ODYSSEY Corporation Ltd.

Date: 30.06.2021

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, June 30, 2021 at 3.30 P.M.

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, June 30, 2021 at 03:30 P.M, inter alia, has approved the following items:

1. With the permission of Board, we have considered, approved and taken on record the Standalone & Consolidated Audited Financial Results of the company for the Quarter and year ended on 31st March, 2021 along with Auditor's Report with Unmodified Opinion and Declaration by the Company.

2. With the permission of the Board we have considered, approved and take on record the Resignation of Ms. Usha Tulsidas Abhade from the post of Chief Financial Officer of the Company.

3. With the permission of the Board we have considered, approved and take on record the Appointment of Mr. Manoj Govind Kadav as Chief Financial Officer of the Company

4. With the permission of the Board we have considered, approved and take on record the appointment of M/s. Parth Shah & Associates, Chartered Accountants (FRN No.144251w) as Internal Auditor of the company for the financial year 2021-2022.

5. With the permission of the Board we have considered, approved and take on record the appointment of M/s Brijesh Shah & Co. Company Secretaries, as Secretarial Auditor for the year 2021-2022.

We further inform you that the Board Meeting commenced at 3:30 pm today and concluded at 6.05 P.M.

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

MR. HITEN MEHTA
DIRECTOR
DIN: 01875252

ODYSSEY CORPORATION LTD. MUMBAI

3, Hemu Castle, Nr. Goklibai School, Dadabhai Road, Vile Parle (W), Mumbai - 400 056.
Tel. : +91 22 2624 1111 • Fax : +91 22 2624 1104 • E. : odysseycl9999@gmail.com • www.odysseycorp.in
CIN : L67190MH1995PLC085403

ODYSSEY
Corporation Ltd.

Encl:

1. Audited Financial Results (Standalone & Consolidated) for the quarter and year ended March 31, 2021 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 Auditor's Report (Standalone & Consolidated).

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CIN : L67190MH1995PLC085403

CLB & ASSOCIATES
CHARTERED ACCOUNTANTS

77, Mulji Jetha Bldg., 3rd Floor, 185/ 187, Princess Street, Marine Lines, Mumbai - 400 002. • **Tel.:** +91-22-22052224, 22066860
E-mail :info@clb.co.in / clb.fca@gmail.com • **Website :** www.clb.co.in

Independent Auditor's Report on the Standalone 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

Opinion

We have audited the accompanying statement of standalone financial result of Odyssey Corporation Limited ('the company') for the quarter and year ended March 31,2021 ("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, the statement

a. is presented in accordance with the requirements of Regulation 33 of the listing regulations and
b. give 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, 2021.

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 in accordance with 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 financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other Ethical responsibilities in accordance with 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.

CLB & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ F. R. NO. 124305W MUMBAI

Management's Responsibilities for the Standalone Financial Results

- This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of financial statements. The Company's Board of Director are responsible for the Preparation and presentation of these financial results 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 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 misstatement whether due to fraud or error.

- In preparing the 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 Standalone 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 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 the 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 finance statements on whether the Company has adequate internal financial controls with reference to 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.

CLB & ASSOCIATES F.R.NO. 124300W MUMBAI CHARTERED ACCOUNTANTS

- 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 uncertainties exist, we are required to draw attention in our auditor's report to the related disclosures in the 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.

  Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors (I) 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 Statement.

  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 Statement includes the results for the quarter ended March 31, 2021 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For CLB & Associates
Chartered Accountants
FRN:124305W

Ashish Joshi
Partner
M.No. 423569
Mumbai
Date:30/06/2021
UDIN:-21423569AAAABY2607

CLB & ASSOCIATES ★ F.R. No. 124305W MUMBAI ★ CHARTERED ACCOUNTANTS

ODYSSEY CORPORATION LIMITED

Standalone Audited Financial Results for the Quarter and Year Ended on 31March , 2021

(Rs. In Lacs)

Sr. No	Particulars	For the Quarter Ended on			For the Year Ended on	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	1,672.78	220.13	7.56	1,892.91	54.06
II	Other Income	660.35	75.96	142.26	924.98	405.48
III	*Total Revenue (I +II)*	**2,333.13**	**296.09**	**149.82**	**2,817.89**	**459.54**
IV	*Expenses:*					
	Cost of materials consumed		-			-
	Purchase of Stock-in-Trade	1,706.57	421.02	5.94	2127.59	9.05
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(79.94)	(206.03)	3.19	(287.10)	56.41
	Employee Benefit Expense	8.28	9.50	8.58	31.55	34.00
	Financial Costs	2.24	0.92	-	3.16	0.07
	Depreciation and Amortization Expense	5.87	6.22	3.33	19.72	13.32
	Other Expenses	27.36	16.08	18.97	55.12	78.95
	Total Expense	**1670.38**	**247.71**	**40.01**	**1950.04**	**191.80**
V	Profit before exceptional and extraordinary items and tax	**662.75**	**48.38**	**109.81**	**867.85**	**267.74**
VI	Exceptional Items	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	**662.75**	**48.38**	**109.81**	**867.85**	**267.74**
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit before tax (VII - VIII)	**662.75**	**48.38**	**109.81**	**867.85**	**267.74**
X	*Tax expense:*					
	(1) Current tax	(26.50)	-	44.00	-	44.00
	(2)Income Tax of Earlier Year	(44.00)	-	-	(44.00)	2.98
	MAT Credit Entitlement	263.56	-	(40.94)	263.56	(40.94)
	(2) Deferred tax	(3.40)	0.60	118.52	(0.21)	118.95
XI	**Profit(Loss) from the perid from continuing operations**	**473.09**	**47.78**	**(11.77)**	**648.50**	**142.75**
XII	Other Comprehensive income (net of tax)	6.71	-	(109.62)	6.91	(83.79)
	Item that will be reclassified in P&L A/C	9.69	-	(128.27)	10.00	(96.58)
	Income Tax relating to item that will be reclassified to P&L A/C	(2.98)	-	18.66	(3.09)	12.80
XIII	**Total Comprehensive Income for the period (XI+XII)**	479.80	47.78	(121.39)	655.41	58.96
xiv	**Net profit Attributable to:**					
a)	**Owners of the Company**	207.88	20.99	(5.17)	284.95	62.72
b)	**Non Controlling Interest**	265.21	26.79	(6.60)	363.55	80.03
	Other Comprehensive Income attributable to					
a)	**Owners of the Company**	2.95	-	(48.17)	3.04	(36.82)
b)	**Non Controlling Interest**	3.76	-	(61.45)	3.87	(46.97)
	Total Comprehensive Income attributable to					
a)	**Owners of the Company**	210.82	20.99	(53.34)	287.99	25.90
b)	**Non Controlling Interest**	268.98	26.79	(68.05)	367.42	33..06
XIV	Paid-up Equity share capital (at par Value of Rs.5 each)	1,969.71	1,969.71	1,969.71	1,969.71	1,969.71
XV	Reserves excluding revaluation reserves			-	4,770.55	4,132.05
XVI	a)Earning per equity share before Exceptinal items					
	(1) Basic	1.21	0.12	0.03	1.65	0.36
	(2) Diluted	1.21	0.12	0.03	1.65	0.36
	b)Earning per equity share after Exceptinal items					
	(1) Basic	1.21	0.12	0.03	1.65	0.36
	(2) Diluted	1.21	0..12	0.03	1.65	0.36

Notes:

1) The Above Financial results for the quarter and Year ended 31st March, 2021 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 30st June, 2021

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

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

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

Director

Date: 30.06.2021

Place: Mumbai

Statement of Assets and Liabilities

(Rs. In Lacs)

Particulars	31.03.2021 (Audited)	31-03-2020 (Audited)
ASSETS :		
[1] Non-Current Assets:		
(a) Property, Plant and Equipment	157.93	59.81
(b) Capital Work - In - Progress	-	-
(c) Goodwill on Consolidation	-	-
(d) Other Intangible assets	0.01	0.01
(e) Financial Assets		
(i) Investments	171.31	178.88
(ii) Loans	-	-
(iii) Other Financial Assets	-	-
(f) Deferred tax assets (Net)	94.88	91.57
(g) Other non-current assets	485.87	753.12
(h) Loans and Advances	-	-
Total Non Current Assets	910.00	1,083.39
[2] Current Assets:		
(a) Inventories	295.48	8.39
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	214.80	59.83
(iii) Cash & Cash Equivalents	4.02	6.15
(iv) Bank Balance other than (iii) above	-	-
(v) Loans	4,274.90	4,070.20
(vi) Other Financial Assets	-	-
(c) Current Tax (Assets)	80.71	32.88
(c) Other Current Assets	1,023.93	961.27
Total Current Assets	5,893.84	5,138.72
TOTAL ASSETS	**6,803.84**	**6,222.11**
EQUITY AND LIABILITIES:		
Equity:		
(a) Equity Share Capital	1,969.71	1,969.71
(b) Other Equity	4,770.55	4,132.05
Total Equity	6,740.26	6,101.76
Liabilities:		
[1] Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	42.38	26.00
(ii) Other financial Liabilities	-	-
(b) Provisions	-	-
(c) Deffered tax Liabilities (Net)	-	-
Total Non-Current Liabilities	42.38	26.00
[2] Current Liabilities:		
(a) Finacial liabilities		
(i) Borrowings	-	-
(ii) Trade payables	5.79	77.22
(ii) Other financial Liabilities	-	-
(b) Other current liabilities	15.40	17.13
(c) Provisions	-	-
(d) Current Tax Liabilities (Net)	-	-
Total Current Liabilities	21.19	94.35
TOTAL EQUITY AND LIABILITIES	**6,803.84**	**6,222.11**

ODYSSEY CORPORATION LTD. MUMBAI

Mehta

Odyssey Corporation Limited

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH 2021

Amount in Lacs

	Cash Flow From Operating Activities	31st March 2021	31st March 2020
	Net Profit Before Tax As Per Profit And Loss Account	867.86	267.74
	Adjustments For:		
	Depreciation	19.71	13.32
	Dividend Received	(0.03)	-
	Profit on sale of Fixed Assets	(0.57)	-
	Loss on sale of Investment	-	36.75
	Interest Income	(344.58)	(405.30)
	Interest Expenses	3.16	0.07
	Speculation Gain		-
	Operating Profit Before Working Capital Changes	**545.55**	**(87.42)**
	Decrease/(Increase) In Inventories	(287.10)	56.41
	Decrease/(Increase) In Trade Receivables	(154.97)	362.71
	Decrease/(Increase) In Loan & Advances	(468.26)	(404.75)
	Decrease/(Increase) In Other Current Assets	(66.48)	130.20
	Increase/(Decrease) in Trade Payables	(71.43)	(415.34)
	Increase/(Decrease) in Other Current Liabilities	(1.73)	(3.17)
	Decrease/(Increase) In Non Current Loan & Advances	267.24	(17.81)
	Increase/(Decrease) in short term provisions	-	-
	Cash generated From Operations	**(237.18)**	**(379.17)**
	Income Taxes Paid	-	3.06
	Short provision of tax for earlier years	-	-
	Net Cash Flow From Operating Activities (A)	**(237.18)**	**(382.23)**
B	**Cash Flow From Investing Activities**		
	(Purchase) of Fixed Assets	(126.26)	-
	Sale Of Fixed Assets	9.00	
	Interest Received	344.58	405.30
	Sale/(Purchase) of Investments	(5.53)	(42.77)
	Dividend Received	0.03	-
	Net Cash Flow From Investing Activities (B)	**221.82**	**362.53**
C	**Cash Flow From Financing Activities**		
	Proceeds from Long term Borrowing	16.38	26.00
	Repayment of Long Term Borrowing	-	(1.73)
	Interest paid	(3.16)	(0.07)
	Net Cash Flow From Financing Activities (C)	**13.22**	**24.20**
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	**(2.15)**	**4.50**
	Net Increase/(Decrease) In Cash And Cash Equivalents:		
	Opening Balance	6.16	1.66
	Closing Balance	4.01	6.16
	Net Increase/(Decrease) In Cash And Cash Equivalents	**(2.15)**	**4.50**

ODYSSEY CORPORATION LTD. MUMBAI

CLB & ASSOCIATES
CHARTERED ACCOUNTANTS

77, Mulji Jetha Bldg., 3rd Floor, 185/ 187, Princess Street, Marine Lines, Mumbai - 400 002. • **Tel.:** +91-22-22052224, 22066860
E-mail :info@clb.co.in / clb.fca@gmail.com • **Website** : www.clb.co.in

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

Opinion

We have audited the accompanying statement of Consolidated financial result of Odyssey Corporation Limited ('the company') for the quarter and year ended March 31,2021 ("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, the statement:

a. Include the results of the following entities:
   i. Odyssey Global Private Limited
   ii. Odyssey Infrabuild Private Limited
   iii. Odyssey Media & Entertainment Private Limited

b. is presented in accordance with the requirements of Regulation 33 of the listing regulations and
c. give 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, 2021.

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 in accordance with 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 financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other Ethical responsibilities in accordance with 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.

CLB & ASSOCIATES ★ F. R. No. 124305W MUMBAI ★ CHARTERED ACCOUNTANTS

Management's Responsibilities for the Consolidated Financial Results

- This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of financial statements. The Company's Board of Director are responsible for the Preparation and presentation of these financial results 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 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 misstatement whether due to fraud or error.

- In preparing the 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 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 the 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 finance statements on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

CLB & ASSOCIATES
F. R. No. 124905W
MUMBAI
CHARTERED ACCOUNTANTS

- 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 uncertainties exist, we are required to draw attention in our auditor's report to the related disclosures in the 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.

  Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors (I) 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 Statement.

  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 Statement includes the results for the quarter ended March 31, 2021 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For CLB & Associates
Chartered Accountants
FRN:124305W

Ashish Joshi
Partner
M.No. 423569
Mumbai
Date:30/06/2021
UDIN:-21423569AAAABZ8428

ODYSSEY CORPORATION LTD

Consolidated Financial Results

Audited Financial Results for the Quarter and Year Ended on 31st March, 2021

(Rs. In Lacs)

Sr. No	Particulars	For the Quarter Ended on			For the Year Ended on	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		Audited	Un-audited	Audited	Audited	Audited
I	**Revenue from operations**	1,672.78	220.13	7.56	1,892.91	54.06
II	Other Income	660.35	75.96	142.25	924.98	406.37
III	***Total Revenue (I +II)***	**2,333.13**	**296.09**	**149.81**	**2,817.89**	**460.43**
IV	***Expenses:***					
	Cost of materials consumed		-	-		-
	Purchase of Stock-in-Trade	1,706.57	421.02	5.94	2,127.59	9.05
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(79.94)	(206.03)	3.18	(287.10)	56.40
	Employee Benefit Expense	8.28	9.50	8.58	31.55	34.00
	Financial Costs	2.24	0.92	-	3.16	0.07
	Depreciation and Amortization Expense	5.87	6.22	3.33	19.72	13.32
	Other Expenses	29.84	16.58	19.21	71.53	80.05
	Total Expense	**1672.86**	**248.21**	**40.24**	**1966.45**	**192.89**
V	Profit before exceptional and extraordinary items and tax	**660.27**	**47.88**	**109.57**	**851.44**	**267.54**
VI	Exceptional Items	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	**660.27**	**47.88**	**109.57**	**851.44**	**267.54**
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit before tax (VII - VIII)	**660.27**	**47.88**	**109.57**	**851.44**	**267.54**
X	***Tax expense:***					
	(1) Current tax	(26.50)	-	44.00		44.00
	(2) Income Tax of Earlier Year	(44.00)	-	-	(44.00)	2.98
	MAT credit Entitlement	263.56	-	(40.94)	263.56	(40.94)
	(2) Deferred tax	(3.40)	0.59	205.27	(0.21)	205.70
XI	**Profit(Loss) from the perid from continuing operations**	**470.61**	**47.29**	**(98.76)**	**632.09**	**55.80**
XII	**Minority Interest**	**(0.47)**	**(0.08)**	**0.10**	**(3.21)**	**(0.05)**
XIII	**Profit(Loss) from the perid from continuing operations**	**470.14**	**47.37**	**(98.66)**	**628.88**	**55.75**
XIV	Other Comprehensive income (net of tax)	6.71	-	(109.62)	6.91	(83.79)
	Item that will be reclassified in P&L A/C	9.69	-	(128.27)	10.00	(96.58)
	Income Tax relating to item that will be reclassified to P&L A/C	(2.98)	-	18.64	(3.09)	12.78
XV	**Total Comprehensive Income for the period (XIII+XIV)**	476.85	47.37	(208.28)	635.79	(28.04)
XV	**Net Profit Attributable to:**					
a)	Owners of the company	206.58	20.81	(43.35)	276.33	24.50
b)	Non Controlling Interest	263.56	26.56	(55.31)	352.55	31.25
	Other Comprehensive income attributable to					
a)	Owners of the company	2.95	-	(48.17)	3.04	(36.82)
b)	Non Controlling Interest	3.76	-	(61.45)	3.87	(46.97)
	Total Comprehensive income attributable to					
a)	Owners of the company	209.53	20.81	(91.52)	279.37	(12.32)
b)	Non Controlling Interest	267.32	26.56	(116.76)	356.42	(15.72)
XVI	Paid-up Equity share capital (at par Value of Rs.5 each)	1,969.71	1,969.71	1,969.71	1,969.71	1,969.71
XVII	Reserves excluding revaluation reserves		-	-	4,267.47	3,645.38
XVIII	a)Earning per equity share before Exceptinal items					
	(1) Basic	1.18	0.12	(0.25)	1.60	0.14
	(2) Diluted	1.18	0.12	(0.25)	1.60	0.14
	b)Earning per equity share after Exceptinal items					
	(1) Basic	1.18	0.12	(0.25)	1.60	0.14
	(2) Diluted	1.18	0.12	(0.25)	1.60	0.14

Notes:

1) The Above Financial results for the quarter and Year ended 31st March, 2021 have been prepared in accordance with the applicable indian acbounting 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 30th June 2021

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

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

By order of the Board of Directors

For, ODYSSEY CORPORATION LIMITED

Director

Date:30.06.2021

Place: Mumbai

Statement of Assets and Liabilities

(Rs. In Lacs)

Particulars	31.03.2021 (Audited)	31-03-2020 (Audited)
ASSETS :		
[1] Non-Current Assets:		
(a) Property, Plant and Equipment	157.93	59.81
(b) Capital Work - In - Progress	-	-
(c) Goodwill on Consolidation	-	-
(d) Other Intangible assets	0.01	0.01
(e) Financial Assets		
(i) Investments	168.71	176.28
(ii) Loans	-	-
(iii) Other Financial Assets	-	-
(f) Deferred tax assets (Net)	94.88	91.57
(g) Other non-current assets	9.68	275.16
(h) Loans and Advances	-	-
Total Non Current Assets	431.21	602.83
[2] Current Assets:		
(a) Inventories	295.48	8.39
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	214.80	59.83
(iii) Cash & Cash Equivalents	4.78	6.65
(iv) Bank Balance other than (iii) above	-	-
(v) Loans	4,274.90	4,070.20
(vi) Other Financial Assets	-	-
(c) Current Tax (Assets)	80.71	32.88
(c) Other Current Assets	1,126.41	961.32
Total Current Assets	5,997.08	5,139.27
TOTAL ASSETS	**6,428.29**	**5,742.10**
EQUITY AND LIABILITIES:		
Equity:		
(a) Equity Share Capital	1,969.71	1,969.71
(b) Other Equity	4,267.47	3,645.38
Total Equity	6,237.18	5,615.09
Liabilities:		
[1] Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	161.97	26.00
(ii) Other financial Liabilities	-	-
(b) Provisions	-	-
(c) Deffered tax Liabilities (Net)	-	-
Total Non-Current Liabilities	161.97	26.00
[2] Current Liabilities:		
(a) Finacial liabilities		
(i) Borrowings	-	-
(ii) Trade payables	5.79	77.22
(ii) Other financial Liabilities	-	-
(b) Other current liabilities	23.34	23.79
(c) Provisions	-	-
(d) Current Tax Liabilities (Net)	-	-
Total Current Liabilities	29.13	101.01
TOTAL EQUITY AND LIABILITIES	**6,428.29**	**5,742.10**

ODYSSEY CORPORATION MUMBAI

Odyssey Corporation Limited

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 st MARCH 2021

Amount in Lacs

	Cash Flow From Operating Activities	31st March 2021	31st March 2020
	Net Profit Before Tax As Per Profit And Loss Account	851.44	267.54
	Adjustments For:		
	Depreciation	19.71	13.32
	Dividend Received	(0.03)	-
	Loss on sale of Long term investments	-	36.75
	Profit on Sale of Fixed Assets	(0.57)	
	Interest Income	(344.57)	(405.30)
	Interest Expenses	3.16	0.07
	Speculation Gain		-
	Operating Profit Before Working Capital Changes	**529.14**	**(87.62)**
	Decrease/(Increase) In Inventories	(287.10)	56.41
	Decrease/(Increase) In Trade Receivables	(154.97)	362.71
	Decrease/(Increase) In Loan & Advances	(468.26)	(404.75)
	Decrease/(Increase) In Other Current Assets	(166.92)	130.15
	Increase/(Decrease) in Trade Payables	(71.43)	(415.34)
	Increase/(Decrease) in Other Current Liabilities	(0.45)	(3.18)
	Decrease/(Increase) In Non Current Loan & Advances	263.50	(17.60)
	Increase/(Decrease) in short term provisions	-	-
	Cash generated From Operations	**(356.49)**	**(379.22)**
	Income Taxes Paid	-	3.06
	Short provision of tax for earlier years	-	-
	Net Cash Flow From Operating Activities (A)	**(356.49)**	**(382.29)**
B	**Cash Flow From Investing Activities**		
	(Purchase) of Fixed Assets	(126.26)	-
	Sale Of Fixed Assets	9.00	
	Interest Received	344.57	405.30
	Sale/(Purchase) of Investments	(5.53)	(42.77)
	Dividend Received	0.03	-
	Net Cash Flow From Investing Activities (B)	**221,79**	**362.53**
C	**Cash Flow From Financing Activities**		
	Proceeds from Long term Borrowing	135.98	26.00
	Repayment of Long Term Borrowing	-	(1.73)
	Interest paid	(3.16)	(0.07)
	Net Cash Flow From Financing Activities (C)	**132.82**	**24.20**
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	**(1.88)**	**4.44**
	Net Increase/(Decrease) In Cash And Cash Equivalents:		
	Opening Balance	6.65	2.21
	Closing Balance	4.77	6.65
	Net Increase/(Decrease) In Cash And Cash Equivalents	**(1.88)**	**4.44**

ODYSSEY CORPORATION LTD. MUMBAI

ODYSSEY Corporation Ltd.

Date: 30.06.2021

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 financials Results of the Company (Standalone & Consolidated) for the half year and financial year ended on 31 March, 2021 is with Unmodified Opinion.

Kindly take same on your records.

Thanking You.

Yours faithfully

For, ODYSSEY CORPORATION LIMITED

H.R.mehta

ODYSSEY CORPORATION LTD. MUMBAI

MR. HITEN MEHTA
DIRECTOR
DIN: 01875252

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