B.N. MISRA & Co.
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on unaudited standalone financial results of M/S OTCO INTERNATIONAL LIMITED for the quarter and half year ended 30th September, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors

M/S OTCO INTERNATIONAL LIMITED

We have reviewed the accompanying statement of unaudited financial results of M/S OTCO INTERNATIONAL LIMITED ('the Company') for the quarter and half year ended on September 30, 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") read with circular (Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019) issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, to the extent applicable.

This statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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Based on our review, conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable Indian Accounting Standards prescribed under section 133 of Companies Act 2013 read with rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the 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 B.N.Misra & Co

Chartered Accountants

FRN: - 321095E



CA Sudhir Kumar Jena

Partner

M. No: 54740

UDIN: - 26054740PERMOL5684

Place: -Chennai

Date: -14.11.2026

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 UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED 30.09.2026

(Rs.In Lacs Except EPS)

SL NO	Particulars	QUARTER ENDED			HALF YEAR ENDED		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		UNAUDITED			UNAUDITED		AUDITED
I	Revenue From Operations	-	-	-	-	5.70	-
II	Other Income	10.71	9.40	-	20.11	-	22.13
III	**Total Income (I+II)**	10.71	9.40	-	20.11	5.70	22.13
IV	**EXPENDITURE**						
	(a) Direct Expenses	10.29	12.05	8.66	22.34	22.01	0.95
	(b) Purchase of Stock in Trade & Related Expenses	-	-	-	-	-	-
	(c) Service Expenses	-		-	-	-	-
	(d) Change in Inventories of Finished Goods, WIP & Stock in Trade	(25.78)	(12.05)	-	(37.83)	(18.61)	-
	(e) Employee Benefit Expense	0.63	5.90	8.86	6.52	12.91	4.97
	(f) Finance Costs	0.01	0.01	-	0.02	0.43	0.51
	(g) Depreciation & Amortization Expenses	-	-	-	-	-	2.87
	(h) Other Expenses	9.88	7.04	4.09	16.92	10.35	10.31
	Total Expenses (IV)	(4.97)	12.94	21.61	7.97	27.08	19.60
V	Profit/(Loss) before exceptional items and tax (III-IV)	15.68	(3.54)	(21.61)	12.14	(21.39)	2.52
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V+VI)	15.68	(3.54)	(21.61)	12.14	(21.39)	2.52
VIII	Tax Expenses						
	a. Current Tax	-		-	-	-	-
	b. Prior Year Tax					-	-
	c. Deferrd Tax	-	-	-	-	-	-
IX	Profit/(Loss)for the period (VII-VIII)	15.68	(3.54)	(21.61)	12.14	(21.39)	2.52
X	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
	Items that will not be reclassified to Profit or Loss						
XI	Total Comprehensive Income for the Period (IX+X)	15.68	(3.54)	(21.61)	12.14	(21.39)	2.52
XII	Paid up Equity Share Capital (Face Value of Rs. 2/-each)	259.36	259.36	259.36	259.36	259.36	259.36
XIII	Earning per equity share of par Value of Rs. 2/- each						
	(1) Basic and Diluted	0.12	(0.03)	(0.167)	0.09	(0.16)	0.02

Note :

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14/11/2026.

2. In accordance with the requirements of regulations 33 of the SEBI (Listing & other Discolsure requirements) Regulations, 2015, the statutory auditors have carried out a Limited Review of the standalone financial results for the quarter ended 30th September 2026.

3. Figures of the previous quarter have been regrouped and reclassified to confirm to the classification of current period, wherever necessary.

For B.N Mishra & Co
Chartered Accountants
FRN:- 321095E

CA Sudhir Kumar Jena
Partner | M. No: 54740

Place : Chennai
Date : 14/11/2026
UDIN: 26054740PERM0L5684

For Otco International Limited

Bagyalakshmi Thiumalai
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

Corporate Identity Number: L17114KA2001PLC028611

Standalone Unaudited Statement of Assets & Liabilities As on 30.09.2026

Rs in Lacs

Particulars	30.09.2026 Unaudited	31.03.2026 Audited
Assets		
Non current assets		
Property plant and equipment	4.70	4.70
Capital WIP	-	-
Goodwill	-	-
Other intangilbe assets	-	-
Intangible assets under development	-	-
Financial assets	-	-
a. Investments	-	-
b. Trade Receivables	-	-
c. Loans	-	-
Deferred tax asset	-	-
Other non current assets	55.64	51.60
Total Non current assets	60.34	56.30
Current assets		
Inventories	833.92	796.09
Financial assets	-	-
a. Investments	-	-
b. Trade receivables	31.92	3.29
c. Cash & cash equivalents	19.98	26.38
d. Bank balances other than (c) above	-	-
f. Other financial assets	8.40	11.38
Other current assets	9.56	21.52
Total current assets	903.78	858.65
Total assets	964.12	914.95
Equity and Liabilities		
Equity		
Equity share capital	259.36	259.36
Other equity	21.40	9.26
Non Controlling interest	-	-
Liabilities		
Non current Liabilities		
Financial Liabilities		
a. Borrowings	-	-
b. Trade Payables	-	-
c. Other Financial Liabilities	-	-
Deffered payment liabilities	-	-
Provisions	-	-
Deffered Tax liabilities (Net)	-	-
Total Non current Liabilities	-	-
Current liabilities		
Financial Liabilities		
a. Borrowings	400.63	371.73
b. Trade payable	18.61	11.49
c. Other financial liabilities	263.05	263.05
Other current liabilities	1.07	0.06
Provisions	-	-
Total Current liabilities	683.36	646.33
Total liabilities	683.36	646.33
Total Equity & Liabilities	964.12	914.95

For B.N Mishra & Co
Chartered Accountants
FRN:- 321095E

CA Sudhir Kumar Jena
Partner | M. No: 54740

Place : Chennai
Date : 14/11/2026
UDIN: 26054740PERMOL5684

B. N. MISRA & CO. Chartered Accountants CHENNAI

For Otco International Limited

Bagyalakshmi Thiumalai
Whole Time Director
DIN No. 08186335

OTCO International Limited

OTCO INTERNATIONAL LTD
CIN:L17114KA2001PLC028611
P-41,9A MAIN, LIC COLONY JEEVANBHIMA NAGAR, HAL 3rd STAGE,
NEW THIPPASANDRA, BANGALORE, KARNATAKA - 560075
STANDALONE UNAUDITED CASH FLOW STATEMENT FOR HALF YEAR ENDED 30.09.2026

Rs in Lacs

Particulars	HALF YEAR UNAUDITED 30.09.2026	YEAR ENDED AUDITED 31.03.2026
A. Cash Flow From Operating Activities:		
Net profit before taxation and Extraordinary items	12.14	2.52
Adjustments for:		
Depreciation	-	2.87
(Profit)/Loss on sale of fixed assets		
Interest Expenses	0.02	0.51
Interest Received	-	-
Rental Income	-	-
Operating profit before working capital changes	**12.16**	**5.90**
Movements in working capital:		
Adjustments for		
(Increase)/Decrease in Other non current Assets	(4.04)	-
(Increase)/Decrease in Sundry Debtors and other receivable	(28.63)	(1.88)
(Increase)/Decrease in Loans & Advances	14.93	(8.60)
(Increase)/Decrease in Inventories	(37.83)	(44.19)
Increase/(Decrease) in Payables & Others	7.12	272.68
Increase/(Decrease) in Current Liabilites	1.01	(23.27)
Cash generated from operations	**(35.28)**	**200.64**
Direct taxes paid (net of refunds)	-	(1.01)
Cash flow before extraordinary items	**(35.28)**	**199.64**
Extraordinary item	-	
Net cash from operating activities	**(35.28)**	**199.64**
B. Cash Flow From Investing Activities		
Purchase of fixed assets	-	(0.14)
Sale of fixed assets	-	-
Sale/(Purchase) of investments	-	10.50
Interest received	-	-
Rental Income	-	-
Net cash used in investing acitivities	-	**10.36**
C. Cash Flows From Financing Activities		
Proceeds of Capital	-	-
Repayment of long term borrowings		-
Proceeds of short term borrowings	28.90	(193.15)
Interest paid	(0.02)	(0.51)
Net cash from financing activities	**28.88**	**(193.66)**
Net Increase In Cash And Cash Equivalents (A+B+C)	(6.39)	16.34
Cash and cash equivalents at the beginning of the year	26.37	10.04
Cash and cash equivalents at the end of the year	19.98	26.37

For B.N Mishra & Co
Chartered Accountants
FRN:- 321095E

CA Sudhir Kumar Jena
Partner | M. No: 54740

Place : Chennai
Date : 14/11/2026
UDIN: 26054740PERM0L5684

For Otco International Limited

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