

February 01, 2025

The Manager – Listing  
**BSE Limited**  
Phiroze Jeejeebhoy Towers  
Dalal Street,  
Mumbai – 400 001

Dear Sir,

Sub : Integrated Filing (Financial) for the quarter ended December 31, 2024

Ref : Scrip Code- 530175

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated Jan 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter ended December 31, 2024.

The above document is also available on the Company's website [www.odysseytec.com](http://www.odysseytec.com)

Thanking you,

Yours faithfully,  
**For Odyssey Technologies Limited**



**B. Purnima**  
**Company Secretary & Compliance Officer**

Encl : As above

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, 2024

Rs.in Lakhs

SL NO	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		(1)	(2)	(3)	(4)	(5)	(6)
I	Revenue from operations	724.90	567.87	628.84	1,981.17	1,704.61	2,633.17
II	Other income	75.35	71.53	58.02	206.16	150.81	209.12
III	<b>Total Income (I+II)</b>	<b>800.25</b>	<b>639.40</b>	<b>686.86</b>	<b>2,187.33</b>	<b>1,855.42</b>	<b>2,842.29</b>
IV	<b>Expenses</b>						
	Employee benefits expense	481.45	481.59	445.24	1,455.25	1,326.19	1,757.26
	Depreciation and amortisation expenses	51.27	51.10	58.28	151.27	173.54	233.10
	Other expenses	92.09	72.37	68.14	226.92	185.09	254.33
	<b>Total expenses (IV)</b>	<b>624.81</b>	<b>605.06</b>	<b>571.66</b>	<b>1,833.44</b>	<b>1,684.82</b>	<b>2,244.69</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>	<b>175.44</b>	<b>34.34</b>	<b>115.20</b>	<b>353.89</b>	<b>170.60</b>	<b>597.60</b>
VI	Exceptional items	-	-	-	-	-	-
VII	<b>Profit before Tax (V-VI)</b>	<b>175.44</b>	<b>34.34</b>	<b>115.20</b>	<b>353.89</b>	<b>170.60</b>	<b>597.60</b>
VIII	Tax expense :						
	(1) Current Tax	45.45	9.68	29.43	92.90	44.39	152.18
	(2) Deferred Tax Liability / (Asset)	(0.46)	(0.44)	0.14	(1.64)	0.33	0.64
IX	<b>Profit for the period (VII-VIII)</b>	<b>130.45</b>	<b>25.10</b>	<b>85.63</b>	<b>262.63</b>	<b>125.88</b>	<b>444.78</b>
X	<b>Other Comprehensive Income / (Loss) - Net of Tax: Items that are not reclassified subsequently to profit or loss:</b>						
	Remeasurement of defined employee benefit plans	5.25	(14.20)	(3.61)	(4.84)	(4.87)	(19.53)
XI	<b>Total Comprehensive Income</b>	<b>135.70</b>	<b>10.90</b>	<b>82.02</b>	<b>257.79</b>	<b>121.01</b>	<b>425.25</b>
XII	Paid-up equity share capital (Face value Rs. 10)	1,586.71	1,586.71	1,580.71	1,586.71	1,580.71	1,580.71
XIII	Other Equity						3,606.07
XIV	<b>Earnings Per Equity Share of Rs.10/- each (EPS)</b> <b>[Not annualised*] (in Rs.)</b>						
	- Basic	0.87*	0.16*	0.54*	1.66*	0.80*	2.81
	- Diluted	0.87*	0.16*	0.54*	1.65*	0.79*	2.78
	(for Continuing Operations)						

**Notes:**

1. The unaudited standalone financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The above unaudited standalone financial results have been reviewed and recommended by the Audit committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on February 01, 2025. The statutory auditors have carried out a limited review for the quarter and nine months ended December 31, 2024 and have issued an unmodified review report thereon.
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 December 31, 2024 are available on the Bombay Stock Exchange website (URL:[www.bseindia.com/corporates](http://www.bseindia.com/corporates)), and on the company's website (URL:[www.odysseytec.com/investors](http://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 : February 01, 2025**

  
**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 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**

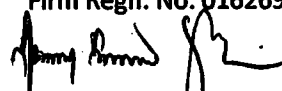
Review Report to  
The Board of Directors of  
**ODYSSEY TECHNOLOGIES LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Odyssey Technologies Limited ["the Company"] for the quarter ended 31<sup>st</sup> December 2024 and year to date from 1<sup>st</sup> April 2024 to 31<sup>st</sup> December 2024 (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 19<sup>th</sup> 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  
1<sup>st</sup> February 2025



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

  
(Arun Kumar Ghadei)  
Partner

Membership No. : 230158  
UDIN – 25230158BMIYYZ3253

**B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.**

- **Not Applicable** -

**C. DISCLOSURE OF OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES**

- **Not Applicable** -

**D. DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2<sup>nd</sup> and 4<sup>th</sup> quarter)**

- **Not Applicable** -

**E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4<sup>th</sup> quarter)**

- **Not Applicable** -