



B.N. MISRA & Co.
CHARTERED ACCOUNTANTS

Independent Auditor's Review report on Quarterly Unaudited Financial Results of OTCO International Limited pursuant to the Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015.

To

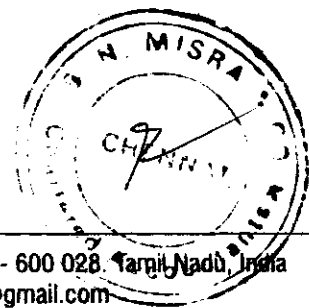
The Board of Directors

OTCO INTERNATIONAL LIMITED

We have reviewed the accompanying statement of unaudited financial results of **OTCO International Limited** ('the Company') for the quarter ended June 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 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 relevant rules issued thereunder and other 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

for B. N. MISRA & CO.
Chartered Accountants



CA Sudhir Kumar Jena

Partner

M. No: 054740

UDIN: - 25054740BMNSSQ1842



Place:-Chennai

Date: -13.08.2025

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

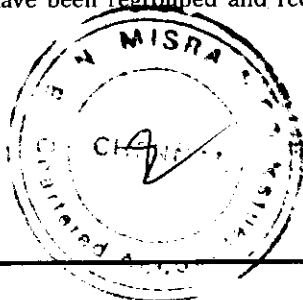
Corporate Identity Number: L17114KA2001PLC028611
STATEMENT OF STANDALONE UNAUDITED RESULTS FINANCIAL RESULTS
FOR THE QUARTER ENDED 30.06.2025

(Rs.In thousands Except EPS)

SL NO	Particulars	Quarter	Quarter	Quarter	Year
		ended	ended	ended	ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited
I	Revenue From Operations	5.70	9.03	66.57	90.20
II	Other Income	-	0.25	0.31	0.90
III	Total Income (I+II)	5.70	9.28	66.88	91.10
IV	EXPENDITURE				
	(a) Direct Expenses	13.35	0.26	5.76	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)	-	44.15	12.52
	(e) Employee Benefit Expense	4.06	3.35	4.07	17.17
	(f) Finance Costs	0.43	-	0.04	0.04
	(g) Depreciation & Amortization Expenses	-	4.86	-	4.86
	(h) Other Expenses	6.25	1.23	10.42	18.32
	Total Expenses (IV)	5.48	9.69	64.44	87.60
V	Profit/(Loss) before exceptional items and tax (III-IV)	0.22	(0.41)	2.45	3.50
VI	Exceptional Items		-		-
VII	Profit/(Loss) before tax (V+VI)	0.22	(0.41)	2.45	3.50
VIII	Tax Expenses				
	a. Current Tax	-	0.55	-	0.55
	b. MAT Credit Entitlement				-
	c. Deferred Tax	-	-	-	-
IX	Profit/(Loss) for the period (VII-VIII)	0.22	(0.96)	2.45	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)	0.22	(0.96)	2.45	2.95
XII	Paid up Equity Share Capital (Face Value of Rs. 2/-each)	129.68	129.68	129.68	129.68
XIII	Other Equity				
XVII	Earning per equity share of par Value of Rs. 2/- each				
	(1) Basic and Diluted	0.00	(0.01)	0.04	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 12-08-2024
- 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 June 2024.
- The figures for the preceeding 3 months ended 31st March 2025 are the balancing figures between the Financial Results for the year ended 31st March 2025 and the year to date figures unaudited financial results upto the 3rd Quarter for the nine month ended 31st December, 2024
- Figures of the previous quarter have been regrouped and reclassified to confirm to the classification of current period, wherever necessary.



For Otko International Limited

(Signature)

BAGYALAKSHMI THIRUMALAI

Director

DIN No. 08186335



Place : Chennai

Date : 13-08-2025