**Date: 12.02.2025**

To,
The Listing Compliance
**BSE Ltd.**
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

**BSE Scrip Code: 531996**

**Sub: Outcome of the Meeting of Board of Directors Held on Wednesday, February 12, 2025.**

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, February 12, 2025, inter alia, has approved the following items:

1. Considered and Approved the Unaudited Financial Results (Standalone & Consolidated) of the company along with Limited Review Report for the Quarter ended 31st December, 2024, as reviewed by the Audit Committee.

We further inform you that the Board Meeting commenced at 02:00 p.m. today and concluded at 03:15 p.m.

Kindly take same on your records.
Thanking You,
**For, ODYSSEY CORPORATION LIMITED**

HITEN RAMNIKLAL MEHTA
Digitally signed by HITEN RAMNIKLAL MEHTA
Date: 2025.02.12 15:17:26 +05'30'

**MR. HITEN MEHTA**
**WHOLE TIME DIRECTOR**
**DIN: 01875252**

**Encl:**
1. Un-Audited Financial Results for the quarter ended December 31, 2024.
2. Limited Review Report.

# ODYSSEY CORPORATION LIMITED

CIN No. L67190MH1995PLC085403

Standalone Unaudited Financial Results for the Quarter and Nine Month Ended on 31st December, 2024

(Rs. In Lacs except earning per share)

| Sr. No | Particulars | For the Quarter Ended on | | | For the Nine Month Ended | | For the Year Ended on |
|---|---|---|---|---|---|---|---|
| | | 31.12.2024 | 30.09.2024 | 31.12.2023 | 31.12.2024 | 31.12.2023 | 31.3.2024 |
| | Income | Un-audited | | | | | Audited |
| I | Revenue from operations | 1,386.74 | 27.97 | 549.86 | 1,520.72 | 2,431.04 | 3261.17 |
| II | Other Income | 108.15 | 320.57 | 106.54 | 528.34 | 311.17 | 391.55 |
| III | *Total Revenue (I +II)* | 1,494.89 | 348.54 | 656.40 | 2,049.06 | 2,742.21 | 3,652.72 |
| IV | *Expenses:* | | | | | | |
| | Cost of materials consumed | - | - | - | - | - | - |
| | Purchase of Stock-in-Trade | 1,766.77 | - | 355.72 | 1,828.45 | 1753.02 | 2594.37 |
| | Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | (387.28) | (5.00) | 191.81 | (375.94) | 362.32 | 385.40 |
| | Employee Benefit Expense | 21.21 | 12.42 | 19.77 | 48.16 | 43.43 | 56.03 |
| | Financial Costs | 0.02 | 0.01 | 0.54 | 0.04 | 2.29 | 2.37 |
| | Depreciation and Amortization Expense | 11.80 | 12.43 | 4.94 | 37.23 | 14.82 | 21.45 |
| | Other Expenses | 29.46 | 21.89 | 28.00 | 106.62 | 77.15 | 221.69 |
| | *Total Expense* | 1,441.98 | 41.75 | 600.78 | 1,644.56 | 2253.03 | 3281.31 |
| V | **Profit before exceptional and extraordinary items and tax** | 52.91 | 306.79 | 55.61 | 404.50 | 489.18 | 371.41 |
| VI | Exceptional Items | - | - | - | - | - | - |
| VII | **Profit before extraordinary items and tax (V - VI)** | 52.91 | 306.79 | 55.61 | 404.50 | 489.18 | 371.41 |
| VIII | Extraordinary Items | - | - | - | - | - | - |
| IX | **Profit before tax (VII - VIII)** | 52.91 | 306.79 | 55.61 | 404.50 | 489.18 | 371.41 |
| X | *Tax expense:* | | | | | | |
| | (1) Current tax | - | - | - | - | - | - |
| | (2) Income Tax of Earlier Year | - | - | - | - | - | 0.34 |
| | MAT Credit Entitlement | - | - | - | - | - | - |
| | (2) Deferred tax | 0.67 | 0.51 | (0.22) | 1.55 | (0.67) | 4.19 |
| XI | **Profit(Loss) from the perid from continuing operations** | 52.24 | 306.28 | 55.84 | 402.95 | 489.85 | 366.88 |
| XII | Other Comprehensive Income (net of tax) | 6,185.16 | 782.85 | 386.31 | 7,598.08 | 369.87 | 1,054.41 |
| | Items that will be reclassified in P&L a/c | 8,265.40 | 1,046.15 | 516.23 | 10,153.52 | 494.27 | 1,409.03 |
| | Income Tax relating to items that will be reclassified to P&L a/c | (2,080.24) | (263.30) | (129.92) | (2,555.44) | (124.40) | (354.62) |
| XIII | **Total Comprehensive Income for the period (XI+XII)** | 6,237.40 | 1,089.13 | 442.15 | 8,001.03 | 859.72 | 1,421.29 |
| XIV | Paid-up Equity share capital (at par Value of Rs.5 each) | 3,752.42 | 1,969.71 | 1,969.71 | 3,752.42 | 1,969.71 | 1,969.71 |
| XV | Reserves excluding revaluation reserves | - | - | - | - | - | 7,046.41 |
| XVI | a)Earning per equity share before Exceptinal items | | | | | | |
| | (1) Basic | 0.07 | 0.78 | 0.14 | 0.54 | 1.24 | 0.93 |
| | (2) Diluted | 0.03 | 0.78 | 0.14 | 0.21 | 1.24 | 0.93 |
| | b)Earning per equity share after Exceptinal items | - | | | | | |
| | (1) Basic | 0.07 | 0.78 | 0.14 | 0.54 | 1.24 | 0.93 |
| | (2) Diluted | 0.03 | 0.78 | 0.14 | 0.21 | 1.24 | 0.93 |

**Notes:**

1) The Above Financial results for the quarter and nine month ended 31st December, 2024 have been prepared in accordance with the applicable Indian accounting standard (Ind AS) notified by the Ministry of corporate 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 12th February, 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 .

4) the auditors of the company have carried out a "Limited Review" of the financial results for the Quarter and Nine Month ended 31st December, 2024 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 and have expressed their unqualified opinion

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

6). 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:12.02.2025
Place: Mumbai

For ABN & Co.

Suresh Chandra Kabra

Digitally signed by Suresh Chandra Kabra
Date: 2025.02.12 14:34:45 +05'30'

Partner
MN 035604

FRN 004447C

ABN & CO. MUMBAI CHARTERED ACCOUNTANTS

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**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

**Limited Review Report on unaudited standalone financial results of Odyssey Corporation Limited for the quarter and period ended on 31st December, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,

The Board of Directors,
Odyssey Corporation Limited.
Mumbai

We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of Odyssey Corporation Limited ("the Company") for the quarter and period ended on 31st December, 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards of Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that may be identified in an audit. Accordingly, we do not express an audit opinion.






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Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited standalone financial results prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which, it is to be disclosed, or that it contains any material misstatement.

For ABN & CO.
Chartered Accountants
FR.No. 004447C

CA S.C. KABRA
Partner
M.No. 035604
Place: Mumbai
Date: 12th February, 2025

UDIN: 25035604BMJLDQ5386

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# ODYSSEY CORPORATION LTD

CIN No.L67190MH1995PLC085403

Consolidated Financial Results

Unaudited Financial Results for the Quarter and Nine Month Ended on 31st December, 2024

(Rs. In Lacs except earning per share)

| Sr. No | Particulars | For the Quarter Ended on | | | For the Nine Month Ended | | For the Year Ended on |
|---|---|---|---|---|---|---|---|
| | | 31.12.2024 | 30.09.2024 | 31.12.2023 | 31.12.2024 | 31.12.2023 | 31.03.2024 |
| | Income | Un-audited | | | | | Audited |
| I | Revenue from operations | 1,386.74 | 27.97 | 549.86 | 1,520.72 | 2,431.04 | 3261.17 |
| II | Other Income | 115.71 | 445.57 | 106.54 | 660.90 | 311.17 | 391.55 |
| III | *Total Revenue (I +II)* | 1,502.45 | 473.54 | 656.40 | 2,181.62 | 2,742.21 | 3,652.72 |
| IV | *Expenses:* | | | | | | |
| | Cost of materials consumed | - | - | - | - | - | - |
| | Purchase of Stock-in-Trade | 1,766.77 | - | 355.72 | 1,828.45 | 1753.02 | 2594.37 |
| | Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | (387.28) | (5.00) | 191.81 | (375.94) | 362.32 | 385.40 |
| | Employee Benefit Expense | 23.69 | 14.08 | 19.76 | 53.11 | 43.43 | 56.89 |
| | Financial Costs | 32.52 | 3.47 | 0.54 | 35.99 | 2.29 | 10.34 |
| | Depreciation and Amortization Expense | 12.54 | 12.45 | 4.94 | 37.99 | 14.82 | 21.45 |
| | Other Expenses | 30.70 | 22.38 | 29.72 | 110.69 | 79.31 | 224.33 |
| | *Total Expense* | 1,478.93 | 47.38 | 602.49 | 1,690.29 | 2255.19 | 3292.78 |
| V | Profit before exceptional and extraordinary items and tax | 23.52 | 426.16 | 53.91 | 491.33 | 487.02 | 359.94 |
| VI | Exceptional Items | - | - | - | - | - | - |
| VII | Profit before extraordinary items and tax (V - VI) | 23.52 | 426.16 | 53.91 | 491.33 | 487.02 | 359.94 |
| VIII | Extraordinary Items | - | - | - | - | - | - |
| IX | Profit before tax (VII - VIII) | 23.52 | 426.16 | 53.91 | 491.33 | 487.02 | 359.94 |
| X | *Tax expense:* | | | | - | | |
| | (1) Current tax | (2.84) | 26.00 | - | 23.16 | - | - |
| | (2) Income Tax Earlier Year | - | - | - | - | - | 0.34 |
| | (3)MAT credit Entitlement | - | - | - | - | - | - |
| | (4) Deferred tax | 0.17 | 0.51 | (0.22) | 1.05 | (0.67) | 4.18 |
| XI | Profit(Loss) from the perid from continuing operations | 26.19 | 399.65 | 54.13 | 467.12 | 487.69 | 355.42 |
| XII | Minority Interest | (5.26) | 18.68 | (0.30) | 12.81 | (0.36) | (2.20) |
| XIII | Profit(Loss) from the perid from continuing operations (after minority interest) | 31.45 | 380.97 | 54.43 | 454.31 | 488.05 | 357.62 |
| XIV | Other Comprehensive income (net of tax) | 6,185.16 | 782.85 | 386.31 | 7,598.08 | 369.87 | 1,054.41 |
| | Item that will be reclassified in profit & loss a/c | 8,265.40 | 1,046.14 | 516.23 | 10,153.52 | 494.27 | 1,409.03 |
| | Income Tax relating to Items that will be reclassified to Profit & Loss A/C | (2,080.24) | (263.29) | (129.92) | (2,555.44) | (124.40) | (354.62) |
| XV | Total Comprehensive Income for the period (XI+XII) | 6,216.61 | 1,163.82 | 440.74 | 8,052.39 | 857.92 | 1,412.03 |
| XVI | Net Profit Attributable to: | | | | | | |
| a) | Owners of the company | 12.04 | 176.25 | 23.71 | 173.86 | 212.55 | 162.93 |
| b) | Non Controlling Interest | 19.41 | 204.73 | 30.72 | 280.45 | 275.50 | 194.69 |
| | Other Comprehensive income attributable to | | | | | | |
| a) | Owners of the company | 2,367.06 | 362.15 | 168.24 | 2,907.79 | 161.08 | 480.39 |
| b) | Non Controlling Interest | 3,818.10 | 420.70 | 218.07 | 4,690.29 | 208.79 | 574.02 |
| | Total Comprehensive income attributable to | | | | | | |
| a) | Owners of the company | 2,379.10 | 538.40 | 191.94 | 3,081.65 | 373.62 | 643.32 |
| b) | Non Controlling Interest | 3,837.51 | 625.43 | 248.80 | 4,970.74 | 484.30 | 768.71 |
| XVII | Paid-up Equity share capital (at par Value of Rs.5 each) | 3,752.42 | 1,969.71 | 1,969.71 | 3,752.42 | 1,969.71 | 1,969.71 |
| XVIII | Reserves excluding revaluation reserves | | | | | | 6,527.00 |
| XIX | a)Earning per equity share before Exceptinal items | | | | | | |
| | (1) Basic | 0.04 | 0.96 | 0.14 | 0.61 | 1.24 | 0.91 |
| | (2) Diluted | 0.02 | 0.96 | 0.14 | 0.23 | 1.24 | 0.91 |
| | b)Earning per equity share after Exceptinal items | | | | | | |
| | (1) Basic | 0.04 | 0.96 | 0.14 | 0.61 | 1.24 | 0.91 |
| | (2) Diluted | 0.02 | 0.96 | 0.14 | 0.23 | 1.24 | 0.91 |

Notes:

1) The Above Financial results for the quarter and nine month year ended 31st December, 2024 have been prepared in accordance with the applicable indian accounting standard (Ind AS) notified by the Ministry of corporate 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 12th February,2025

3) the auditors of the company have carried out a "Limited Review" of the financial results for the Quarter and Nine Month ended 31st December, 2024 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 and have expressed their unqualified opinion

4)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.

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

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

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

Date:12.02.2025
Place: Mumbai

Whole Time Director (Hitesh Rajpal)
DIN NO. 01875262

For ABN & Co.
Suresh Chandra Kabra
Digitally signed by Suresh Chandra Kabra
Date: 2025.02.12 14:35:41 +05'30'
Partner
MN 035604
FRN 004447C

ABN & CO. CHARTERED ACCOUNTANTS MUMBAI

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**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

**Limited Review Report on unaudited consolidated financial results for the quarter and period ended on 31st December, 2024 of Odyssey Corporation Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,
The Board of Directors
Odyssey Corporation Limited
Mumbai

We have reviewed the accompanying statement of unaudited consolidated financial results ("the Statement") of Odyssey Corporation Limited ("the Parent") and its subsidiaries, (the Parent and its subsidiaries together referred to as "the Group") and total comprehensive income/(loss) for the quarter and period ended on 31st December, 2024, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

This result includes Quarterly Financial Results of the following entities:

a. Odyssey Infrabuild Pvt Ltd
b. Odyssey Global Pvt Ltd
c. Odyssey Media & Entertainment Pvt Ltd






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We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Based on our review conducted and procedures performed as stated above and based on the consideration of the review report of the other auditor referred , nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For ABN & CO.
Chartered Accountants
FR.No. 004447C

CA S.C. KABRA
Partner
M.No. 035604

Place: Mumbai
Date:12TH February, 2025

UDIN: 25035604BMJLDR2236

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