

ODYSSEY TECHNOLOGIES LIMITED

(CIN : L51909TN1990PLC019007)

Regd office: 5th Floor, Dowlath Towers, 63 Taylors Road, Kilpauk, Chennai - 600 010

UNAUDITED STATEMENT OF STANDALONE FINANCIAL RESULTS
FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

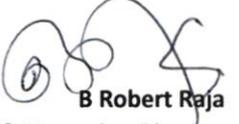
Rs.in Lakhs

SL. NO	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		(1)	(2)	(3)	(4)	(5)	(6)
I	Revenue from operations	628.84	558.03	571.60	1,704.61	1,627.29	2,419.30
II	Other income	58.02	46.82	52.20	150.81	122.58	178.82
III	Total Income (I+II)	686.86	604.85	623.80	1,855.42	1,749.87	2,598.12
IV	Expenses						
	Employee benefits expense	445.24	450.55	378.15	1,326.19	1,159.16	1,527.69
	Depreciation and amortisation expenses	58.28	57.99	70.23	173.54	205.60	276.01
	Other expenses	68.14	61.84	60.50	185.09	163.21	229.20
	Total expenses (IV)	571.66	570.38	508.88	1,684.82	1,527.97	2,032.90
V	Profit before exceptional items and tax (III-IV)	115.20	34.47	114.92	170.60	221.90	565.22
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before Tax (V-VI)	115.20	34.47	114.92	170.60	221.90	565.22
VIII	Tax expense :						
	(1) Current Tax	29.43	9.78	28.64	44.39	56.74	130.42
	(2) Deferred Tax Liability / (Asset)	0.14	0.10	3.35	0.33	3.20	(1.81)
IX	Profit for the period (VII-VIII)	85.63	24.59	82.93	125.88	161.96	436.61
X	Other Comprehensive Income / (Loss) - Net of Tax: Items that are not reclassified subsequently to profit or loss:						
	Remeasurement of defined employee benefit plans	(3.61)	9.56	(2.74)	(4.87)	(30.28)	(32.77)
XI	Total Comprehensive Income	82.02	34.15	80.19	121.01	131.68	403.84
XII	Paid-up equity share capital (Face value Rs. 10)	1,580.71	1,580.71	1,577.88	1,580.71	1,577.88	1,577.88
XIII	Other Equity						3,160.89
XIV	Earnings Per Equity Share of Rs.10/- each (EPS) [Not annualised*] (in Rs.)						
	- Basic	0.54*	0.16*	0.53*	0.80*	1.03*	2.77
	- Diluted	0.54*	0.16*	0.53*	0.79*	1.02*	2.74
	(for Continuing Operations)						

Notes:

1. The standalone unaudited financial results for the quarter and nine months ended 31st December 2023 have been subjected to limited review by the statutory auditors. The results have been reviewed by the audit committee and approved and taken on record by the Board of Directors at the meeting held on 29th January 2024.
2. The above financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with the Rules made thereunder, as may be amended from time to time.
3. The company is engaged in the business of 'software product license and related services' and therefore, has only one reportable segment in accordance with Ind-AS 108.
4. The above results for the quarter and nine months ended 31st December 2023 are available on the Bombay Stock Exchange website. (URL:www.bseindia.com/corporates), and on the company's website (URL:www.odysseytec.com/investors)
5. Previous period's/year's figures have been regrouped wherever necessary to conform to the current period's classification.

Chennai
Date : 29th January 2024


B Robert Raja
Chairman & Managing Director



Sekar & Co.,
CHARTERED ACCOUNTANTS

"LVR Centre", Third Floor, 7, Seshadri Road, Alwarpet, Chennai - 600 018
☎: +91-44- 2854 1061 / 2854 5000 e-mail : sekarandco2017@gmail.com

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED
FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS
AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED**

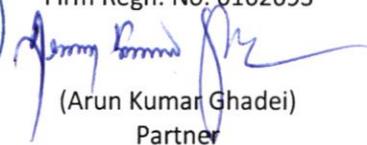
Review Report to
The Board of Directors of
ODYSSEY TECHNOLOGIES LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Odyssey Technologies Limited** ["the Company"] for the quarter ended 31st December 2023 and year to date from 1st April 2023 to 31st December 2023 (hereinafter referred to as 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 Regulations"), read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19th July 2019 ("the Circular").
2. 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, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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 aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the Circular including the manner in which it is to be disclosed, or that it contains any material misstatement.

Chennai
29th January 2024



For M/s. Sekar & Co.,
Chartered Accountants
Firm Regn. No. 016269S


(Arun Kumar Ghadei)
Partner

Membership No. : 230158
UDIN - 24230158BKFPWZ8968