



**B.N. MISRA & Co.**  
CHARTERED ACCOUNTANTS

**Independent Auditor's Review report on Un-audited standalone financial results of M/S OTCO INTERNATIONAL LIMITED for the Quarter and Nine Months Ended 31<sup>st</sup> December, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To,

The Board of Directors

**M/s OTCO INTERNATIONAL LIMITED**

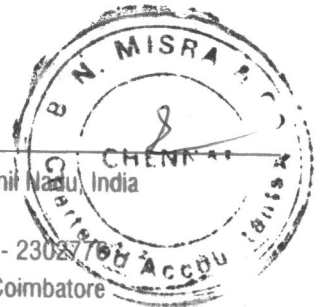
We have reviewed the accompanying statement of unaudited financial results of **M/s OTCO INTERNATIONAL LIMITED** ('the Company') for the quarter and nine month ended on 31<sup>st</sup> December, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulations 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 the 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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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



*Sind*  
CA Sudhir Kumar Jena

Partner

M. No: 54740

UDIN: - 25054740BMNSRX3449

Place: -Chennai

Date: -12.02.2025

**OTCO INTERNATIONAL LIMITED**  
**CIN:L17114KA2001PLC028611**  
**P-41,9A MAIN, LIC COLONY JEEVANBHIMA NAGAR,**  
**HAL 3rd STAGE, NEW THIPPASANDRA,**  
**BANGALORE, KARNATAKA - 560075**

**STATEMENT OF STANDALONE UNAUDITED RESULTS**  
**FOR THE QUARTER AND NINE MONTH ENDED 31.12.2024**

(Rs. In Lacs)

Particulars	Quarter ended	Quarter ended	Quarter ended	Nine months ended	Nine months ended	Financial Year ended
	31.12.2024 unaudited*	30.09.2024 unaudited*	31.12.2023 unaudited*	31.12.2024 unaudited*	31.12.2023 unaudited*	31.03.2024 Audited
I Revenue From Operations	0.00	14.60	62.24	81.17	126.41	201.45
II Other Income	0.34	0.01	0.07	0.65	0.15	0.15
<b>III Total Income (I+II)</b>	<b>0.34</b>	<b>14.61</b>	<b>62.31</b>	<b>81.82</b>	<b>126.56</b>	<b>201.61</b>
<b>IV EXPENSES</b>						
a. Direct Expenses	2.38	21.69	7.45	29.83	95.48	335.13
b. Purchase of Stock in Trade & Related Expenses	-	-	-	-	-	-
c. Service Expenses	-	-	-	-	-	-
d. Change in Inventories of Finished Goods, WIP & Stock in Trade	(8.89)	(18.13)	42.32	17.13	(4.24)	(186.57)
e. Employee Benefit Expense	4.22	5.52	5.50	13.82	12.59	19.04
f. Finance Costs	0.01	(0.00)	0.31	0.05	0.63	0.52
d. Depreciation & Amortisation Expenses	-	-	-	-	-	5.84
h. Other Expenses	1.66	5.00	3.73	17.08	16.03	20.37
<b>Total Expenses (IV)</b>	<b>(0.62)</b>	<b>14.08</b>	<b>59.31</b>	<b>77.91</b>	<b>120.48</b>	<b>194.31</b>
<b>V Profit/(Loss) before exeptional and tax (III-IV)</b>	<b>0.96</b>	<b>0.53</b>	<b>3.00</b>	<b>3.91</b>	<b>6.08</b>	<b>7.29</b>
VI Exceptional Items - Gain/(Loss)	-	-	-	-	-	-
VII Profit/(Loss) before tax (V+VI)	0.96	0.53	3.00	3.91	6.08	7.29
VIII Tax Expenses						
a. Current Tax	-	-	-	-	-	1.01
b. Deferred Tax	-	-	-	-	-	-
<b>IX Profit/(Loss) after tax (VII-VIII)</b>	<b>0.96</b>	<b>0.53</b>	<b>3.00</b>	<b>3.91</b>	<b>6.08</b>	<b>6.28</b>
X Other comprehensive income (net of tax)	-	-	-	-	-	-
A Items that will not be reclassified to Profit or Loss						
Remesurements of Post-employment defined benefit plans						
B Income that will be reclassified to Profit & Loss						
Total other Comprehensive income, net of income tax (X)	-	-	-	-	-	-
<b>XI Total comprehensive income for the period (IX+X)</b>	<b>0.96</b>	<b>0.53</b>	<b>3.00</b>	<b>3.91</b>	<b>6.08</b>	<b>6.28</b>
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 Earnings Per Equity Share of Rs.2/- each						
Basic	0.01	0.004	0.02	0.03	0.05	0.05
Diluted	0.01	0.004	0.02	0.03	0.05	0.05

**Note :**

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12/02/2025 Limited Review of the above results has been carried out by Statutory Auditors of the Company.
- In accordance with the requirements of regulations 33 of the SEBI (Listing & other Disclosure requirements) Regulations,2015, the statutory auditors have carried out a Limited Review of the standalone financial results for the quarter ended 31st Dec 2024.
- Figures of the previous quarter have been regrouped and reclassified to confirm to the classification of current period, wherever necessary.



For OTCO International Limited

*(Signature)*

**BAGYALAKSHMI THIRUMALAI**  
**Whole Time Director**  
**DIN No. 08186335**

Place: Chennai  
Date: 12/02/2025