

ODYSSEY

ODYSSEY
Corporation Ltd.

Date: 17.05.2024

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 Friday, May 17, 2024.

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. Friday, May 17, 2024 at 02:00 P.M, 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, 2024.
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, 2024.
3. Considered and Approved the Appointment of M/s Yogesh Bhuvra & 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
4. Considered and approved and take on record the appointment of M/s Jaymin Modi & Co. Company Secretaries, as Secretarial Auditor for the year 2024-2025.

The detailed profile of M/s Yogesh Bhuvra & Co., Chartered Accountants, and M/s Jaymin Modi & Co. Company Secretaries, 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" & "2".

We further inform you that the Board Meeting commenced at 02:00 pm today and concluded at 06:00 PM

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Corporation Ltd.

Kindly take same on your records.

Thanking You,

For, ODYSSEY CORPORATION LIMITED



MR. HITEN MEHTA
DIRECTOR
DIN: 01875252

Encl:

1. Audited Financial Results (Standalone & Consolidated) for the quarter and year ended March 31, 2024 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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Corporation Ltd.

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 17.05.2024 for the financial year 2024-25 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



Annexure 2

Appointment of M/s. Jaymin Modi & Co., Company Secretaries, as the Secretarial Auditor of the Company

Sr. No.	PARTICULARS	DISCLOSURES
1.	Name of the Secretarial Auditor	M/s Jaymin Modi & Co.
2.	Reason for appointment	Appointment: to Comply with the Companies Act, 2013. and the requirements under SEBI (LODR) Amendment Regulations, 2015
3.	Date of appointment & term of appointment	17.05.2024 Mr. Jaymin Modi of M/s Jaymin Modi & Co., Practicing Company Secretaries is appointed as Secretarial Auditor of the Company.
4.	Brief profile	Jaymin Modi & Co is Practicing Company Secretaries firm registered with the Institute of Company Secretaries of India (ICSI), providing quality services in the Corporate Law field. Jaymin Modi & Co has extensive knowledge and experience in dealing with matters relating to Company Law, Securities Laws - Initial Public Offers, Direct Listing, Secretarial Due Diligence, Listings and Capital Market Transactions, Jaymin Modi is an Associate member of Institute of Company Secretaries of India and a Commerce and Law graduate from Mumbai University. He has more than 9 years of experience in the field of Corporate Law and more than 7 years of practice experience as a Practicing Company Secretary. He provides advisory in array of field of corporate laws related matters through his firm.
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 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

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying statement of standalone financial results of Odyssey Corporation Limited ('the company') for the quarter and year ended March 31, 2024 ('the Statement') attached herewith, being submitted by the Company Pursuant to the requirements of regulation 33 of the Securities and Exchange Board of India (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 aforesaid standalone annual financial results:

- a) are presented in accordance with the requirements of Regulation 33 of the listing regulations and
- b) 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 period/year ended March 31, 2024.



OFFICES

Indore (H.O.) ☎ 0731 - 4225229/4044770
Durg ☎ 0788-2325820

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 Standards 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 requirements that are relevant to our audit of financial results under the provisions of the Act and the Rules there under, 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 on the standalone annual financial results.

Management's and Board of Director's Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company's Management and the Board of Directors, are responsible for the Preparation and presentation of these standalone annual financial results that give a true and fair view of the net income and other comprehensive income and other financial information of the company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 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 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 standalone annual financial results that give a true and fair view and are free from material misstatement whether due to fraud or error.

In preparing the standalone annual financial results, 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 be 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 standalone annual financial result, 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 in the standalone financial results made by the Management and the Board of Directors.
- Conclude on the appropriateness of the Management and 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 standalone 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 standalone annual financial results include the results for the quarter ended March 31, 2024 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 ABN & Co
Chartered Accountants
Firm Registration No.004447C



A handwritten signature in black ink, appearing to read "S C Kabra".

S C Kabra
Partner
M.N. 035604
Place: Mumbai
Date: 17/05/2024
UDIN: 24035604BKCIER3486

ODYSSEY CORPORATION LIMITED

CIN NO. L67190MH1995PLC085403

Standalone Audited Financial Results for the Quarter and Year Ended on 31st March, 2024

(Rs. In Lacs)

Sr. No	Particulars	For the Quarter Ended on			For the Year Ended on	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	830.13	549.86	1,318.39	3,261.17	7,418.67
II	Other Income	80.38	106.54	86.69	391.55	365.00
	Total Revenue (I + II)	910.51	656.40	1,405.08	3,652.72	7,783.67
IV	Expenses:					
	Cost of materials consumed		-		2594.37	7171.45
	Purchase of Stock-in-Trade	841.35	355.72	1,201.33		
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	23.08	191.81	336.84	385.40	276.75
	Employee Benefit Expense	12.60	19.77	10.54	56.03	51.02
	Financial Costs	0.08	0.54	1.30	2.37	3.79
	Depreciation and Amortization Expense	6.63	4.94	4.95	21.45	19.86
	Other Expenses	144.54	28.00	33.22	221.69	110.74
	Total Expense	1028.28	600.78	1588.18	3281.31	7633.61
V	Profit before exceptional and extraordinary items and tax	(117.77)	55.62	(183.10)	371.41	150.06
VI	Exceptional Items	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	(117.77)	55.62	(183.10)	371.41	150.06
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit before tax (VII - VIII)	(117.77)	55.62	(183.10)	371.41	150.06
X	Tax expense:					
	(1) Current tax	0.34	-	3.79	0.34	4.23
	(2) Income Tax of Earlier Year	-	-	-	-	-
	MAT Credit Entitlement	4.86	(0.22)	0.40	4.19	1.05
	(2) Deferred tax	(122.97)	55.84	(187.29)	366.88	144.78
XI	Profit(Loss) from the period from continuing operations	684.54	386.31	1.04	1,054.41	28.14
XII	Other Comprehensive income (net of tax)	914.76	516.23	0.93	1,409.03	37.60
	Item that will be reclassified in P&L A/C	(230.22)	(129.92)	0.11	(354.62)	(9.46)
	Income Tax relating to item that will be reclassified to P&L A/C	561.57	442.15	(186.25)	1,421.29	172.92
XIII)	1,969.71	1,969.71	1,969.71	1,969.71	1,969.71
XIV	Paid-up Equity share capital (at par Value of Rs.5 each)	-	-	-	7,046.41	5,625.12
XV	Reserves excluding revaluation reserves	-	-	-	-	-
XVI	a) Earning per equity share before Exceptional items (Rs.)	(0.31)	0.14	(0.47)	0.93	0.37
	(1) Basic	(0.31)	0.14	(0.47)	0.93	0.37
	(2) Diluted					
	b) Earning per equity share after Exceptional items (Rs.)	(0.31)	0.14	(0.47)	0.93	0.37
	(1) Basic	(0.31)	0.14	(0.47)	0.93	0.37
	(2) Diluted					

Notes:

- 1) The Above Financial results for the quarter and Year ended 31st March, 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 17th May 2024
- 3) The Company's business activity fall within a single 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

For ABN & CO.
[Signature]
Partner

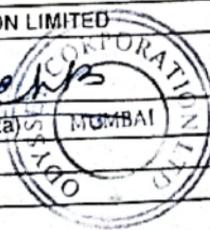
[Signature]
Director (Hiten Menta)
DIN NO. 01875252

Date: 17/05/2024

Place: Mumbai



[Signature]
Partner
MN 035604
FRN 004447C



ODYSSEY CORPORATION LIMITED

CIN NO. L67190MH1995PLC085403

Statement of Assets and Liabilities as on 31st March 2024

(Rs. In Lacs)

Particulars	31.03.2024 (Audited)	31-03-023 (Audited)
ASSETS :		
[1] Non-Current Assets:		
(a) Property, Plant and Equipment	393.89	100.01
(b) Capital Work - In - Progress	-	-
(c) Goodwill on Consolidation	-	-
(d) Other Intangible assets	0.16	0.01
(e) Financial Assets		
(i) Investments	2,391.92	472.37
(ii) Loans	-	-
(iii) Other Financial Assets	-	-
(f) Deferred tax assets	-	61.60
(g) Other non-current assets	1,091.33	838.41
(h) Loans and Advances	-	-
Total Non Current Assets	3,877.30	1,472.40
[2] Current Assets:		
(a) Inventories	136.13	521.54
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	72.56	307.17
(iii) Cash & Cash Equivalents	72.60	4.91
(iv) Bank Balance other than (iii) above	-	-
(v) Loans	4,442.73	5,207.23
(vi) Other Financial Assets	19.42	17.04
(c) Current Tax (Assets)	170.98	140.15
(c) Other Current Assets	560.04	24.93
Total Current Assets	5,474.46	6,222.97
TOTAL ASSETS	9,351.76	7,695.37
EQUITY AND LIABILITIES:		
Equity:		
(a) Equity Share Capital	1,969.71	1,969.71
(b) Other Equity	7,046.41	5,625.12
Total Equity	9,016.12	7,594.83
Liabilities:		
[1] Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	30.30
(ii) Other financial Liabilities	-	-
(b) Provisions	-	-
(c) Deffered tax Liabilities	297.20	-
Total Non-Current Liabilities	297.20	30.30
[2] Current Liabilities:		
(a) Finacial liabilities		
(i) Borrowings	-	4.89
(ii) Trade payables	2.02	2.51
(ii) Other financial Liabilities	-	-
(b) Other current liabilities	36.42	62.84
(c) Provisions	-	-
(d) Current Tax Liabilities (Net)	-	-
Total Current Liabilities	38.44	70.24
TOTAL EQUITY AND LIABILITIES	9,351.76	7,695.37

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

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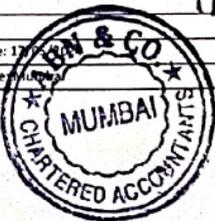
For ABN & Co

Director (Hiten M. ...)

DIN NO. 01875252

Date: _____

Place: _____



Hiten M. ...
Partner (S.C Kabra)

MNO=035604 / FRN 004447C



Odyssey Corporation Limited

CIN NO.L67190MH1995PLC085403

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH 2024

Rs. in Lacs

A	Cash Flow From Operating Activities	31st March 2024	31st March 2023
	Net Profit Before Tax As Per Profit And Loss Account	371.41	159.06
	Adjustments For:		
	Depreciation	21.44	19.86
	Dividend Received	(1.53)	(3.70)
	Profit on sale of Fixed Assets	(3.20)	-
	Loss on sale of Investment	-	-
	Interest Income	(383.69)	(361.23)
	Interest Expenses	2.37	3.79
	Operating Profit Before Working Capital Changes	6.80	(191.22)
	Decrease/(Increase) In Inventories	385.40	276.75
	Decrease/(Increase) In Trade Receivables	234.61	(141.60)
	Decrease/(Increase) In Loan & Advances	764.50	22.73
	Decrease/(Increase) In Other Financial Assets	(2.37)	(2.90)
	Increase/(Decrease) in Trade Payables	(0.49)	(3.72)
	Increase/(Decrease) in Other Current Liabilities	(26.42)	25.51
	Decrease/(Increase) In Non Current Loan & Advances	(252.92)	(341.08)
	Decrease/(Increase) In Other Current Assets	(565.94)	(24.93)
	Cash generated From Operations	543.17	(380.46)
			(30.60)
	Income Taxes Paid	(0.34)	-
	Short provision of tax for earlier years	542.83	(411.06)
	Net Cash Flow From Operating Activities (A)		
B	Cash Flow From Investing Activities		
	(Purchase) of Fixed Assets	(377.27)	-
	Sale Of Fixed Assets	65.00	-
	Interest Received	383.69	361.23
	Sale/(Purchase) of Investments	(510.52)	-
	Dividend Received	1.53	3.70
	Net Cash Flow From Investing Activities (B)	(437.57)	364.93
C	Cash Flow From Financing Activities		
	Proceeds from Long term Borrowing	(35.19)	(6.16)
	Repayment of Long Term Borrowing	(2.37)	(3.79)
	Interest paid		
	Net Cash Flow From Financing Activities (C)	(37.56)	(9.95)
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	67.69	(56.09)
	Net Increase/(Decrease) In Cash And Cash Equivalents:		
	Opening Balance	4.91	61.00
	Closing Balance	72.60	4.91
	Net Increase/(Decrease) In Cash And Cash Equivalents	67.69	(56.09)

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

CERTIFIED TRUE COPY

Director (Hiten Mehta)
DIN NO.01875252

Date: 17/05/2024
Place: Mumbai

For ABN & CO.



Himanshu
Partner S.C. Labay
FRN 004447C
MNo=035604





S.C. Kabra

B.Com., FCA, ACS, DISA (ICAI)

B. M. Bhandari

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CHARTERED ACCOUNTANTS

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Vishweshwar Nagar, Near Udipi Vihar,
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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.

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors of
Odyssey Corporation Limited
Mumbai

Report on the audit of the 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, 2024 ("the Statement") attached herewith, being submitted by the Company Pursuant to the requirements of regulation 33 of the Securities and Exchange Board of India (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 the other auditors on 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 period/year ended March 31, 2024.



OFFICES

Indore (H.O.) ☎ 0731 - 4225229/4044770
Durg ☎ 0788-2325820

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 Standards 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 requirements 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 by us and the auditors is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Management's Responsibilities for the Consolidated Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements. The Company's Management and the Board of Directors are responsible for the Preparation and presentation of these consolidated annual financial results that give a true and fair view of the net income and other comprehensive income and other financial information of the company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 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 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 consolidated annual financial results that give a true and fair view and are free from material misstatement whether due to fraud or error.

In preparing the consolidated annual financial results 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 consolidated annual financial result, 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 in the consolidated financial results made by the Management and 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 consolidated 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



Other Matters

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

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

The consolidated annual financial results includes the results for the quarter ended March 31, 2024 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 ABN & Co
Chartered Accountants
Firm Registration No.004447C

A handwritten signature in black ink, appearing to read "S C Kabra".

S C Kabra
Partner
M N. 035604
Place: Mumbai
Date: 17/05/2024
UDIN: 24035604BKCIES 8540

ODYSSEY CORPORATION LTD

Consolidated Financial Results

CIN NO L67190MH1995PLC085403

Audited Financial Results for the Quarter and Year Ended on 31st March, 2024

(Rs. In Lacs)

Sr. No	Particulars	For the Quarter Ended on			For the Year Ended on	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Un-audited	Audited	Audited	Audited
I	Revenue from operations	830.13	549.86	1,318.39	3,261.17	7418.67
II	Other Income	80.38	106.54	87.52	391.55	365.83
III	Total Revenue (I +II)	910.51	656.40	1,405.91	3,652.72	7,784.50
IV	Expenses:					
	Cost of materials consumed	-	-	-	-	-
	Purchase of Stock-in-Trade	841.35	355.72	1,201.33	2,594.37	7171.45
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	23.08	191.81	336.84	385.40	276.75
	Employee Benefit Expense	13.46	19.76	10.54	56.89	51.02
	Financial Costs	8.05	0.54	1.32	10.34	3.81
	Depreciation and Amortization Expense	6.63	4.94	4.95	21.45	19.86
	Other Expenses	145.02	29.72	33.68	224.33	112.09
	Total Expense	1037.59	602.49	1588.66	3292.78	7634.98
V	Profit before exceptional and extraordinary items and tax	(127.08)	53.91	(182.75)	359.94	149.52
VI	Exceptional Items	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	(127.08)	53.91	(182.75)	359.94	149.52
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit before tax (VII - VIII)	(127.08)	53.91	(182.75)	359.94	149.52
X	Tax expense:					
	(1) Current tax	-	-	-	0.34	4.23
	(2) Income Tax of Earlier Year	0.34	-	3.79	-	-
	MAT credit Entitlement	-	-	-	-	-
	(2) Deferred tax	4.85	(0.22)	0.40	4.18	1.05
XI	Profit(Loss) from the period from continuing operations	(132.27)	54.13	(186.94)	355.42	144.24
XII	Minority Interest	(1.84)	(0.30)	0.08	(2.20)	(0.02)
XIII	Profit(Loss) from the period from continuing operations	(130.43)	54.43	(186.86)	357.62	144.26
XIV	Other Comprehensive income (net of tax)	684.54	386.31	(45.78)	1,054.41	(18.68)
	Item that will be reclassified in P&L A/C	914.76	516.23	(64.81)	1,409.03	(28.14)
	Income Tax relating to item that will be reclassified to P&L A/C	(230.22)	(129.92)	19.03	(354.62)	9.46
XV	Total Comprehensive Income for the period (XIII+XIV)	554.11	440.74	(232.64)	1,412.03	125.58
XVI	Net Profit Attributable to:					
a)	Owners of the company	(59.42)	23.71	(81.38)	162.93	62.83
b)	Non Controlling Interest	(71.01)	30.72	(105.48)	194.69	81.43
	Other Comprehensive income attributable to					
a)	Owners of the company	311.88	168.24	(19.94)	480.39	(8.14)
b)	Non Controlling Interest	372.66	218.07	(25.84)	574.02	(10.54)
	Total Comprehensive income attributable to					
a)	Owners of the company	252.45	191.94	(101.31)	643.32	54.69
b)	Non Controlling Interest	301.66	248.80	(131.33)	768.71	70.89
		1,969.71	1,969.71	1,969.71	1,969.71	1,969.71
XVII	Paid-up Equity share capital (at par Value of Rs.5 each)				6,527.00	5,117.18
XVIII	Reserves excluding revaluation reserves					
XIX	a) Earning per equity share before Exceptional items (Rs.)					
	(1) Basic	(0.33)	0.14	(0.47)	0.91	0.37
	(2) Diluted	(0.33)	0.14	(0.47)	0.91	0.37
	b) Earning per equity share after Exceptional items (Rs.)					
	(1) Basic	(0.33)	0.14	(0.47)	0.91	0.37
	(2) Diluted	(0.33)	0.14	(0.47)	0.91	0.37

Notes:

- 1) The Above Financial results for the quarter and Year ended 31st March, 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 17th May 2024
- 3) The Company's business activity fall within a single primary business segment.
- 4) Previous year's figures are re-grouped, re-classified wherever necessary.

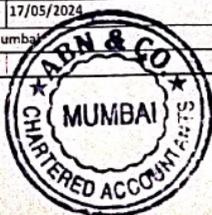
By order of the Board of Directors
For, ODYSSEY CORPORATION LIMITED

Date: 17/05/2024

Place: Mumbai

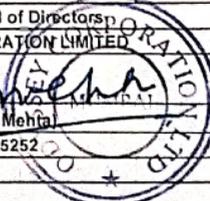
Director (Hiten Mehta)

DIN NO. 01875252



For ABN & CO
[Signature]
Partner

S.C. Kabra
M N 035604
FRN 004447C



Statement of Assets and Liabilities

(Rs. In Lacs)

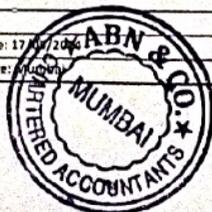
Particulars	31.03.2024 (Audited)	31-03-2023 (Audited)
ASSETS :		
[1] Non-Current Assets:		
(a) Property, Plant and Equipment	393.89	100.01
(b) Capital Work - In - Progress	-	-
(c) Goodwill on Consolidation	-	-
(d) Other Intangible assets	0.16	0.01
(e) Financial Assets		
(i) Investments	2,809.20	469.77
(ii) Loans	-	485.00
(iii) Other Financial Assets	-	-
(f) Deferred tax assets	-	61.61
(g) Other non-current assets	-	-
(h) Loans and Advances	-	-
Total Non Current Assets	3,203.25	1,116.40
[2] Current Assets:		
(a) Inventories	136.13	521.54
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	72.56	307.17
(iii) Cash & Cash Equivalents	73.94	6.30
(iv) Bank Balance other than (iii) above	-	-
(v) Loans	4,442.73	5,207.23
(vi) Other Financial Assets	19.42	17.04
(c) Current Tax (Assets)	170.98	140.15
(d) Other Current Assets	1,134.69	24.93
Total Current Assets	6,050.45	6,224.36
TOTAL ASSETS	9,253.70	7,340.76
EQUITY AND LIABILITIES:		
Equity:		
(a) Equity Share Capital	1,969.71	1,969.71
(b) Other Equity	6,527.00	5,117.18
Total Equity	8,496.71	7,086.89
Liabilities:		
[1] Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	30.30
(ii) Other financial Liabilities	-	-
(b) Provisions	297.20	-
(c) Deffered tax Liabilities	297.20	-
Total Non-Current Liabilities	297.20	30.30
[2] Current Liabilities:		
(a) Finacial liabilities		
(i) Borrowings	266.64	154.90
(ii) Trade payables	2.02	2.51
(iii) Other financial Liabilities	-	-
(b) Other current liabilities	191.13	66.16
(c) Provisions	-	-
(d) Current Tax Liabilities (Net)	-	-
Total Current Liabilities	459.79	223.57
TOTAL EQUITY AND LIABILITIES	9,253.70	7,340.76

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

For ABN & CO

Jameh
Director (Hiten Mahta)

DIN NO.01875252

Date: 17/04/2024
Place: Mumbai

Partner
S.C. Kabra
MN 035604
FRN 004447C



ODYSSEY

ODYSSEY
Corporation Ltd.

Date: 17.05.2024

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, 2024 is with Unmodified Opinion.

Kindly take same on your records.

Thanking You.

Yours faithfully

For, ODYSSEY CORPORATION LIMITED




MR. HITEN MEHTA
DIRECTOR
DIN: 01875252