84	66.10	2.26	68.36
	(e) Other expenses	75.95	62.04	67.76	129.80
	Total Expenses	**518.97**	**565.77**	**347.93**	**913.70**
V	**Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)**	**(136.83)**	**48.46**	**(38.76)**	**9.69**
VI	Exceptional items	-	-	-	-
VII	**Profit / (Loss) before extraordinary items and tax (V-VI)**	**(136.83)**	**48.46**	**(38.76)**	**9.69**
VIII	Extraordinary items	-	-	-	-
IX	**Profit before tax (VII-VIII)**	**(136.83)**	**48.46**	**(38.76)**	**9.69**
X	**Tax Expenses**				
	(a) Current tax	-	5.98	-	5.98
	(b) Current tax (MAT)	-	-	-	-
	(c) Deferred tax	-	(0.03)	(2.52)	(2.55)
	(d) Income tax MAT for earlier year	-	-	-	-
	(e) Prior period income tax written off	-	2.76	-	2.76
	Total tax expense	**-**	**8.71**	**(2.52)**	**6.19**
XI	**Profit / (Loss) for the period from continuing operations (IX -X)**	**(136.83)**	**39.75**	**(36.24)**	**3.50**
XII	Profit / (Loss) from discontinuing operations	-	-	-	-
XIII	Tax Expenses of discontinuing operations	-	-	-	-
XIV	**Profit / (Loss) from discontinuing operations (after tax)**	-	-	-	-
XV	**Profit / (Loss) for the period (XI+XIV)**	**(136.83)**	**39.75**	**(36.24)**	**3.50**
	Number of equity shares (lakhs) = share capital / face value	35.91	35.91	35.91	35.91
XVI	Earnings per share (Rs 10 each, not annualised) - Basic	(3.81)	1.11	(1.01)	0.10
	Earnings per share (Rs 10 each, not annualised) - Diluted	(3.81)	1.11	(1.01)	0.10

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

Mohammed 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

Standalone Statement of Assets and Liabilities for the Half Year Ended 30.09.2026

(₹ in Lakhs)

S.No.	Particulars	Half Year ended 30.09.2026 (Unaudited)	Year ended 31.03.2026 (Audited)
I	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	(a) Share capital	359.06	359.06
	(b) Reserves and surplus	455.06	591.89
	Sub-total - Shareholders' funds	**814.12**	**950.95**
2	**Non-current liabilities**		
	(a) Long-term borrowings	231.00	134.50
	(b) Deferred tax liabilities (net)	-	-
	Sub-total - Non-current liabilities	**231.00**	**134.50**
3	**Current liabilities**		
	(a) Short-term borrowings	-	-
	(b) Trade payables - Micro, Small and Medium Enterprises	-	-
	Trade payables - Others	55.58	83.56
	(c) Other current liabilities	71.33	118.82
	(d) Short-term provisions	48.01	59.93
	Sub-total - Current liabilities	**174.91**	**262.31**
	TOTAL - EQUITY AND LIABILITIES	**1,220.03**	**1,347.75**
II	ASSETS		
1	**Non-current assets**		
	(a) Fixed assets		
	(i) Tangible assets	12.75	9.60
	(ii) Intangible assets	172.91	189.44
	(iii) Capital work-in-progress	-	-
	(iv) Intangible assets under development	-	-
	(b) Non-current investments	594.11	594.11
	(c) Deferred tax assets (net)	13.68	13.68
	(d) Long-term loans and advances	-	-
	(e) Other non-current assets	51.15	51.11
	Sub-total - Non-current assets	**844.60**	**857.94**
2	**Current assets**		
	(a) Current investments	-	-
	(b) Inventories	-	-
	(c) Trade receivables	188.67	355.33
	(d) Cash and cash equivalents	42.00	42.04
	(e) Short-term loans and advances	-	-
	(f) Other current assets	144.76	92.44
	Sub-total - Current assets	**375.43**	**489.81**
	TOTAL ASSETS	**1,220.03**	**1,347.75**

FOR OCTAWARE TECHNOLOGIES LIMITED

For OCTAWARE TECHNOLOGIES LIMITED

Director

Mohammed 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

Standalone Cash Flow Statement for the Half Year ended 30.09.2026

(₹ in Lakhs)

S.No.	Particulars	Half Year ended 30.09.2026 (Unaudited)	Year ended 31.03.2026 (Audited)
I	**Cash flows from operating activities**		
	Profit before taxation	(136.83)	9.69
	Adjustments for:		
	Depreciation and amortisation	18.84	68.36
	Working capital changes:		
	Increase / (Decrease) in other current liabilities	(47.49)	62.61
	Increase / (Decrease) in short-term provisions	(11.92)	21.65
	Increase / (Decrease) in trade and other payables	(27.98)	(24.72)
	(Increase) / Decrease in trade receivables	166.66	(261.21)
	(Increase) / Decrease in short-term loans and advances	-	2.56
	(Increase) / Decrease in other current assets	(52.32)	(59.70)
	Cash generated from operations	**(91.05)**	**(180.77)**
	Income taxes paid	-	(8.74)
	Net cash from operating activities (A)	**(91.05)**	**(189.51)**
II	**Cash flows from investing activities**		
	Purchase of fixed assets (tangible + intangible)	(5.45)	(1.34)
	Purchase of investment	-	-
	Sale of investment	-	-
	(Increase) / Decrease in other non-current assets	(0.04)	42.82
	(Increase) / Decrease in long-term loans and advances	-	-
	Net cash from / (used in) investing activities (B)	**(5.49)**	**41.48**
III	**Cash flows from financing activities**		
	Proceeds from issue of share capital	-	-
	Proceeds from / (repayment of) long-term borrowings	96.50	134.50
	Preliminary expense for issue of share capital	-	-
	Net cash from financing activities (C)	**96.50**	**134.50**
IV	**Net increase in cash and cash equivalents (A+B+C)**	**(0.04)**	**(13.54)**
V	Cash and cash equivalents at beginning of period	42.04	55.58
VI	**Cash and cash equivalents at end of period**	**42.00**	**42.04**

FOR OCTAWARE TECHNOLOGIES LIMITED

For OCTAWARE TECHNOLOGIES LIMITED

Director

Mohammed Aslam Khan
Director
DIN : 00016438

Octaware Technologies Limited MUMBAI

Date : 13.11.2026
Place :- Mumbai