



**INDEPENDENT AUDITOR'S REPORT
TO THE BOARD OF DIRECTORS OF
OTCO INTERNATIONAL LIMITED**

Report on audit of Standalone Financial Results

Opinion

We have (a) audited the accompanying standalone financial results of **OTCO INTERNATIONAL LIMITED** ("hereinafter referred to as the Company) for the quarter and year ended March 31, 2026 (the Statement) attached herewith, being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulation")

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the company for the quarter and year ended 31st March, 2026.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for "Audit of the standalone financial results" section of report below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered

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Head Office : 29, Maitri Vihar (Phase-II), Chandrasekharapur, Bhubaneswar - 751023. Tel : 0674 - 2302776

Branches : Chennai • Mumbai • Kolkata • Delhi • Bhubaneswar • Bangalore • Hyderabad • Coimbatore



Accountant of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Companies Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's and Board of director's Responsibilities for the Standalone Financial results

These Standalone financial results for the quarter as well as the year to date (Standalone financial results) have been prepared on the basis of the standalone financial statements. The Company's management and Board of Directors are responsible for preparation of these Standalone financial results that give a true and fair view of the net profit/loss and other comprehensive income/loss and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities: selection and application of appropriate accounting policies: making judgments and estimates that are reasonable and prudent: and the design, implementation and maintenance of adequate internal financial controls that were operation effectively for ensuring the accuracy and completeness of the accounting records , relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.



Auditor's Responsibilities for the Audit of the standalone financial results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- i) Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- iv) Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- v) Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a



going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- vi) Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

Standalone Financial Results includes the results for the Quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and published unaudited year to date figures up to the third quarter of the current financial year.

Place:-Chennai

Date:-29.05.2026



For B.N.Misra & Co

Chartered Accountants

FRN: - 321095E


CA Sudhir Kumar Jena

Partner

M. No:54740

UDIN: - 260547401CVJK9865

OTCO INTERNATIONAL LIMITED
P-41,9A MAIN, LIC COLONY JEEVANBHIMA NAGAR, HAL 3rd STAGE,
NEW THIPPASANDRA, BANGALORE, KARNATAKA - 560075
Corporate Identity Number: L17114KA2001PLC028611
STATEMENT OF STANDALONE AUDITED RESULTS
FOR THE QUARTER AND YEAR ENDED 31.03.2026

(Amount Rs. In Lacs Except EPS)

Particulars	Quarter ended 31.03.2026	Quarter ended 31.03.2025	Quarter ended 31.12.2025	Year ended 31.03.2026	Year ended 31.03.2025
	Audited	Audited	Unaudited	Audited	Audited
1) Revenue From Operations	-	9.03	-	-	90.20
2) Other Income	16.43	0.25	-	22.13	0.90
3) Total Revenue	16.43	9.28	-	22.13	91.10
4) Expenditure					
a. Cost of Goods used for service	0.95	0.26	5.17	0.95	47.21
b. Purchase of Stock in Trade & Related Expenses	-	-	-	-	-
c. Service Expenses	-	-	-	-	-
d. Employee Benefit Expense	1.05	3.35	4.17	4.97	17.17
e. Finance Costs	0.00	0.00	-	0.51	0.05
f. Depreciation & Amortisation Expenses	2.87	4.86	-	2.87	4.86
g. Other Expenses	1.37	1.23	3.13	10.31	18.31
Total Expenses	6.23	9.69	12.47	19.60	87.60
5) Profit/(Loss) before exceptional Items and Tax (3-4)	10.20	(0.41)	(12.47)	2.52	3.50
6) Exceptional Items	-	-	-	-	-
7) Profit/(Loss) Before Tax	10.20	(0.41)	(12.47)	2.52	3.50
8) Tax expense					
Current Tax	-	0.55	-	-	0.55
MAT Credit Entitlement					
Deferred Tax	-	-	-	-	-
9) Net Profit/(Loss) after Tax (7-8)	10.20	(0.96)	(12.47)	2.52	2.95
10) Other Comprehensive Income (Net of Tax)					
Items that will not be reclassified to profit or Loss					
Remeasurement of Equity Instruments					
11) Total Comprehensive Income for the Period(9+10)	10.20	(0.96)	(12.47)	2.52	2.95
12) Paid-up equity share capital (Face value Rs.2 per Share)	259.36	259.36	259.36	259.36	259.36
13) Other Equity					
14) Earnings Per Share (EPS)					
a) Basic and dilluted	0.08	(0.01)	(0.10)	0.02	0.02

Note :

- The above audited results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 29.05.2026
- Figures of the previous quarter have been regrouped and reclassified to confirm to the classification of current period, wherever necessary
- Figures of the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of the full financial year and year to date figures up to the third quarter of the relevant financial year

For **B. N. MISRA & CO**
Chartered Accountants



Place: Chennai
Date: 29.05.2026





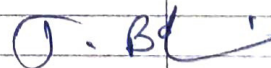

For **Otco International Limited**

(Handwritten Signature)

BAGYALAKSHMI THIRUMALAI
Whole Time Director
DIN No. 08186335

OTCO INTERNATIONAL LIMITED		
P-41,9A MAIN, LIC COLONY JEEVANBHIMA NAGAR, HAL 3rd STAGE, NEW THIPPASANDRA, BANGALORE, KARNATAKA - 560075		
		(Amount Rs. In Lacs)
STATEMENT OF ASSETS & LIABILITIES AS ON 31.03.2026		
Particulars	As on 31.03.2026	As on 31.03.2025
ASSETS		
Non Current Assets		
(a) Property, Plant and Equipment	4.70	7.57
(b) Capital Work in Progress	-	-
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible Assets	-	-
(f) Tangible Assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	-	-
(iii) Loans	-	-
(iv) Others (to be specified)	-	-
(i) Deferred tax assets (net)	-	-
(j) Other non-current assets	51.60	51.00
Total Non Current Assets (I)	56.30	58.57
Current assets		
(a) Inventories	796.09	751.89
(b) Financial Assets		
(i) Investments	-	10.50
(ii) Trade receivables	3.29	1.41
(iii) Cash and cash equivalents	26.38	10.04
(iv) Bank balances other than (ii) above	-	-
(v) Loans	-	-
(vi) Others (to be specified)	11.38	15.53
(c) Current assets (Net)		
(d) Other current assets	21.52	8.77
Total Current Assets (II)	858.65	798.14
Total Assets (I+II)	914.95	856.71



OTCO INTERNATIONAL LIMITED		
P-41,9A MAIN, LIC COLONY JEEVANBHIMA NAGAR, HAL 3rd STAGE, NEW THIPPASANDRA, BANGALORE, KARNATAKA - 560075		
		(Amount Rs. In Lacs)
STATEMENT OF ASSETS & LIABILITIES AS ON 31.03.2026		
Particulars	As on 31.03.2026	As on 31.03.2025
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	259.36	259.36
(b) Other Equity	9.26	6.74
Total Equity (I)	268.62	266.10
Liabilities		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	371.73	564.88
(ii) Trade Payables	11.49	1.86
(iii) Other financial liabilities(other than those Specified in item (b), to be specified	263.05	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other Non Current Liabilities		
Total Non Current Liabilities (II)	-	-
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial liabilities(other than Those Specified in item (c),		
(b) Other current liabilities	0.06	23.33
(c) Provisions	-	0.55
Total Current Liabilities (III)	646.33	590.61
Total Equity and Liabilities (I)+((II)+(III)	914.95	856.71
For B. N. MISRA & CO Chartered Accountants:  Partner		For OTCO International Ltd 
Place: Chennai		BAGYALAKSHMI THIRUMALAI
Date : 29.05.2026		Whole Time Director
		DIN No. 08186335

OTCO INTERNATIONAL LTD

CIN:L17114KA2001PLC028611

P-41,9A MAIN, LIC COLONY JEEVANBHIMA NAGAR, HAL 3rd STAGE,
NEW THIPPASANDRA, BANGALORE, KARNATAKA - 560075

Cash Flow Statement

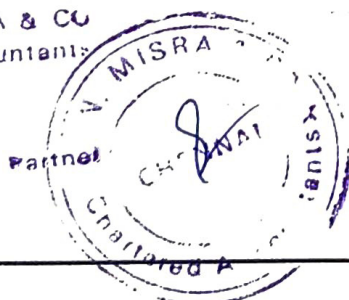
for the year ended 31st March 2026

(Amount Rs. In Lacs)

Particulars	31-Mar-26	31-Mar-25
A. Cash Flow From Operating Activities:		
Net profit before taxation and Extraordinary items	2.52	3.50
Adjustments for:		
Depreciation	2.87	4.86
(Profit)/Loss on sale of fixed assets	-	-
Interest Expenses	0.51	0.05
Interest Received	-	-
Rental Income	-	-
Operating profit before working capital changes	5.90	8.41
Movements in working capital:		
Adjustments for		
(Increase)/Decrease in Sundry Debtors and other receivable	(1.88)	39.92
(Increase)/Decrease in Loans & Advances	(8.60)	80.78
(Increase)/Decrease in Inventories	(44.19)	12.52
Increase/(Decrease) in Payables & Others	272.68	(45.40)
Increase/(Decrease) in Current Liabilities	(23.27)	(4.30)
Cash generated from operations	200.65	91.92
Direct taxes paid (net of refunds)	(1.01)	(1.01)
Cash flow before extraordinary items	199.64	90.92
Extraordinary item	-	-
Net cash from operating activities	199.64	90.92
B. Cash Flow From Investing Activities		
Purchase of fixed assets	(0.14)	(0.14)
Sale of fixed assets	-	-
Sale/(Purchase) of investments	10.50	(10.50)
Interest received	-	-
Rental Income	-	-
Net cash used in investing activities	10.36	(10.64)
C. Cash Flows From Financing Activities		
Proceeds of Capital	-	-
Repayment of long term borrowings	-	-
Proceeds of short term borrowings	(193.15)	(76.08)
Interest paid	(0.51)	(0.05)
Net cash from financing activities	(193.66)	(76.13)
Net Increase In Cash And Cash Equivalents (A+B+C)	16.33	4.15
Cash and cash equivalents at the beginning of the year	10.04	5.89
Cash and cash equivalents at the end of the year	26.37	10.04

For B. N. MISRA & CO
Chartered Accountants

(Signature)



Place: Chennai
Date : 29.05.2026



For OTCO International Ltd

(Signature)

BAGYALAKSHMI THIRUMALAI
Whole Time Director
DIN No. 08186335

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OTCO INTERNATIONAL LIMITED

Regd. & Head Office: P-41, 9A Main, LIC colony,
Jeevanbhima Nagar, HAL 3rd Stage, New
Thippasandra, Bangalore-560075,
Karnataka, India.
Tel: + 91-9789053807
Email: info@otco.in
Website: www.otco.in
CIN: L17114KA2001PLC028611

Details required under the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024

Brief Particulars of Internal Auditors:

S. No	Details of event that need to be provided	Information of such event(s)
1	Name and Address of the Internal Auditor	M/s. Sanjay Parhi & Co. No -31, Apparao Enclave, 3 rd Floor, Angalamman Koil Street, Jai Nagar (Near KLP Apartment), Chennai – 600012
2	Reason for change – Re-appointment	Re-Appointment of M/s. Sanjay Parhi & Co. as Internal Auditor of the Company for the Financial year 2026-2027
3	Date of Re-Appointment	29 th May 2026
4	Term of Re-Appointment	For the Financial year 2026-2027
5	Brief Profile	M/s. Sanjay Parhi & Co. is a Chartered Accountant Firm having extensive experience in the areas of internal audit, risk management, internal financial controls, corporate governance, regulatory compliance and advisory services.
6	Disclosure of relationship between Directors (in case of appointment of a Director)	Not applicable



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OTCO INTERNATIONAL LIMITED

Regd. & Head Office: P-41, 9A Main, LIC colony,
Jeevanbhima Nagar, HAL 3rd Stage, New
Thippasandra, Bangalore-560075,
Karnataka, India.
Tel: + 91-9789053807
Email: info@otco.in
Website: www.otco.in
CIN: L17114KA2001PLC028611

Date: 29th May 2026

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

Dear Sirs,

Ref: OTCO International Limited (Scrip Code: 523151)

Sub: Declaration regarding Audit reports with unmodified opinion for the Audited Standalone Financial Results for the year ended 31st March, 2026.

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) Amendment Regulations, 2016 vide notification No SEBLILAD-NRO/GN/2016-17/001 dated May 25, 2016 and circular no CIR/CFD/CMD/56/2016 dated May 26, 2016, we hereby declare that M/s. B.N. Misra and Co, Chartered Accountants, Statutory Auditors of the company have issued an Audit reports with unmodified opinion on Annual Audited Standalone Financial Results of the company for the quarter and financial year ended on 31st March, 2026.

We request you to take note of the aforesaid.

Thanking you,

Your Faithfully

For OTCO International Limited



Sneha Pandda
Chief financial Officer





OTCO INTERNATIONAL LIMITED
Regd. & Head Office: P-41, 9A Main, LIC colony,
Jeevanbhima Nagar, HAL 3rd Stage, New
Thippasandra, Bangalore-560075,
Karnataka, India.
Tel: + 91-9789053807
Email: info@otco.in
Website: www.otco.in
CIN: L17114KA2001PLC028611

Date: 29.05.2026

The Manager,
Department of Corporate Services,
BSE Ltd,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

Ref: OTCO International Limited (Scrip Code: 523151)

Dear Sir/Madam

Sub: Details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings for FY 2025-26.

In Pursuant to SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPODI/P/CIR/2023/172 dated October 19, 2023, all listed entities whose specified securities or debt securities or nonconvertible redeemable preference shares are listed with the Exchange are requested to provide the details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings along with the Annual financial results for the financial year ended March 31, 2026 are provided below:

S.No	Particular's	Amount (in crore)
1	Outstanding Qualified Borrowings at the start of the financial year (Rs. In Crores)	N.A
2	Outstanding Qualified Borrowings at the end of the financial year (Rs. In Crores)	N.A
3	Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support build in	N.A
4	Incremental borrowing done during the year (qualified borrowings) (Rs. In Crores)	N.A
5	Borrowings by way of issuance of debt securities during the year (Rs. In Crores)	N.A

We request you to take the said information on your record.

Thanking you,

Yours Faithfully,

For OTCO International Limited

Bagyalakshmi Thirumalai
Whole Time Director
DIN: 08186335

