ODYSSEY Corporation Ltd.

Date: 28.05.2025

To,
Department of Corporate Services,
BSE LIMITED
P. J. Towers, Dalal Street,
Mumbai – 400001.

Ref. BSE Scrip Code: 531996

Sub: Outcome of the Meeting of Board of Directors held on Wednesday, May 28, 2025.

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III of the said Regulations, we inform you that the Board of Directors of the Company at its meeting held today, i.e. Wednesday, May 28, 2025 at 05:00 pm to 08:00pm, inter alia, has approved the following items:

1. Considered and approved the Audited Financial Statement (Standalone and Consolidated) of the company for the Financial Year ended 31st March, 2025.

2. Considered and approved the Audited Financial Results (Standalone & Consolidated) (prepared in accordance with Regulation 33 of SEBI Listing Regulations) for the Quarter and year ended 31st March, 2025.

3. Considered and Approved the Appointment of M/s Yogesh Bhuva & Co., Chartered Accountants [Firm Registration Number: 151897W] as Internal Auditor of the Company pursuant to the provisions of Section 138 of the Companies Act, 2013

The detailed profile of M/s Yogesh Bhuva & Co., Chartered Accountants, as per the requirement of Regulation 30 of Listing Regulations read with SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September, 2015 the information is given in Annexure "1".

We further inform you that the Board Meeting commenced at 05:00 pm today and concluded at 08:00 PM

Kindly take same on your records.

Thanking You,

For, ODYSSEY CORPORATION LIMITED

HITEN RAMNIKLAL MEHTA
Digitally signed by HITEN RAMNIKLAL MEHTA
Date: 2025.05.28 21:10:09 +05'30'

MR. HITEN MEHTA
WHOLE TIME DIRECTOR
DIN: 01875252

B-102, Hari Darshan bldg, Bhogilal Phadia Road, Kandivali (West), Mumbai - 400 067.
Tel.: +91 22 2807 3468 / 69 • E: odysseycl9999@gmail.com • www.odysseycorp.in
CIN: L67190MH1995PLC085403

Encl:

1. Audited Financial Results (Standalone & Consolidated) for the quarter and year ended March 31, 2025 and statement of Assets and liabilities along with cash flow statement.
2. Auditors Report on Audited Financial Results (Standalone & Consolidated).
3. Declaration of the Unmodified Auditors' Report (Standalone and Consolidated) by Chief Financial Officer pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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Annexure -1

Appointment of M/s. Yogesh Bhuva & Co., Chartered Accountants, as the Internal Auditor of the Company

Sr. No.	PARTICULARS	DISCLOSURES
1.	Name of the Internal Auditor	M/s Yogesh Bhuva & Co.
2.	Reason for appointment	Following the provisions of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014 and other applicable provisions (if any) of the Companies Act, 2013 the Company has appointed an Internal Auditor for conducting Internal Audit of the Company.
3.	Date of appointment & term of appointment	M/s Yogesh Bhuva & Co. was appointed as Internal Auditor of the Company at the Board Meeting held 28.05.2025 for the financial year 2025-26 at a remuneration as decided by the Board of Directors and the firm mutually.
4.	Brief profile	Yogesh Bhuva & Co. is a Chartered Accountant Firm was set up in the year 2019 having office in Mumbai. We provide quality Services in the areas of Audit, Accounting Outsourcing, Taxation (Direct and Indirect), Company Law Matters for Domestic Companies and Management Consultancy. The Firm is well geared up to take up any professional assignments in the above areas. It has association with Firms of Chartered Accountants, Management Consultants and Company Secretary etc. to provide complete range of services
5.	Disclosure of relationships between directors	None

S.C. Kabra
B.Com., FCA, ACS, DISA (ICAI)
B. M. Bhandari
B.Com., FCA
Vinod Jain
B.Com., FCA

ABN & Co.
CHARTERED ACCOUNTANTS

612, Vakratunda Corporate Park,
Vishweshwar Nagar,Near Udipi Vihar,
Off Aarey Road,Goregaon (E),
Mumbai - 400 063.
Tel. : 022 - 66719058 / 66719417
E-Mail : sckabra@hotmail.com

Independent Auditor's Report on the Consolidated Financial Results of Odyssey Corporation Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors of
Odyssey Corporation Limited
Mumbai

Report on the audit of Consolidated Annual Financial Results

Opinion

We have audited the accompanying statement of consolidated financial result of Odyssey Corporation Limited ('the company') for the quarter and year ended March 31, 2025 ("the Statement") attached herewith, being submitted by the Company Pursuant to the requirements of regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations,2015, as amended ('Listing Regulation').

In Our Opinion and to the best of our information and according to the explanation given to us and based on the consideration of reports of other auditors of separate financial statements/ financial information of the subsidiaries the aforesaid consolidated annual financial results:

I. Include the results of the following entities:
   a) Odyssey Global Private Limited
   b) Odyssey Infrabuild Private Limited
   c) Odyssey Media & Entertainment Private Limited

II. are presented in accordance with the requirements of Regulation 33 of the listing regulations and

III. gives a true and fair view in conformity with the recognition and measurements principles laid down in the applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the ended March 31, 2025.



Basis for Opinion

- We conducted our audit in accordance with the Standard on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Statement section of our Report. We are independent of the Company by the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirement that are relevant to our audit of consolidated financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other Ethical responsibilities by these requirements and the Code of Ethics issued by ICAI. We believe that the Audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

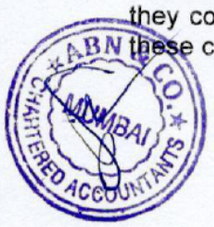
- These consolidated annual financial results have been prepared based on consolidated annual financial statements. The Company's Management's Board of Director are responsible for the Preparation and presentation of these consolidated annual financial results that give a true and fair view Of the net profit and other comprehensive income and other financial information of the company by the recognition and measurement principles laid down in Ind AS prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial Controls that were operating effectively for ensuring the accuracy and completeness of the accounting records. Relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material mis-statement whether due to fraud or error.

- In preparing the consolidated annual financial Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

- The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material, if individually or in aggregate they could reasonably be expected to influence the economic decision of users taken on the basis of these consolidated annual financial results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to audit, in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (I) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of consolidated financial statements on whether the Company has adequate internal financial controls with reference to the consolidated annual financial statements in place and the operating effectiveness of such controls.

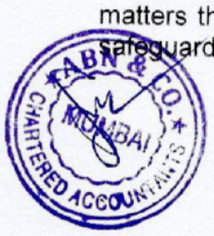
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exist, we are required to draw attention in our auditor's report to the related disclosures in the consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matters

The accompanying Statement includes the audited consolidated financial results and other financial information, in respect of 3 subsidiaries, whose financial statement/results were audited by other auditors.

In our opinion statement in respect of above is not modified with respect to our reliance on the work done and the reports of other auditors and other financial information certified by the management.

The consolidated annual financial results includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of full financial year published unaudited year to date figures upto third quarter of the current financial year which were subject to limited review by us.

For ABN & Co
Chartered Accountants
FRN:004447C



CA S.C. KABRA
Partner
M.No. 035604
Mumbai
Date:28/05/2025

UDIN:-25035604BMJLFC9571

ODYSSEY CORPORATION LTD

Consolidated Financial Results

CIN NO L67190MH1995PLC085403

Audited Financial Results for the Quarter and Year Ended on 31st March, 2025

(Rs. In Lacs)

Sr. No	Particulars	For the Quarter Ended on			For the Year Ended on	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Un-audited	Un-audited	Un-audited	Audited	Audited
I	**Revenue from operations**	1,313.27	1,386.74	830.13	2,833.99	3261.17
II	Other Income	271.92	115.71	80.38	932.82	391.55
III	***Total Revenue (I +II)***	**1,585.19**	**1,502.45**	**910.51**	**3,766.81**	**3,652.72**
IV	***Expenses:***					
	Project Expenses	0.63	-	-	0.63	-
	Purchase of Stock-in-Trade	1,342.36	1,766.77	841.35	3,170.81	2594.37
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(7.79)	(387.28)	23.08	(383.73)	385.40
	Employee Benefit Expense	18.64	23.69	13.46	71.75	56.89
	Financial Costs	(22.26)	32.52	8.05	13.73	10.34
	Depreciation and Amortization Expense	15.06	12.54	6.63	53.05	21.45
	Other Expenses	246.81	30.70	145.02	357.50	224.33
	Total Expense	**1593.45**	**1478.93**	**1037.59**	**3283.74**	**3292.78**
V	Profit before exceptional and extraordinary items and tax	**(8.26)**	**23.52**	**(127.08)**	**483.07**	**359.94**
VI	Exceptional Items	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	**(8.26)**	**23.52**	**(127.08)**	**483.07**	**359.94**
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit before tax (VII - VIII)	**(8.26)**	**23.52**	**(127.08)**	**483.07**	**359.94**
X	***Tax expense:***					
	(1) Current tax	58.64	(2.84)	-	81.80	-
	(2) Income Tax of Earlier Year	-	-	0.34	-	0.34
	MAT credit Entitlement	-	-	-	-	-
	(2) Deferred tax	1.12	0.17	4.85	2.17	4.18
XI	**Profit(Loss) for the period from continuing operations**	**(68.02)**	**26.19**	**(132.27)**	**399.10**	**355.42**
XII	**Minority Interest**	**10.69**	**(5.26)**	**(1.84)**	**23.50**	**(2.20)**
XIII	**Profit(Loss) for the period from continuing operations**	**(78.71)**	**31.45**	**(130.43)**	**375.60**	**357.62**
XIV	Other Comprehensive income (net of tax)	(5,337.45)	6,185.16	684.54	2,260.63	1,054.41
	Item that will be reclassified in P&L A/C	(7,132.58)	8,265.40	914.76	3,020.94	1,409.03
	Income Tax relating to item that will be reclassified to P&L A/C	1,795.13	(2,080.24)	(230.22)	(760.31)	(354.62)
XV	**Total Comprehensive Income for the period (XIII+XIV)**	(5,416.16)	6,216.61	554.11	2,636.23	1,412.03
XVI	**Net Profit Attributable to:**					
a)	Owners of the company	(30.12)	12.04	(59.42)	143.74	162.93
b)	Non Controlling Interest	(48.59)	19.41	(71.01)	231.86	194.69
	Other Comprehensive income attributable to					
a)	Owners of the company	(2,042.64)	2,367.06	311.88	865.14	480.39
b)	Non Controlling Interest	(3,294.81)	3,818.10	372.66	1,395.49	574.02
	Total Comprehensive income attributable to					
a)	Owners of the company	(2,072.76)	2,379.10	252.45	1,008.88	643.32
b)	Non Controlling Interest	(3,343.40)	3,837.51	301.66	1,627.35	768.71
XVII	Paid-up Equity share capital (at par Value of Rs.5 each)	3,752.42	3,752.42	1,969.71	3,752.42	1,969.71
XVIII	Reserves excluding revaluation reserves		-	-	12,381.06	6,527.00
XIX	a)Earning per equity share before Exceptinal items					
	(1) Basic	(0.13)	0.04	(0.33)	0.75	0.91
	(2) Diluted	(0.09)	0.02	(0.33)	0.38	0.91
	b)Earning per equity share after Exceptinal items					
	(1) Basic	0.13	0.04	(0.33)	0.75	0.91
	(2) Diluted	(0.09)	0.02	(0.33)	0.38	0.91

Notes:

1) The Above Financial results for the quarter and Year ended 31st March, 2025 have been prepared in accordance with the applicable indian accounting standard (Ind AS) notified by the Ministry of Affairs.

2) The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 28th May 2025

3) The Auditors of the Company have carried out a" Audit" of the Financial Results for the Quarter and year ended 31st March 2025 in terms of regulation 33 of the SEBI (LODR) Regulations,2015 and haveexpressed unqualified Opinion.

4) The Company's business activity fall within a singal primary business segment.

5). Previous year's figures are re-grouped, re-classified wherever necessary.

By order of the Board of Directors,
For, ODYSSEY CORPORATION LIMITED

Whole Time Director (Hiten R Mehta)
DIN No.01875252

Date: 28/05/2024

Place: Mumbai

AHN & CO. MUMBAI CHARTERED ACCOUNTANTS

S.C. Kabra
M N 035604
FRN 004447C

Odyssey Corporation Limited

CIN NO L67190MH1995PLC085403

Statement of Assets and Liabilities

(Rs. In Lacs)

Particulars	31.03.2025 (Audited)	31-03-2024 (Audited)
ASSETS :		
[1] Non-Current Assets:		
(a) Property, Plant and Equipment	484.69	393.89
(b) Capital Work - In - Progress	-	-
(c) Goodwill on Consolidation	-	-
(d) Other Intangible assets	0.11	0.16
(e) Financial Assets		
(i) Investments	8,088.10	2,809.20
(ii) Loans	-	-
(iii) Other Financial Assets	-	-
(f) Deferred tax assets	-	-
(g) Other non-current assets	-	-
(h) Loans and Advances	-	-
Total Non Current Assets	**8,572.90**	**3,203.25**
[2] Current Assets:		
(a) Inventories	519.86	136.13
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	-	72.56
(iii) Cash & Cash Equivalents	1,179.86	73.94
(iv) Bank Balance other than (iii) above	-	-
(v) Loans	6,855.56	4,442.73
(vi) Other Financial Assets	60.05	19.42
(c) Current Tax (Assets)	132.63	170.98
(d) Other Current Assets	1,595.51	1,134.69
Total Current Assets	**10,343.47**	**6,050.45**
TOTAL ASSETS	**18,916.37**	**9,253.70**
EQUITY AND LIABILITIES:		
Equity:		
(a) Equity Share Capital	3,752.42	1,969.71
(b) Other Equity	12,381.06	6,527.00
© Warrents	770.00	-
Total Equity	**16,903.48**	**8,496.71**
Minority Interest	14.56	
Liabilities:		
[1] Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Other financial Liabilities	-	-
(b) Provisions	-	-
(c) Deffered tax Liabilities	1,059.68	297.20
Total Non-Current Liabilities	**1,059.68**	**297.20**
[2] Current Liabilities:		
(a) Finacial liabilities		
(i) Borrowings	735.00	266.64
(ii) Trade payables	24.92	8.50
(ii) Other financial Liabilities	-	-
(b) Other current liabilities	178.73	184.65
(c) Provisions	-	-
Total Current Liabilities	**938.65**	**459.79**
TOTAL EQUITY AND LIABILITIES	**18,916.37**	**9,253.70**

By Order of the board of Directors
For, Odyssey corporation Limited

Whole Time Director (Hiten Mehta)
DIN NO. 01875252

Date : 28/05/2025
Place : Mumbai

ODYSSEY CORPORATION LTD. MUMBAI

ARN & CO. MUMBAI CHARTERED ACCOUNTANTS

SC. Rabas
MN 035604
FRN 004447C

Odyssey Corporation Limited

CIN NO L67190MH1995PLC085403

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 st MARCH 2025

Amount in Lacs

	Cash Flow From Operating Activities	31st March 2025	31st March 2024
	Net Profit Before Tax As Per Profit And Loss Account	483.07	359.94
	Adjustments For:		
	Depreciation	53.05	21.44
	Dividend Received	(0.01)	(1.53)
	Loss on sale of Long term investments		(3.20)
	Interest Income	(403.52)	(383.69)
	Interest Expenses	13.72	10.34
	Speculation Gain		-
	Operating Profit Before Working Capital Changes	**146.31**	**3.30**
	Decrease/(Increase) In Inventories	(383.73)	385.40
	Decrease/(Increase) In Trade Receivables	72.56	234.61
	Decrease/(Increase) In Loan & Advances	(2,412.84)	764.50
	Decrease/(Increase) In Other Financial Assets	(40.63)	(2.38)
	Increase/(Decrease) in Trade Payables	16.42	5.99
	Increase/(Decrease) in Other Current Liabilities	(5.91)	118.48
	Decrease/(Increase) In Other current Assets	(422.47)	(655.58)
	Cash generated From Operations	**(3,030.29)**	**854.32**
	Income Taxes Paid	81.90	-
	Short provision of tax for earlier years		0.34
	Net Cash Flow From Operating Activities (A)	**(3,112.19)**	**853.98**
B	**Cash Flow From Investing Activities**		
	(Purchase) of Fixed Assets	(143.81)	(377.27)
	Sale Of Fixed Assets	-	65.00
	Interest Received	403.52	383.69
	Sale/(Purchase) of Investments	(2,257.84)	(930.40)
	Dividend Received	0.01	1.53
	Net Cash Flow From Investing Activities (B)	**(1,998.12)**	**(857.45)**
C	**Cash Flow From Financing Activities**		
	Proceeds from issue of shares	4,991.60	
	Proceeds from issue of Warrents	770.00	
	Proceeds from Long term Borrowing	468.35	111.75
	Repayment of Long Term Borrowing	-	(30.30)
	Interest paid	(13.72)	(10.34)
	Net Cash Flow From Financing Activities (C)	**6,216.23**	**71.11**
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	**1,105.92**	**67.64**
	Net Increase/(Decrease) In Cash And Cash Equivalents:		
	Opening Balance	73.94	6.30
	Closing Balance	1,179.86	73.94
	Net Increase/(Decrease) In Cash And Cash Equivalents	**1,105.92**	**67.64**

By order of the board of Directors

For, Odyssey corporation Limited

Whole Time Director (Hiten Mehta)

DIN NO. 01875252

Date : 28/05/2025

Place : Mumbai

ABN & CO. MUMBAI CHARTERED ACCOUNTANTS

S.C. Kabra
M N 035604
FRN 004447C

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CHARTERED ACCOUNTANTS

612, Vakratunda Corporate Park,
Vishweshwar Nagar,Near Udipi Vihar,
Off Aarey Road,Goregaon (E),
Mumbai - 400 063.
Tel. : 022 - 66719058 / 66719417
E-Mail : sckabra@hotmail.com

Independent Auditor's Report on Audit of the Standalone Annual Financial Results of Odyssey Corporation Limited ("the company ") pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015, as amended

To the Board of Directors of

Odyssey Corporation Limited

Opinion

We have audited Standalone Annual Financial Results for the year ended 31st March, 2025 included in the accompanying "Statement of Standalone Annual Financial Results for the Quarter and Year Ended 31st March, 2025" (refer "Other Matter" section below) of **Odyssey Corporation Limited** ("the Company"), which is being submitted by the Company pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Annual Financial Results for the year ended 31st March, 2025:

(i) are presented in accordance with the requirements of Regulations 33 and 52 of the LODR Regulations; and

(ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the year then ended.

Basis for Opinion on the Audited Standalone Annual Financial Results for the year ended 31st March, 2025

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Annual Financial Results for the year ended 31st March, 2025.under the provision of Act and the rules thereunder, and we have fulfilled our other ethical responsibilies in accordance with these requirement in accordance with these requirement and the ICAI's code of ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of the Management and Board of Directors for the Statement

This Statement which includes the Standalone Annual Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for issuance. The Standalone Annual



Financial Results for the year ended 31st March, 2025 has been compiled from the related audited standalone Annual financial statements. This responsibility includes the preparation and presentation of the Standalone Annual Financial Results for the quarter and year ended 31st March, 2025 that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 and 52 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

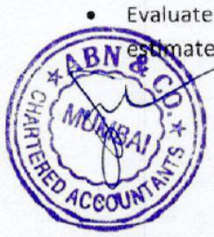
The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results for the year ended 31st March, 2025

Our objectives are to obtain reasonable assurance about whether the Standalone Annual Financial Results for the year ended 31st March, 2025 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Annual Standalone Annual Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Standalone Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.



- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulations 33 and 52 of the LODR Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Annual Standalone Annual Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Standalone Annual Financial Results, including the disclosures, and whether the Annual Standalone Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Annual Standalone Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal financial controls that we identify during our audit.

We also those charged with government with a statement that we have complied with relevant ethical requirement regarding independence, and to communicate with them all relationship and other matter that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The statement includes the results for the quarter ended 31st March, 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us, us as required under LODR Regulations. Our opinion on the Audit of the Standalone Annual Financial Results for the year ended 31st March 2025 is not modified in respect of this matter.

For ABN & Co.
Chartered Accountants
Firm's Registration No.004447C



S C Kabra
Partner
M.No.035604
Date: 28TH May, 2025

UDIN: 25035604BMJLFD7857

ODYSSEY CORPORATION LIMITED

CIN NO.L67190MH1995PLC085403

Standalone Audited Financial Results for the Quarter and Year Ended on 31st March , 2025

(Rs. In Lacs)

Sr. No	Particulars	For the Quarter Ended on			For the Year Ended on	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	1,313.27	1,386.74	830.13	2,833.99	3261.17
II	Other Income	211.25	108.15	80.38	739.59	391.55
III	*Total Revenue (I +II)*	**1,524.52**	**1,494.89**	**910.51**	**3,573.58**	**3,652.72**
IV	***Expenses:***					
	Cost of materials consumed		-			-
	Purchase of Stock-in-Trade	1,342.36	1,766.77	841.35	3170.81	2594.37
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(7.16)	(387.28)	23.08	(383.10)	385.40
	Employee Benefit Expense	13.26	21.21	12.60	61.42	56.03
	Financial Costs	0.02	0.02	0.08	0.06	2.37
	Depreciation and Amortization Expense	12.74	11.80	6.63	49.97	21.45
	Other Expenses	238.04	29.46	144.54	344.66	221.69
	Total Expense	**1599.26**	**1441.98**	**1028.28**	**3243.82**	**3281.31**
V	Profit before exceptional and extraordinary items and tax	**(74.74)**	**52.91**	**(117.77)**	**329.76**	**371.41**
VI	Exceptional Items	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	**(74.74)**	**52.91**	**(117.77)**	**329.76**	**371.41**
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit before tax (VII - VIII)	**(74.74)**	**52.91**	**(117.77)**	**329.76**	**371.41**
X	***Tax expense:***					
	(1) Current tax	44.80	-	-	44.80	-
	(2)Income Tax of Earlier Year	-	-	0.34	-	0.34
	MAT Credit Entitlement	-	-	-	-	-
	(2) Deferred tax	1.30	0.67	4.86	2.85	4.19
XI	**Profit(Loss) from the perid from continuing operations**	**(120.84)**	**52.24**	**(122.97)**	**282.11**	**366.88**
XII	Other Comprehensive income (net of tax)	(5,337.45)	6,185.16	684.54	2,260.63	1,054.41
	Item that will be reclassified in P&L A/C	(7,132.58)	8,265.40	914.76	3,020.94	1,409.03
	Income Tax relating to item that will be reclassified to P&L A/C	(1,795.13)	(2,080.24)	(230.22)	(760.31)	(354.62)
XIII	**Total Comprehensive Income for the period (XI+XII)**	(5,458.29)	6,237.40	561.57	2,542.74	1,421.29
XIV	Paid-up Equity share capital (at par Value of Rs.5 each)	3,752.42	3,752.42	1,969.71	3,752.42	1,969.71
XV	Reserves excluding revaluation reserves			-	12,798.04	7,046.41
XVI	a) Earning per equity share before Exceptinal items					
	(1) Basic	(0.16)	0.07	(0.31)	0.53	0.93
	(2) Diluted	-	0.03	(0.31)	0.38	0.93
	b) Earning per equity share after Exceptinal items					
	(1) Basic	(0.16)	0.07	(0.31)	0.53	0.93
	(2) Diluted	-	0.03	(0.31)	0.38	0.93

Notes:

1) The Above Financial results for the quarter and Year ended 31st March, 2025 have been prepared in accordance with the applicable indian accounting standard (Ind AS) notified by the Ministry of Affairs.

2) The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 28th May 2025

3)The Company has allotted 3,56,54,286 equity shares preferential basis to Promoter and non-promoter public category investors through a resolution passed by the Board of Directors dated November 11, 2024.Hence Equity share capital has been increased from 1969.71 lacs to 3752.42 lacs and share premium by Rs 3208.89 lacs and also issued 2,20,00,000 convertible warrant issued @ premium of Rs.9 rach total Rs.14 (Call-up 255 @Rs.3.50) on dated November 5, 2024.

4) The Auditors of the Company have carried out a"Audit " of the Financial Results for the Quarter and year ended 31st March 2025 in terms of regulation 33 of the SEBI (LODR) Regulations,2015 and have expressed unqualified Opinion.

5) The Company's business activity fall within a singal primary business segment.

6) Figure for the quarters ended March 31, 2025 and March 31,,2024 represent the difference between audited figures in respect of full financial year and unaudited figures up to nine months of respective financial year

7). Previous year's figures are re-grouped, re-classified wherever necessary.

By order of the Board of Directors
For, ODYSSEY CORPORATION LIMITED

Whole Time Director (Hiten R Mehta)
DIN No. 01875252

Date: 28/05/2025
Place: Mumbai

APN & CO. MUMBAI CHARTERED ACCOUNTANTS

S.C. Kabra
MN 035604
FRN 004447C

ODYSSEY CORPORATION LIMITED

CIN NO.L67190MH1995PLC085403

Statement of Assets and Liabilities

(Rs. In Lacs)

Particulars	31.03.2025 (Audited)	31-03-024 (Audited)
ASSETS :		
[1] Non-Current Assets:		
(a) Property, Plant and Equipment	413.48	393.89
(b) Capital Work - In - Progress	-	-
(c) Goodwill on Consolidation	-	-
(d) Other Intangible assets	0.11	0.16
(e) Financial Assets		
(i) Investments	7,670.81	2,391.92
(ii) Loans	-	-
(iii) Other Financial Assets	-	-
(f) Deferred tax assets	-	-
(g) Other non-current assets	3,588.84	1,091.33
(h) Loans and Advances	-	-
Total Non Current Assets	11,673.24	3,877.30
[2] Current Assets:		
(a) Inventories	519.23	136.13
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	-	72.56
(iii) Cash & Cash Equivalents	312.53	72.60
(iv) Bank Balance other than (iii) above	-	-
(v) Loans	5,328.76	4,442.73
(vi) Other Financial Assets	58.61	19.42
(c) Current Tax Assets (Net)	156.30	170.98
(c) Other Current Assets	384.86	560.04
Total Current Assets	6,760.29	5,474.46
TOTAL ASSETS	**18,433.53**	**9,351.76**
EQUITY AND LIABILITIES:		
Equity:		
(a) Equity Share Capital	3,752.42	1,969.71
(b) Other Equity	12,798.04	7,046.41
c) Warrents	770.00	-
Total Equity	17,320.46	9,016.12
Liabilities:		
[1] Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Other financial Liabilities	-	-
(b) Provisions	-	-
(c) Deffered tax Liabilities	1,060.37	297.20
Total Non-Current Liabilities	1,060.37	297.20
[2] Current Liabilities:		
(a) Finacial liabilities		
(i) Borrowings	-	-
(ii) Trade payables	19.10	4.29
(ii) Other financial Liabilities	-	-
(b) Other current liabilities	33.60	34.15
(c) Provisions	-	-
Total Current Liabilities	52.70	38.44
TOTAL EQUITY AND LIABILITIES	**18,433.53**	**9,351.76**

By Order of the board of Directors
For, Odyssey corporation Limited

Whole Time Director (Hiten Mehta)
DIN NO. 01875252

Date : 28/05/2025
Place : Mumbai

ODYSSEY CORPORATION LTD

ABN & CO. MUMBAI CHARTERED ACCOUNTANTS

SC-Kabra
MN 035604
FRN 004447C

Odyssey Corporation Limited

CIN NO.L67190MH1995PLC085403

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH 2025

Amount in Lacs

	Cash Flow From Operating Activities	31st March 2025	31st March 2024
	Net Profit Before Tax As Per Profit And Loss Account	329.76	371.41
	Adjustments For:		
	Depreciation	49.97	21.44
	Dividend Received	(0.01)	(1.53)
	Profit on sale of Fixed Assets	-	(3.20)
	Loss on sale of Investment	-	-
	Interest Income	(334.33)	(383.69)
	Interest Expenses	0.06	2.37
	Operating Profit Before Working Capital Changes	**45.45**	**6.80**
	Decrease/(Increase) In Inventories	(383.10)	385.40
	Decrease/(Increase) In Trade Receivables	72.56	234.61
	Decrease/(Increase) In Loan & Advances	(886.03)	764.50
	Decrease/(Increase) In Other Financial Assets	(39.20)	(2.37)
	Increase/(Decrease) in Trade Payables	14.81	1.78
	Increase/(Decrease) in Other Current Liabilities	(0.54)	(28.69)
	Decrease/(Increase) In Non Current Loan & Advances	(2,497.50)	(252.92)
	Decrease/(Increase) In Other Current Assets	189.86	(565.94)
	Cash generated From Operations	**(3,483.69)**	**543.17**
	Income Taxes Paid	44.90	-
	Short provision of tax for earlier years	-	0.34
	Net Cash Flow From Operating Activities (A)	**(3,528.59)**	**542.83**
B	**Cash Flow From Investing Activities**		
	(Purchase) of Fixed Assets	(69.52)	(377.27)
	Sale Of Fixed Assets	-	65.00
	Interest Received	334.33	389.69
	Sale/(Purchase) of Investments	(2,257.84)	(510.52)
	Dividend Received	0.01	1.53
	Net Cash Flow From Investing Activities (B)	**(1,993.02)**	**(431.57)**
C	**Cash Flow From Financing Activities**		
	Proceeds from issue of Shares	4,991.60	-
	Proceeds from issue of Warrents	770	-
	Proceeds from Long term Borrowing	-	-
	Repayment of Long Term Borrowing	-	(35.19)
	Interest paid	(0.06)	(2.37)
	Net Cash Flow From Financing Activities (C)	**5,761.54**	**(37.56)**
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	**239.93**	**67.69**
	Net Increase/(Decrease) In Cash And Cash Equivalents:		
	Opening Balance	72.60	4.91
	Closing Balance	312.53	72.60
	Net Increase/(Decrease) In Cash And Cash Equivalents	**239.93**	**67.69**

By order of the board of Directors
For, Odyssey corporation Limited

Whole Time Director (Hiten Mehta)
DIN NO. 01875252

Date : 28/05/2025
Place : Mumbai

ABN & CO. MUMBAI CHARTERED ACCOUNTANTS

S. C Kabra
MN 035604
FRN 004447C

Date: 28.05.2025

To,
Department of Corporate Services,
BSE LIMITED
P. J. Towers, Dalal Street,
Mumbai – 400 001.

Ref. BSE Scrip Code: 531996

Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (LODR) Regulations, 2015

Dear Sir/Madam,

This is hereby declared and confirmed that the Auditors' Report given by the Statutory Auditors of the Company on the Audited financial Result of the Company (Standalone & Consolidated) for the quarter and financial year ended on 31 March, 2025 is with Unmodified Opinion.

Kindly take same on your records.

Thanking You.

Yours faithfully

For, ODYSSEY CORPORATION LIMITED

HITEN RAMNIKLAL MEHTA
Digitally signed by HITEN RAMNIKLAL MEHTA
Date: 2025.05.28 21:10:27 +05'30'

MR. HITEN MEHTA
WHOLE TIME DIRECTOR
DIN: 01875252

B-102, Hari Darshan bldg, Bhogilal Phadia Road, Kandivali (West), Mumbai - 400 067.
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CIN: L67190MH1995PLC085403