

ODYSSEY

ODYSSEY
Corporation Ltd.

Date: 13.08.2024

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

BSE Scrip Code: 531996

Subject: - Outcome of the Meeting of Board of Directors held on Tuesday, August 13, 2024 at 12:30 P.M.

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. Tuesday, 13th August, 2024 at 12:30 P.M., 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 30th June, 2024, after these results are reviewed by the Audit Committee.

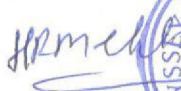

We further inform you that the Board Meeting commenced at 12:30 pm today and concluded at 04:15 pm.

Kindly take same on your records.

Thanking You,

Yours Truly,

For, ODYSSEY CORPORATION LIMITED



MR. HITEN MEHTA
DIRECTOR
DIN: 01875252

Encl:

1. Un-Audited Financial Results for the quarter ended June 30, 2024.
2. Limited Review Report.



ABN & Co.

CHARTERED ACCOUNTANTS

S.C. Kabra

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

B. M. Bhandari

B.Com., FCA

Vinod Jain

B.Com., FCA

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 Limited Review Report on unaudited standalone quarterly financial results for the quarter ended on June 30, 2023 of Odyssey Corporations Ltd Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
To,

The Board of Directors,
Odyssey Corporations Ltd
Mumbai

We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of **Odyssey Corporations Ltd** ("the Company") for the quarter ended on 30th June, 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of 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 the Indian Accounting Standard 34 'Interim Financial Reporting' ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to 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 financial statements are 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of standalone unaudited financial results prepared in accordance with applicable Indian accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For ABN & Co.

Chartered Accountants

FRN 004447C

(CA. S. C. KABRA)

Partner (M.No. 035604)

Place: Mumbai

Date: 13TH August, 2024

UDIN: 24035604BKCIGQ8838

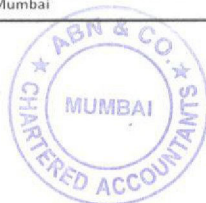


OFFICES

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

Durg ☎ 0788-2325820

ODYSSEY CORPORATION LTD					
CIN NO. L67190MH1995LC085403					
Unaudited Standalone Financial Results for the Quarter Ended on 30th June, 2024					
(Rs. In Lacs except per value share)					
Sr. No	Particulars	For the Quarter Ended on			For the Year Ended on
		30.06.2024 Unaudited	31.03.2024 Unaudited	30.06.2023 Unaudited	31.03.2024 Audited
I	Revenue from operations	106.01	830.13	840.62	3261.17
II	Other Income	99.62	80.38	99.32	391.55
III	Total Revenue (I +II)	205.63	910.51	939.94	3652.72
IV	Expenses:				
	Cost of materials consumed	-	-	-	-
	Purchase of Stock-in-Trade	61.68	841.35	832.74	2594.37
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	16.34	23.08	(133.30)	385.40
	Employee Benefit Expense	14.53	12.60	12.06	56.03
	Financial Costs	0.01	0.08	0.90	2.37
	Depreciation and Amortization Expense	13.00	6.63	4.94	21.45
	Other Expenses	55.27	144.54	27.02	221.69
	Total Expense	160.83	1028.28	744.36	3281.31
V	Profit before exceptional and extraordinary items and tax	44.80	(117.77)	195.58	371.41
VI	Exceptional Items	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	44.80	(117.77)	195.58	371.41
VIII	Extraordinary Items	-	-	-	-
IX	Profit before tax (VII - VIII)	44.80	(117.77)	195.58	371.41
X	Tax expense:				
	Current tax	-	-	-	-
	Minimum Alternate Tax Credit Entitlement	-	-	-	-
	Taxation Of Earlier Years	-	0.34	-	0.34
	Deferred Tax	0.37	4.86	(0.23)	4.19
XI	Profit(Loss) from the period from continuing operations	44.43	(122.97)	195.81	366.88
XII	Other Comprehensive income (net of tax)	630.07	684.54	(23.60)	1054.41
	- Items that will be reclassified in Profit and Loss A/C	841.98	914.76	(31.54)	1409.03
	Income Tax relating to Items that will be reclassified to Profit and Loss A/c	(211.91)	(230.22)	7.94	(354.62)
XIII	Total Comprehensive Income for the period (XI+XII)	674.50	561.57	172.21	1421.29
		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)				
XV	Reserves excluding revaluation reserves				7,046.41
XVI	a)Earning per equity share before Exceptional items				
	(1) Basic	0.11	(0.31)	0.50	0.93
	(2) Diluted	0.11	(0.31)	0.50	0.93
	b)Earning per equity share after Exceptional items				
	(1) Basic	0.11	(0.31)	0.50	0.93
	(2) Diluted	0.11	(0.31)	0.50	0.93
Notes:					
1) The Above Financial results for the quarter ended 30th June, 2024 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 13th August 2024					
3) the auditors of the company have carried out a "Limited Review" of the financial results for the Quarter ended 30th June, 2024 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 and have expressed their unqualified opinion.					
4). Previous year's figures are re-grouped, re-classified wherever necessary.					
5) The Company operates in single segment.					
		By order of the Board of Directors For, Odyssey Corporation Limited			
Date: 13th August 2024		H R Mehra Director			
Place: Mumbai		DIN: 01875257			



For ABN & CO.

Sanjay
Partner

SC. Karbhaj

MN 035 604

ERN 02/11/2024





ABN & Co.

CHARTERED ACCOUNTANTS

S.C. Kabra
B.Com., FCA, ACS, DISA (ICAI)

B. M. Bhandari
B.Com., FCA

Vinod Jain
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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 Limited Review Report on unaudited consolidated quarterly financial results for the quarter ended on June 30, 2024 of Odyssey Corporations Ltd 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 Consolidated Unaudited Financial Results of **Odyssey Corporation Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended on 30th June, 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.

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. 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



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Durg ☎ 0788-2325820

The Statement includes the financial results for the quarter ended 30th June, 2024 of the following subsidiaries:

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

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of consolidated unaudited financial results prepared in accordance with applicable Indian accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement

For ABN & Co.
Chartered Accountants
FRN 004447C



(CA. S. C. KABRA)

Partner

M.No. 035604

Place: Mumbai

Date: 13th August, 2024

UDIN 24035604BKCIGR2227



ODYSSEY CORPORATION LTD					
CIN NO. L67190MH1995LC085403					
Unaudited Consolidated Financial Results for the Quarter Ended on 30th June, 2024					
(Rs. In Lacs except per share value)					
Sr. No	Particulars	For the Quarter Ended on			For the Year Ended on
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	106.01	830.13	840.62	3261.17
II	Other Income	99.62	80.38	99.32	391.55
III	Total Revenue (I +II)	205.63	910.51	939.94	3652.72
IV	Expenses:				
	Cost of materials consumed	-	-	-	-
	Purchase of Stock-in-Trade	61.68	841.35	832.74	2594.37
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	16.34	23.08	[133.30]	385.40
	Employee Benefit Expense	15.34	13.46	12.06	56.89
	Financial Costs	0.01	8.05	0.90	10.34
	Depreciation and Amortization Expense	13.00	6.63	4.94	21.45
	Other Expenses	57.61	145.02	27.24	224.33
	Total Expense	163.98	1037.59	744.58	3292.78
V	Profit before Share of Profit/(loss) of Associates and Joint Ventures, exceptional and extraordinary items and tax	41.65	(127.08)	195.36	359.94
VI	Exceptional Items	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	41.65	(127.08)	195.36	359.94
VIII	Extraordinary Items	-	-	-	-
IX	Profit before tax (VII-VIII)	41.65	(127.08)	195.36	359.94
X	Tax expense:				
	Current tax	-	-	-	-
	Minimum Alternate Tax Credit Entitlement	-	-	-	-
	Taxation Of Earlier Years	-	0.34	-	0.34
	Deferred Tax	0.37	4.85	(0.23)	4.18
XI	Profit(Loss) from the Period from continuing operations	41.28	(132.27)	195.59	355.42
XII	Minority Interest	(0.61)	(1.84)	(0.03)	(2.20)
XIII	Profit(Loss) from the Period from continuing operations after minority interest	41.89	(130.43)	195.62	357.62
XIV	Other Comprehensive income (net of tax)	630.07	684.54	[23.60]	1,054.41
	- Items that will be reclassified in Profit and Loss A/C	841.98	914.76	[31.54]	1,409.03
	Income Tax relating to Items that will be reclassified to Profit and Loss A/c	(211.91)	(230.22)	7.94	(354.62)
XV	Total Comprehensive Income for the period (XI+XII)	671.96	554.11	172.02	1412.03
XVI	Net Profit Attributable to:				
a)	Owners of the Company	19.37	(59.42)	85.19	162.93
b)	Non Controlling Interest	22.51	(71.01)	110.43	194.69
	Other Comprehensive Income attributable to				
a)	Owners of the Company	291.47	311.88	(10.28)	480.39
b)	Non Controlling Interest	338.60	372.66	(13.32)	574.02
	Total Comprehensive Income attributable to				
a)	Owners of the Company	310.84	252.45	74.91	643.32
b)	Non Controlling Interest	361.11	301.66	97.11	768.71
	Paid-up Equity share capital (at par Value of Rs.5 each)	1,969.71	1,969.71	1,969.71	1,969.71
XVII	Reserves excluding revaluation reserves	-	-	-	6,527.00
XIX	a) Earning per equity share before Exceptional items				
f	(1) Basic	0.11	(0.33)	0.50	0.91
	(2) Diluted	0.11	(0.33)	0.50	0.91
	b) Earning per equity share after Exceptional items				
n	(1) Basic	0.11	(0.33)	0.50	0.91
	(2) Diluted	0.11	(0.33)	0.50	0.91

- Notes:
- The Above Financial results for the quarter ended 30th June, 2024 have been prepared in accordance with the applicable Indian accounting standard (Ind AS) notified by the Ministry of Affairs.
 - The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 13th August 2024.
 - The auditors of the company have carried out a "Limited Review" of the financial results for the Quarter ended 30th June, 2024 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 and have expressed their unqualified opinion.
 - Previous year's figures are re-grouped, re-classified wherever necessary.
 - The Company operates in single segment.

By order of the Board of Directors
For, Odyssey Corporation Limited

Harmesh
Director

DIN: 01875252

Date: 13th August 2024

Place: Mumbai

For ABN & CO.

Partner



SC Kabra (M/N 035604)
FRN 004447C