OCTAWARE

The Bridge To Productivity

CIN L72200MH2005PLC153539

Date: November 13, 2026

To BSE Limited
P J Towers,
Dalal Street,
Mumbai – 400 001
Scrip Code: 540416

Dear Sir/ Madam,

Sub: Outcome of Board Meeting of Octaware Technologies Limited (the "Company") held on November 13, 2026

In terms of provisions of Regulation 30 (Part A of Schedule Ill) read with other applicable Regulations of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended, this is to inform that the Board of Directors of the Company (the "Board"), at its meeting held on November 13, 2026, which commenced at 03:00 P.M. and concluded at 4:15 P.M., has, inter-alia approved and taken on record the Unaudited Financial Results (Standalone and Consolidated) of the Company for the half year ended September 30, 2026 (the "Unaudited Financial Results"), as reviewed and recommended by the Audit Committee.

The Unaudited Financial Results prepared in terms of Regulation 33 of the SEBI Listing Regulations together with the Limited Review Report issued by the Statutory Auditors of the Company thereon are enclosed herewith.

The Unaudited Financial Results are also being uploaded on the Company's website at https://octaware.com/.

Further, with reference to the Company's earlier intimation to BSE dated September 8, 2026 concerning the resignation letter dated September 8, 2026 received from Dr. Vidya Hemakar Shetty, the Company wishes to inform BSE that it subsequently requested Dr. Vidya Hemakar Shetty to continue serving on the Board. Dr. Vidya Hemakar Shetty agreed to the Company's request and confirmed her willingness to continue serving on the Board.

Kindly take the above on record.

Thanking You

Yours Faithfully,

For Octaware Technologies Ltd

Octaware Technologies Limited MUMBAI

Mohammed Aslam Qudratullah Khan
Managing Director
DIN: 00016438
Encl: a/a

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

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

Independent Limited Review Report of Auditor on Unaudited Consolidated 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 Consolidated financial results ("the statement") of Holding Company **OCTAWARE TECHNOLOGIES LIMITED** ('the Company') for the half year ended 30th September, 2026 and its Subsidiary Companies, **OCTAWARE INFORMATION TECHNOLOGIES PVT LTD, OCTAWARE GULF KSA, OCTAWARE GULF FZE, OCTAWARE GULF QFC** for the half year ended 30th September, 2026 being submitted by the company pursuant to the requirement of Regulations 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 and approved by the Board of Directors. 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 inquiries, primarily of persons responsible for financial and accounting maters, and applying analytical and other review

JBK & ASSOCIATES FRN:026227N NEW DELHI Chartered Accountants

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.

4. We have relied on the financial statement / results as provided by the management of the three foreign subsidiaries, namely **OCTAWARE GULF KSA, OCTAWARE GULF FZE, OCTAWARE GULF QFC,** except for the Octaware Information Technologies Private Limited. These financial statements have been furnished to us by the management and our opinion on the consolidated financial result in so far, it relates to amounts and disclosure included in respect of its subsidiaries, is based solely on the financial information / results certified by the Board of Directors. Our opinion is not modified in respect of this matter with respect to reliance on financial information / results certified by the Board of Directors.

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying unaudited consolidated 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: 26521127YDEJRF6289

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

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Director

Mohammed Aslam Khan
Director
DIN : 00016438

Date : 13.11.2026
Place :- Mumbai