

Date: 11.02.2022

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

**Ref.BSE Scrip Code: 531996**

**Subject: - Outcome of the Meeting of Board of Directors held on Friday, February 11, 2022 at 04:30 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. Friday, February 11, 2022, 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 31<sup>st</sup> December, 2021, after these results are reviewed by the Audit Committee.

We further inform you that the Board Meeting commenced at 04:30 pm today and concluded at 06.15 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 December 31, 2021.
2. Limited Review Report.



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

6719417@gmail.com

**Independent Auditor's Limited Review Report on unaudited standalone quarterly and year-to-date financial results of the Company 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 financial results of Odyssey Corporation Limited for the quarter and period ended on 31st December, 2021. This statement is the responsibility of the Company's Management and has been 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements 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 is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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, prepared in accordance with applicable 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: 11/02/2022

UDIN : 22035604ABKTKR2493



OFFICES

410/2021 1225229/1044770





**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 Limited Review Report on consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To  
The Board of Directors,  
M/s. ODYSSEY CORPORATION LIMITED  
Mumbai

Dear Sir,

We have reviewed the accompanying statement of Consolidated unaudited financial results (the "Statement") of ODYSSEY CORPORATION LIMITED ("the Company"), for the quarter and period ended on December 31, 2021 where in are included unaudited financial results of its subsidiaries. (the "Statement") attached herewith. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors

The preparation of the Statement 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 relevant rules issued there under and other accounting principles generally accepted in India is the responsibility of Company's management and has been approved by Board of Directors of the Company. Our responsibility is to issue a report on this statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We do not performed an Audit and accordingly, we do not express an Audit opinion.



## **OFFICES**

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

Durg ☎ 0788-2325820

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.

Based on our review conducted as above, 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 applicable Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under 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 Disclosures requirements) Regulations, 2015, in 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: 11/02/2022

UDIN: 22035604ABKQEX2739



## ODYSSEY CORPORATION LTD

Consolidated Financial Results

Unaudited Financial Results for the Quarter and Nine Month Ended on 31 December, 2021

Sr. No	Particulars	For the Quarter Ended on			For the Nine Month Ended		(Rs. In Lacs)
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	For the Year Ended on
		Un-audited					Audited
I	Revenue from operations	2,012.97	3,852.23	220.13	8,139.30	220.13	1892.91
II	Other income	102.16	169.31	75.96	395.54	264.63	924.98
III	<b>Total Revenue (I + II)</b>	<b>2,115.13</b>	<b>4,021.54</b>	<b>296.09</b>	<b>8,534.84</b>	<b>484.76</b>	<b>2,817.89</b>
IV	<b>Expenses:</b>						
	Cost of materials consumed	-	-	-	-	-	-
	Purchase of Stock-in-Trade	1,727.96	3,876.36	421.02	7,985.96	421.02	2127.59
	Changes in Inventories of finished goods, work-in-progress and Stock-in-Trade	299.10	(53.98)	(206.03)	(59.36)	(207.16)	(287.10)
	Employee Benefit Expense	13.68	10.82	9.50	32.53	23.27	31.55
	Financial Costs	0.87	1.11	0.92	3.75	0.92	3.16
	Depreciation and Amortization Expense	5.01	5.45	6.22	16.25	13.85	19.72
	Other Expenses	25.06	37.52	16.58	81.07	41.69	71.53
	<b>Total Expense</b>	<b>2071.68</b>	<b>3877.28</b>	<b>248.21</b>	<b>8,060.20</b>	<b>293.59</b>	<b>1966.45</b>
V	Profit before exceptional and extraordinary items and tax	43.45	144.26	47.88	474.64	191.17	851.44
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	43.45	144.26	47.88	474.64	191.17	851.44
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII - VIII)	43.45	144.26	47.88	474.64	191.17	851.44
X	<b>Tax expense:</b>						
	(1) Current tax	-	-	-	-	-	-
	(2) Income Tax of Earlier Year	-	-	-	-	26.5	(44.00)
	MAT credit Entitlement	-	-	-	-	-	-
	(2) Deferred tax	0.24	(2.90)	0.59	(2.68)	3.19	(0.21)
XI	Profit(Loss) from the period from continuing operations	43.21	147.16	47.29	477.32	161.48	632.09
XII	Minority Interest	(0.12)	(0.03)	(0.08)	(0.35)	(2.74)	(3.21)
XIII	Profit(Loss) from the period from continuing operations (after minority interest)	43.33	147.19	47.37	477.67	164.22	628.88
XIV	Other Comprehensive income (net of tax)	-	21.43	-	19.38	0.20	6.91
	Item that will be reclassified in profit & loss a/c	-	-28.64	-	25.90	0.31	10.00
	Income Tax relating to items that will be reclassified to Profit & Loss A/c	-	(7.21)	-	(6.52)	(0.11)	(3.09)
XV	Total Comprehensive Income for the period (XIII+XIV)	43.33	168.62	47.37	497.05	164.42	635.79
XVI	Net Profit Attributable to:						
a)	Owners of the company	19.04	64.68	20.81	209.89	72.16	276.33
b)	Non Controlling Interest	24.29	82.51	26.56	267.78	92.06	352.55
	<b>Other Comprehensive Income attributable to</b>						
a)	Owners of the company	-	9.42	-	8.52	0.09	3.04
b)	Non Controlling Interest	-	12.01	-	10.86	0.11	3.87
	<b>Total Comprehensive income attributable to</b>						
a)	Owners of the company	19.04	74.09	20.81	218.40	72.25	279.37
b)	Non Controlling Interest	24.29	94.53	26.56	278.65	92.17	356.42
XVII	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	1,969.71
XVIII	Reserves excluding revaluation reserves	-	-	-	-	-	4,267.47
XIX	a) Earning per equity share before Exceptional items						
	(1) Basic	0.11	0.37	0.12	1.21	0.42	1.60
	(2) Diluted	0.11	0.37	0.12	1.21	0.42	1.60
	b) Earning per equity share after Exceptional items						
	(1) Basic	0.11	0.37	0.12	1.21	0.42	1.60
	(2) Diluted	0.11	0.37	0.12	1.21	0.42	1.60

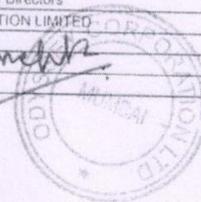
**Notes:**

- 1) The Above Financial results for the quarter and nine month ended 31st December, 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 11th February, 2022
- 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, 2021 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 and have expressed their unqualified opinion
- 4) The Company's business activity fall within a single primary business segment.
- 5) Previous year's figures are re-grouped, re-classified wherever necessary.

Date: 11.02.2022  
Place: Mumbai

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

*[Signature]*  
Director



*[Signature]*  
S.C. Kabra

FRN 004447C

CA MN 035604