

Date: 16th March, 2018

BSE Ltd.,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

Dear Sirs,

Ref: ISIN – INE910B01010 (Scrip Code: 523151)

Sub: Discrepancies in financial Results for the Quarter ended December 2017 and your email dated 09.03.2018

We refer to your email dated 09.03.2018 and as advised by you we are sending herewith our captioned results in revised format for your reference and records.

Thanking you,

Your Faithfully

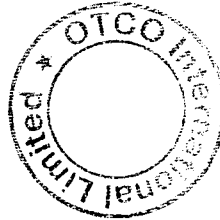
For OTCO International Limited

Deepak Kumar Dash

Deepak Kumar Dash

Company Secretary & Compliance Officer

Encl: As Above



Limited Review Report

**Review Report to
The Board of Directors
Otco International Limited**

1. We have reviewed the accompanying statement of Unaudited Financial Results of Otco International limited ('The Company') for the quarter and half year ended December 31st, 2017 (The Statement) being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016.

This statement which is the responsibility of the Company's management and has been approved by the 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 the Statement based on our review.

2. We conducted our review in accordance with the standards 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 an analytical procedure 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.
3. Based on our review conducted as above, nothing has come to attention that causes us to believe that the accompanying Statements of un-audited financial results prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in the terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For C.Ramasamy&B.Srinivasan
Chartered Accountants
FRN: 002957S

C. Ramasamy

C. Ramasamy
Partner
Membership No: 023714



Place: Chennai
Date: 09.02.2018

OTCO INTERNATIONAL LIMITED
1/1, 21ST CROSS. C.M.H ROAD, LAKSHMIPURAM, HALASURU, BANGALORE, KARNATAKA - 560008
Corporate Identity Number: L17114KA2001PLC028611
STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER ENDED 31.12.2017

Particulars	(Rs. In Lacs)					
	Quarter ended	Quarter ended	Quarter ended	Nine months ended	Nine months ended	year ended
	31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017
	unaudited*	unaudited*	unaudited*	unaudited*	unaudited*	Audited
I Revenue From Operations	2,578.92	40.00	-	2,653.92	45.00	149.35
II Other Income	0.99	1.68	1.21	3.87	2.45	5.71
III Total Income (I+II)	2,579.90	41.68	1.21	2,657.78	47.45	155.06
IV EXPENSES						
a. Cost of Materials Consumed	-	-	-	-	-	-
b. Purchase & Related Expenses	2,681.07	-	-	2,681.07	-	-
c. Service Expenses	158.74	43.03	(2.17)	221.77	16.87	113.08
d. Change in Inventories of Finished Goods, WIP & Stock in Trade	(501.18)	-	-	(501.18)	-	-
e. Employee Benefit Expense	7.81	3.93	3.35	15.24	11.73	12.13
f. Finance Costs	-	-	-	-	-	-
d. Depreciation & Amortisation Expenses	2.35	(0.20)	0.30	2.59	0.63	1.07
h. Other Expenses	15.26	6.70	1.30	30.67	9.85	19.36
Total Expenses (IV)	2,364.05	53.46	2.78	2,450.16	39.08	145.64
V Profit/(Loss) before exceptional and tax (III-IV)	215.85	(11.78)	(1.57)	207.62	8.37	9.42
VI Exceptional Items - Gain/(Loss)	-	-	-	-	-	-
VII Profit/(Loss) before tax (V+VI)	215.85	(11.78)	(1.57)	207.62	8.37	9.42
VIII Tax Expenses						
a. Current Tax	67.00	(0.75)	-	67.00	3.00	0.40
b. Prior Year Tax	-	-	-	-	-	-
c. MAT Credit Entitlement	-	-	-	-	-	-
d. Deferred Tax Expense/(Income)	-	-	-	-	-	-
IX Profit/(Loss) after tax	148.85	(11.03)	(1.57)	140.62	5.37	9.02
X Other comprehensive income, net of income tax	-	-	-	-	-	-
A Items that will not be reclassified to Profit or Loss						
Remeasurements of Post-employment defined benefit plans						
B Income that will be reclassified to Profit & Loss						
Total other Comprehensive income, net of income tax (X)						
XI Total comprehensive income for the period (IX+X)						
XII Paid up Equity share capital (Face Value of Rs. 10/- each)	259.36	259.36	259.36	259.36	259.36	259.36
XIII Earnings Per Share						
Basic	5.74	(0.43)	(0.06)	5.42	0.21	0.35
Diluted	5.74	(0.43)	(0.06)	5.42	0.21	0.35

Note :

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 09.02.2018. Limited Review of the above results has been carried out by Statutory Auditors of the Company.
- The financial results pertaining to the quarter ended 31.12.2016 have not been subject to limited review or audit and have been presented based on the information compiled by the management. The Management has exercised necessary due diligence to ensure that financial results provide a true & fair view of its affairs in accordance with the Accounting Standards (Ind AS).
- The company has adopted Indian Accounting Standards ('Ind AS') from 01.04.2017 and accordingly these financial results have been prepared in accordance with the recognition and measurements principles in Ind AS 34 - Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and the other accounting principles generally accepted in India.
- Figures of the previous quarter have been regrouped and reclassified to confirm to the classification of current period, wherever necessary.
- The reconciliation of net profit after tax reported in accordance with previous Indian GAAP to total comprehensive income in accordance with Ind-AS as given below:

Particulars	Quarter Ended 31st December 2016 (Unaudited Rupees in lacs)	Nine months Ended 31st December 2016 (Unaudited Rupees in lacs)
Net profit after tax for the period under Indian GAAP	(1.57)	5.37
Add/less : Adjustments	-	-
Financial liability measured at amortised cost	-	-
Actual Gain / loss on defined benefit plan recognised in other comprehensive income	-	-
Net profit after tax for the period under Ind- AS (A)	(1.57)	5.37
Other comprehensive income net of tax (B)	-	-
Total comprehensive income as per Ind-AS (A)+(B)	(1.57)	5.37

For OTCO International Limited



CHINNAMMA PULLATTU MATHEW
 Director
 DIN No. 07117184

Place: Chennai
 Date: 09.02.2018