



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, 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

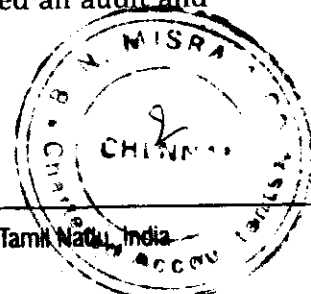
The Board of Directors

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, 2025 ("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/CMDI/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.



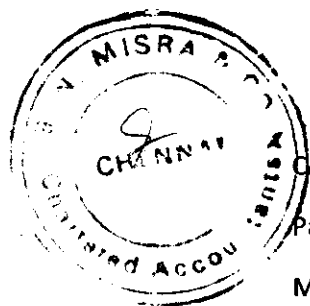
Chennai Office : Sukruthi, 4th Floor, No.45/22, 3rd Main Road, R.A.Puram, Chennai - 600 028. Tamil Nadu, India
Tel : 044-6532 3259 Fax : 91-44-2495 9583 E-mail : jenaIndia@gmail.com
Head Office : 29, Maitri Vihar (Phase-II), Chandrasekharapur, Bhubaneswar - 751023. Tel : 0674 - 2302776
Branches : Chennai • Mumbai • Kolkata • Delhi • Bhubaneswar • Bangalore • Hyderabad • Coimbatore

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: -25054740BMNST 616919

Place: -Chennai

Date: -13.11.2025

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 30.09.2025		
Particulars	Rs in Lacs	
	30.09.2025 Unaudited	31.03.2025 Audited
Assets		
Non current assets		
Property plant and equipment	7.57	7.57
Capital WIP	-	-
Goodwill	-	-
Other intangible assets	-	-
Intangible assets under development	-	-
Financial assets	-	-
a. Investments	-	-
b. Trade Receivables	-	-
c. Loans	-	-
Deferred tax asset	-	-
Other non current assets	59.60	51.00
Total Non current assets	67.17	58.57
Current assets		
Inventories	770.51	751.89
Financial assets	-	-
a. Investments	-	-
b. Trade receivables	3.29	3.29
c. Cash & cash equivalents	13.18	20.53
d. Bank balances other than (c) above	-	-
f. Other financial assets	8.40	9.10
Other current assets	25.33	15.24
Total current assets	820.71	800.05
Total assets	887.88	858.62
Equity and Liabilities		
Equity		
Equity share capital	259.36	259.36
Other equity	(14.65)	6.74
Non Controlling interest	-	-
Liabilities		
Non current Liabilities		
Financial Liabilities		
a. Borrowings	-	-
b. Trade Payables	-	-
c. Other Financial Liabilities	-	-
Deferred payment liabilities	-	-
Provisions	-	-
Deferred Tax liabilities (Net)	-	-
Total Non current Liabilities	-	-
Current liabilities		
Financial Liabilities		
a. Borrowings	634.82	587.67
b. Trade payable	7.50	4.18
c. Other financial liabilities	-	-
Other current liabilities	0.30	0.12
Provisions	0.55	0.55
Total Current liabilities	643.16	592.52
Total liabilities	643.16	592.52
Total Equity & Liabilities	887.88	858.62

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

CA Sudhir Kumar Jena
Partner | M. No: 54740

Place : Chennai

Date : 13/11/2025

UDIN: 25054740BMNST616919



For OTCO International Limited

Bagyalakshmi Thirumalai
Digitally signed by
Bagyalakshmi Thirumalai
Date: 2025.11.13
11:31:51 +05'30'

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
Corporate Identity Number: L17114KA2001PLC028611
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED 30.09.2025

(Rs.In Lacs Except EPS)

SL NO	Particulars	QUARTER ENDED			HALF YEAR ENDED		Year
							ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		UNAUDITED			UNAUDITED		AUDITED
I	Revenue From Operations	-	5.70	14.60	5.70	81.17	90.20
II	Other Income	-	-	0.01	-	0.31	0.90
III	Total Income (I+II)	-	5.70	14.61	5.70	81.49	91.10
IV	EXPENDITURE						
	(a) Direct Expenses	8.66	13.35	21.69	22.01	27.45	34.69
	(b) Purchase of Stock in Trade & Related Expenses	-	-	-	-	-	-
	(c) Service Expenses	-	-	-	-	-	-
	(d) Change in Inventories of Finished Goods, WIP & Stock in Trade	-	(18.61)	(18.13)	(18.61)	26.02	12.52
	(e) Employee Benefit Expense	8.86	4.06	5.52	12.91	9.60	17.17
	(f) Finance Costs	-	0.43	(0.00)	0.43	0.04	0.04
	(g) Depreciation & Amortization Expenses	-	-	-	-	-	4.86
	(h) Other Expenses	4.09	6.25	5.00	10.35	15.42	18.32
	Total Expenses (IV)	21.61	5.48	14.08	27.08	78.52	87.60
V	Profit/(Loss) before exceptional items and tax (III-IV)	(21.61)	0.22	0.53	(21.39)	2.97	3.50
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V+VI)	(21.61)	0.22	0.53	(21.39)	2.97	3.50
VIII	Tax Expenses						
	a. Current Tax	-	-	-	-	-	0.55
	b. Prior Year Tax	-	-	-	-	-	-
	c. Deferred Tax	-	-	-	-	-	-
IX	Profit/(Loss)for the period (VII-VIII)	(21.61)	0.22	0.53	(21.39)	2.97	2.95
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)	(21.61)	0.22	0.53	(21.39)	2.97	2.95
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	(0.167)	0.00	0.004	(0.16)	0.02	0.02

Note :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13/11/2025.
- In accordance with the requirements of regulations 33 of the SEBI (Listing & other Disclosures requirements) Regulations, 2015, the statutory auditors have carried out a Limited Review of the standalone financial results for the quarter ended 30th September 2025.
- 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 : 13/11/2025

UDIN: 25054740BMNSTG6919



For OTCO International Limited

Bagyalakshmi
i Thirumalai

Bagyalakshmi Thirumalai
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
STANDALONE UNAUDITED CASH FLOW STATEMENT FOR HALF YEAR ENDED 30.09.2025

	Rs in Lacs	
	HALF YEAR UNAUDITED	YEAR ENDED AUDITED
Particulars	30.09.2025	31.03.2025
A. Cash Flow From Operating Activities:		
Net profit before taxation and Extraordinary items	(21.39)	3.50
Adjustments for:		
Depreciation	-	4.86
(Profit)/Loss on sale of fixed assets		
Interest Expenses	0.43	0.04
Interest Received	-	-
Rental Income	-	-
Operating profit before working capital changes	(20.96)	8.40
Movements in working capital:		
Adjustments for		
(Increase)/Decrease in Other non current Assets	(8.60)	-
(Increase)/Decrease in Sundry Debtors and other receivable	-	38.04
(Increase)/Decrease in Loans & Advances	(9.39)	80.74
(Increase)/Decrease in Inventories	(18.62)	12.53
Increase/(Decrease) in Payables & Others	3.32	(43.08)
Increase/(Decrease) in Current Liabilities	0.18	(27.52)
Cash generated from operations	(54.06)	69.11
Direct taxes paid (net of refunds)	-	(1.01)
Cash flow before extraordinary items	(54.06)	68.10
Extraordinary item	-	
Net cash from operating activities	(54.06)	68.10
B. Cash Flow From Investing Activities		
Purchase of fixed assets	-	(0.14)
Sale of fixed assets	-	-
Sale/(Purchase) of investments	-	-
Interest received	-	-
Rental Income	-	-
Net cash used in investing activities	-	(0.14)
C. Cash Flows From Financing Activities		
Proceeds of Capital	-	-
Repayment of long term borrowings		
Proceeds of short term borrowings	47.15	(53.28)
Interest paid	(0.43)	(0.04)
Net cash from financing activities	46.72	(53.32)
Net Increase In Cash And Cash Equivalents (A+B+C)	(7.34)	14.64
Cash and cash equivalents at the beginning of the year	20.53	5.89
Cash and cash equivalents at the end of the year	13.18	20.53

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

CA Sudhir Kumar Jena
Partner | M. No: 54740

Place : Chennai

Date : 13/11/2025

UDIN: 45054740BMN5TC16919



For OTCO International Limited

Bagyalakshmi Thirumalai
 Digitally signed by
 Bagyalakshmi Thirumalai
 Date: 2025.11.13
 11:38:06 +05'30'

Bagyalakshmi Thirumalai
Whole Time Director
DIN No. 08186335