

Date: 27.05.2026

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 Wednesday, May 27, 2026.

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. Wednesday, May 27, 2026 at 02:30 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, 2026.
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, 2026.
3. Considered and Approved the Appointment of M/s Yogesh Bhuva & 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

The detailed profile of M/s Yogesh Bhuva & Co., Chartered Accountants, 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".

We further inform you that the Board Meeting commenced at 02:30 pm today and concluded at 03:40 PM

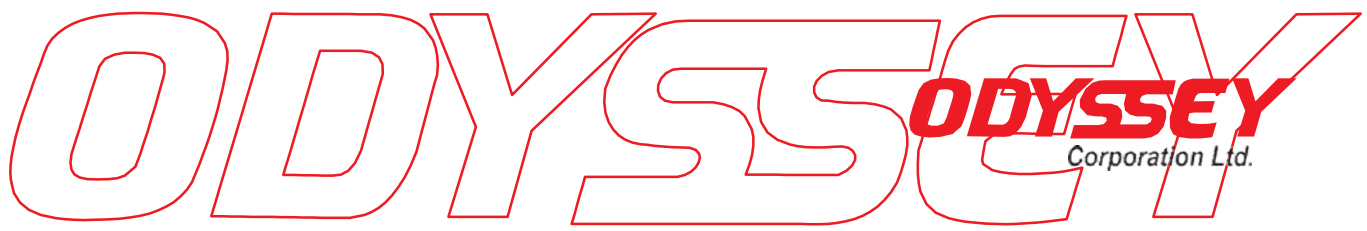
Kindly take same on your records.

Thanking You,

For Odyssey Corporation Limited

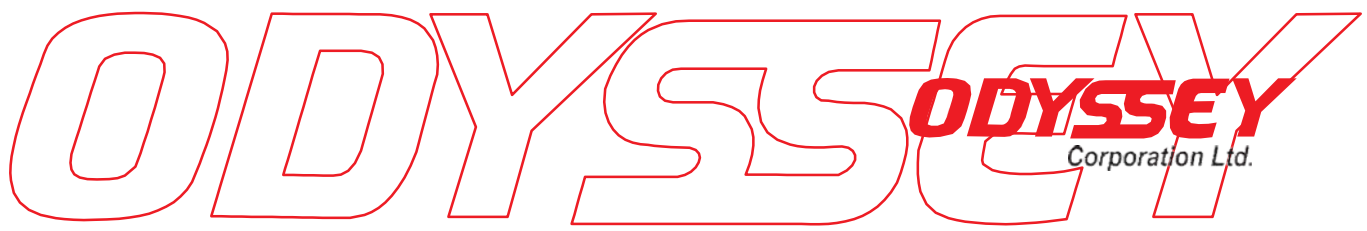
Wilson Marshal John
Whole-Time Director
DIN: 02044154

B-102, Hari Darshan bldg, Bhogilal Phadia Road, Kandivali (West), Mumbai - 400 067.
Tel.: +91 22 2807 3468 / 69 • E: odysseycl9999@gmail.com • www.odysseycorp.in
CIN : L67190MH1995PLC085403



Encl:

1. Audited Financial Results (Standalone & Consolidated) for the quarter and year ended March 31, 2026 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.
4. Statement of Deviation/ Variation in utilization of funds raised.



Annexure -1

Appointment of M/s. Yogesh Bhuvu & Co., Chartered Accountants, as the Internal Auditor of the Company

Sr. No.	PARTICULARS	DISCLOSURES
1.	Name of the Internal Auditor	M/s Yogesh Bhuvu & 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 Bhuvu & Co. was appointed as Internal Auditor of the Company at the Board Meeting held 27.05.2026 for the financial year 2026-27 at a remuneration as decided by the Board of Directors and the firm mutually.
4.	Brief profile	Yogesh Bhuvu & 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



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, 2026 ('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:

- are presented in accordance with the requirements of Regulation 33 of the listing regulations and
- 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, 2026.



OFFICES

Indore (H.O.) ☎ 0731 - 4108626
Durg (CG)

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 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 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.

Materiality is the magnitude of misstatements in the Annual Standalone Annual Financial Result that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

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, 2026 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 blue ink, appearing to read "S C Kabra".

S C Kabra
Partner
M N. 035604
Place: Mumbai
Date: 27/05/2026
UDIN: 26035604WCXVBU7292

ODYSSEY CORPORATION LIMITED
CIN NO.L67190MH1995PLC085403

Standalone Audited Financial Results for the Quarter and Year Ended on 31st March, 2026

(Rs. In Lacs)

Sr. No	Particulars	For the Quarter Ended on			For the Year Ended on	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	1,978.70	788.54	1,313.27	4,661.53	2833.99
II	Other Income	965.86	446.71	211.25	1,701.62	739.59
III	Total Revenue (I +II)	2,944.56	1,235.25	1,524.52	6,363.15	3,573.58
IV	Expenses:					
	Cost of materials consumed		-		5409.60	3170.81
	Purchase of Stock-in-Trade	2,203.39	1,049.91	1,342.36		
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	10.54	(178.48)	(7.16)	(598.82)	(383.10)
	Employee Benefit Expense	10.91	20.15	13.26	56.54	61.42
	Financial Costs	0.03	0.01	0.02	0.07	0.06
	Depreciation and Amortization Expense	12.86	12.87	12.74	52.62	49.97
	Other Expenses	132.66	87.97	238.04	315.33	344.66
	Total Expense	2370.39	992.43	1599.26	5235.34	3243.82
V	Profit before exceptional and extraordinary items and tax	574.17	242.82	(74.74)	1,127.81	329.76
VI	Exceptional Items	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	574.17	242.82	(74.74)	1,127.81	329.76
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit before tax (VII - VIII)	574.17	242.82	(74.74)	1,127.81	329.76
X	Tax expense:					
	(1) Current tax	46.00	35.00	44.80	160.00	44.80
	(2) Income Tax of Earlier Year	-	-	-	-	-
	(3) Deferred tax	0.19	0.12	1.30	0.56	2.85
	Profit(Loss) from the Period after Tax (V-VI)	527.98	207.70	(120.84)	967.25	282.11
XI	Profit(Loss) from the period from continuing operations	527.98	207.70	(120.84)	967.25	282.11
XII	Other Comprehensive income (net of tax)	(484.38)	(810.03)	(5,337.45)	(726.77)	2,260.63
	Item that will be reclassified in P&L A/C	(647.29)	(1,082.46)	(7,132.58)	(975.82)	3,020.94
	Income Tax relating to item that will be reclassified to P&L A/C	162.91	272.43	1,795.13	249.05	(760.31)
XIII	Total Comprehensive Income for the period (XI+XII)	43.60	(602.33)	(5,458.29)	240.48	2,542.74
		4,082.42	3,752.42	3,752.42	4,082.42	3,752.42
XIV	Paid-up Equity share capital (at par Value of Rs.5 each)				13,632.53	12,798.04
XV	Reserves excluding revaluation reserves					
XVI	a)Earning per equity share before Exceptinal items					
	(1) Basic	0.59	0.28	(0.16)	1.18	0.53
	(2) Diluted	0.55	0.21		1.00	0.38
	b)Earning per equity share after Exceptinal items					
	(1) Basic	0.59	0.28	(0.16)	1.18	0.53
	(2) Diluted	0.55	0.21	-	1.00	0.38

Notes:

- The Above Financial results for the quarter and Year ended 31st March, 2026 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 27 th May 2026.



S.C. Kabra

M.N - 035604

FRN - 004447C

- 3) Pursuant to the notification by the Ministry of Labour and Employment on 21 November 2025 of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as "the Labour Codes"), the Group has recognized the impact of the changes notified in the Code during the year ended 31st March 2026
- 4) During the year company has converted 66,00,000 warrants of Rs 14/- each into 66,00,000 equity shares of Rs 5/- each and balance RS 9/- per warrants credited into securities premium account. Hence equity share capital has been increased from 3752.42 Lacs to 4082.42 Lacs and securities premium account from 7324.07 Lacs to 7918.07 Lacs .
- 5) The Auditors of the Company have carried out a "Audit " of the Financial Results for the Quarter and year ended 31st March 2026 in terms of regulation 33 of the SEBI (LODR) Regulations,2015 and have expressed unqualified Opinion.
- 6) The Company's business activity fall within a singal primary business segment.
- 7) Figure for the quarter ended March 31, 2026 and March 31, 2025 represent the difference between audited figures in respect of full financial year and unaudited figures upto nine months of the respective financial year.
- 8). Previous year's figures are re-grouped, Re-classified wherever found necessary.

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

Wilson Marshal John (Whole Time Director)
DIN NO.02044154

Date: 27/05/2026
Place: Mumbai



Handwritten signature

S.c. Kabra
M.N. - 035604
FRN - 004447C

ODYSSEY CORPORATION LIMITED		
CIN NO. L67190MH1995PLC085403		
Standalone Audited Statement of Assets and Liabilities as on 31/03/2026		(Rs. In Lacs)
Particulars	31.03.2026 (Audited)	31-03-025 (Audited)
ASSETS :		
[1] Non-Current Assets:	352.72	413.48
(a) Property, Plant and Equipment	-	-
(b) Capital Work - In - Progress	-	-
(c) Goodwill on Consolidation	0.06	0.11
(d) Other Intangible assets	-	-
(e) Financial Assets	4,272.32	7,670.81
(i) Investments	-	-
(ii) Loans	-	-
(iii) Other Financial Assets	-	-
(f) Deferred tax assets	2,923.59	3,588.84
(g) Other non-current assets	-	-
(h) Loans and Advances	7,548.69	11,673.24
Total Non Current Assets		
[2] Current Assets:	1,118.05	519.23
(a) Inventories	-	-
(b) Financial Assets	1,802.68	-
(i) Investments	-	-
(ii) Trade Receivables	594.45	312.53
(iii) Cash & Cash Equivalents	-	-
(iv) Bank Balance other than (iii) above	7,377.55	5,328.76
(v) Loans	65.26	58.61
(vi) Other Financial Assets	80.56	156.30
(c) Current Tax (Assets)	526.30	384.86
(d) Other Current Assets	-	-
Total Current Assets	11,564.85	6,760.29
TOTAL ASSETS	19,113.54	18,433.53
EQUITY AND LIABILITIES:		
Equity:	4,082.42	3,752.42
(a) Equity Share Capital	13,632.53	12,798.04
(b) Other Equity	539.00	770.00
(c) Warrants	-	-
Total Equity	18,253.95	17,320.46
Liabilities:		
[1] Non-Current Liabilities		
(a) Financial Liabilities	-	-
(i) Borrowings	-	-
(ii) Other financial Liabilities	-	-
(b) Provisions	811.88	1,060.37
(c) Deferred tax Liabilities	811.88	1,060.37
Total Non-Current Liabilities	811.88	1,060.37
[2] Current Liabilities:		
(a) Financial liabilities	-	-
(i) Borrowings	11.91	19.10
(ii) Trade payables	-	-
(ii) Other financial Liabilities	35.80	33.60
(b) Other current liabilities	-	-
(c) Provisions	-	-
(d) Current Tax Liabilities (Net)	47.71	52.70
Total Current Liabilities	47.71	52.70
TOTAL EQUITY AND LIABILITIES	19,113.54	18,433.53
By Order of the Board of Directors For, Odyssey Corporation Limited		
Whole Time Director (Wilson Marshal John)		
DIN No. 02044254		
Date: 27/05/2026		
Place: Mumbai		



Wilson
S. C. Kabra
M.N. - 035604
F.N. - 0044476



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 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, 2026 ("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:

- Odyssey Global Private Limited
- Odyssey Infrabuild Private Limited
- 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, 2026.



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 safeguards.

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.

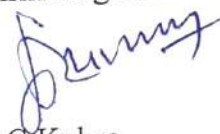
On our opinion on the statement in respect of above is not modified with respect to our reliance on the work done and the reports of the other auditors and other financial information certified by the Management.



The consolidated annual financial results includes the results for the quarter ended March 31, 2026 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




S C Kabra
Partner
M N. 035604
Place: Mumbai
Date: 27/05/2026
UDIN: 26035604DDBIOC6783

ODYSSEY CORPORATION LTD

Consolidated Financial Results

CIN NO L67190MH1995PLC085403

Audited Financial Results for the Quarter and Year Ended on 31st March, 2026

(Rs. In Lacs)

Sr. No	Particulars	For the Quarter Ended on			For the Year Ended on	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Un-audited	Audited	Audited	Audited
I	Revenue from operations	2,146.20	788.53	1,313.27	4,937.73	2833.99
II	Other Income	1,002.12	485.25	271.92	1,848.30	932.82
III	Total Revenue (I+II)	3,148.32	1,273.78	1,585.19	6,786.03	3,766.81
IV	Expenses:					
	Project Expenses	59.20	67.31	0.63	257.09	0.63
	Purchase of Stock-in-Trade	2,203.39	1,110.41	1,342.36	5,470.10	3170.81
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	87.45	(270.87)	(7.79)	(634.09)	(383.73)
	Employee Benefit Expense	15.29	26.01	18.64	78.43	71.75
	Financial Costs	37.89	0.02	(22.26)	37.98	13.73
	Depreciation and Amortization Expense	15.13	15.14	15.06	61.70	53.05
	Other Expenses	165.74	97.88	246.81	363.33	357.50
	Total Expense	2584.09	1045.90	1593.45	5634.54	3283.74
V	Profit before exceptional and extraordinary items and tax	564.23	227.88	(8.26)	1,151.49	483.07
VI	Exceptional Items	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	564.23	227.88	(8.26)	1,151.49	483.07
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit before tax (VII - VIII)	564.23	227.88	(8.26)	1,151.49	483.07
X	Tax expense:					
	(1) Current tax	44.00	33.70	58.64	168.70	81.80
	(2) Income Tax of Earlier Year	0.25	-	-	0.25	-
	(3) Deferred tax	0.12	0.04	1.12	0.21	2.17
XI	Profit(Loss) for the period from continuing operations	519.86	194.14	(68.02)	982.33	399.10
XII	Minority Interest	(7.40)	(0.52)	10.69	(0.40)	23.50
XIV	Profit(Loss) for the period from continuing operations	527.26	194.66	(78.71)	982.73	375.60
XV	Other Comprehensive income (net of tax)	(484.38)	(810.03)	(5,337.45)	(726.77)	2,260.63
	Item that will be reclassified in P&L A/C	(647.29)	(1,082.46)	(7,132.58)	(975.82)	3,020.94
	Income Tax relating to item that will be reclassified to P&L A/C	162.91	272.43	1,795.13	249.05	(760.31)
XVI	Total Comprehensive Income for the period (XIII+XIV)	42.88	(615.37)	(5,416.16)	255.96	2,636.23
XVII	Net Profit Attributable to:					
a)	Owners of the company	254.35	74.50	(30.12)	474.07	143.74
b)	Non Controlling Interest	272.91	120.16	(48.59)	508.66	231.86
	Other Comprehensive income attributable to					



Sunny

S. C. Kabra

MN - 035604

FRN - 004447C

Owners of the company					865.14
Non Controlling Interest	(233.66)	(310.00)	(2,042.64)	(350.59)	1,395.49
Total Comprehensive income attributable to	(250.72)	(500.03)	(3,294.81)	(376.18)	
Owners of the company					
Non Controlling Interest	20.69	(235.50)	(2,072.76)	123.48	1,008.88
Paid-up Equity share capital (at par Value of Rs.5 each)	22.19	(379.87)	(3,343.40)	132.48	1,627.35
Reserves excluding revaluation reserves	4,082.42	3,752.42	3,752.42	4,082.42	3,752.42
				13,224.89	12,381.06
a)Earning per equity share before Exceptional items					
(1) Basic			(0.13)	1.20	0.75
(2) Diluted	0.59	0.26	(0.09)	1.01	0.38
b)Earning per equity share after Exceptional items	0.54	0.20			
(1) Basic			(0.13)	1.20	0.75
(2) Diluted	0.59	0.26	(0.09)	1.01	0.38
	0.54	0.20			

Notes:

- 1) The Above Financial results for the quarter and Year ended 31st March, 2026 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 27 th May 2026.
- 3) Pursuant to the notification by the Ministry of Labour and Employment on 21 November 2025 of the Code on Wages, 2019, 'the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as "the Labour Codes"), the Group has recognized the impact of the changes notified in the Code during the year ended 31st March 2026
- 4) During the year company has converted 66,00,000 warrants of Rs 14/- each into 66,00,000 equity shares of Rs 5/- each and balance RS 9/- per warrants credited into securities premium account. Hence equity share capital has been increased from 3752.42 Lacs to 4082.42 Lacs and securities premium account from 7324.07 Lacs to 7918.07 Lacs .
- 5) The Auditors of the Company have carried out a "Audit " of the Financial Results for the Quarter and year ended 31st March 2026 in terms of regulation 33 of the SEBI (LODR) Regulations,2015 and have expressed unqualified Opinion.
- 6) The Company's business activity fall within a singal primary business segment.
- 7) Figure for the quarter ended March 31, 2026 and March 31, 2025 represent the difference between audited figures in respect of full financial year and unaudited figures upto nine months of the respective financial year.
- 8). Previous year's figures are re-grouped, Re-classified wherever found necessary.

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



Wilson Marshal Jha (Whole Time Director)
DIN NO.02044154

Date: 27/05/2026
Place: Mumbai



S. C. Kabra
S. C. Kabra
MN - 035604
FRN - 004447 C

Odyssey Corporation Limited

CIN NO L67190MH1995PLC085403

Consolidated Audited Statement of Assets and Liabilities as on 31/03/2026

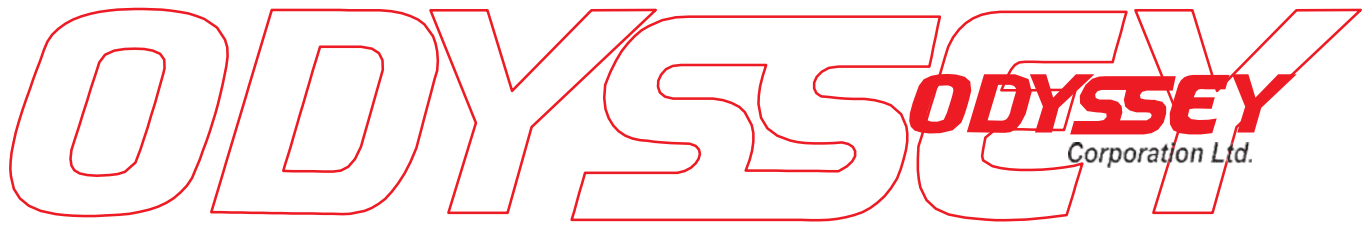
(Rs. In Lacs)

Particulars	31.03.2026 (Audited)	31-03-2025 (Audited)
ASSETS:		
[1] Non-Current Assets:		
(a) Property, Plant and Equipment	494.88	484.69
(b) Capital Work - In - Progress	-	-
(c) Goodwill on Consolidation	-	-
(d) Other Intangible assets	0.06	0.11
(e) Financial Assets		7,942.97
(i) Investments	4,444.47	-
(ii) Loans	-	-
(iii) Other Financial Assets	-	-
(f) Deferred tax assets	-	-
(g) Other non-current assets	-	-
(h) Loans and Advances	-	-
Total Non Current Assets	4,939.41	8,427.77
[2] Current Assets:		
(a) Inventories	1,174.13	519.86
(b) Financial Assets		-
(i) Investments	1,802.68	-
(ii) Trade Receivables	254.82	1,179.86
(iii) Cash & Cash Equivalents	635.18	-
(iv) Bank Balance other than (iii) above	-	6,855.56
(v) Loans	8,651.79	60.05
(vi) Other Financial Assets	81.50	132.63
(c) Current Tax (Assets)	87.20	1,595.51
(d) Other Current Assets	1,810.97	-
Total Current Assets	14,498.27	10,343.47
TOTAL ASSETS	19,437.68	18,771.24
EQUITY AND LIABILITIES:		
Equity:		
(a) Equity Share Capital	4,082.42	3,752.42
(b) Other Equity	13,224.89	12,381.06
(C) Warrants	539.00	770.00
Total Equity	17,846.31	16,903.48
Minority Interest	-	14.56
Liabilities:		
[1] Non-Current Liabilities		
(a) Financial Liabilities		-
(i) Borrowings	-	-
(ii) Other financial Liabilities	-	-
(b) Provisions	810.84	1,059.68
(c) Deferred tax Liabilities	-	-
Total Non-Current Liabilities	810.84	1,059.68
[2] Current Liabilities:		
(a) Financial liabilities		735.00
(i) Borrowings	689.06	24.92
(ii) Trade payables	50.49	-
(iii) Other financial Liabilities	-	-
(b) Other current liabilities	40.98	33.60
(c) Provisions	-	-
(d) Current Tax Liabilities (Net)	-	-
Total Current Liabilities	780.53	793.52
TOTAL EQUITY AND LIABILITIES	19,437.68	18,771.24
By Order of the board of Directors For, Odyssey Corporation Limited		
Whole Time Director (Wilson Marshal John) DIN No. 02044284		
Date: 27/05/2026		
Place: Mumbai		



Sunny
S. C. Kabra
MN - 035604
FRN - 004447C





Date: 27.05.2026

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, 2026 is with Unmodified Opinion.

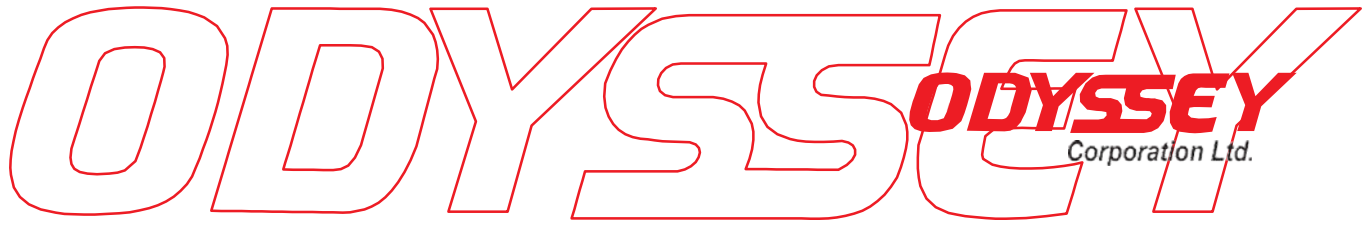
Kindly take same on your records.

Thanking You.

Yours faithfully

For Odyssey Corporation Limited

Wilson Marshal John
Whole-Time Director
DIN: 02044154



Date: 27.05.2026

To,
Department of Corporate Services,
BSE LIMITED
P. J. Towers, Dalal Street,
Mumbai – 400001.

BSE Scrip Code: 531996

Sub: Statement of deviation or variation in the use of proceeds from Allotment of Equity shares on Preferential Basis.

Dear Sir/Madam,

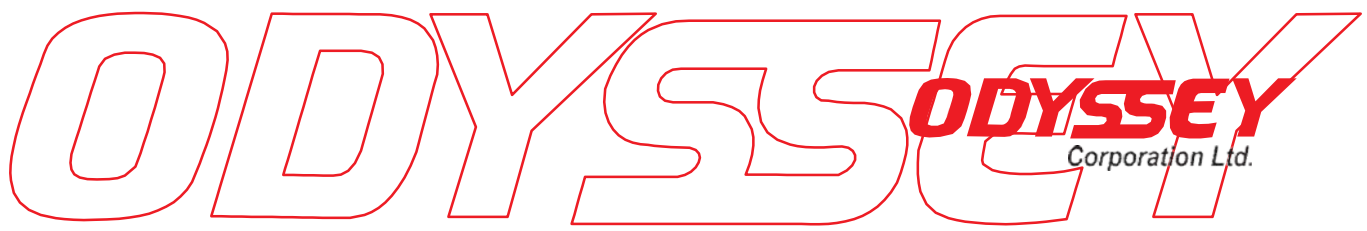
Pursuant to the Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with SEBI Circular No. CIR/CFD/CMD1/162/2019 dated December 24, 2019, it is hereby confirmed that there is no deviation or variation in the use of proceeds from Allotment of Equity shares issued to Promoter and Promoter Group on preferential basis. Please find attached herewith the Statement of deviation or variation.

Kindly take same on your records.

Thanking You,

For Odyssey Corporation Ltd.

Wilson Marshal John
Whole-Time Director
DIN: 02044154

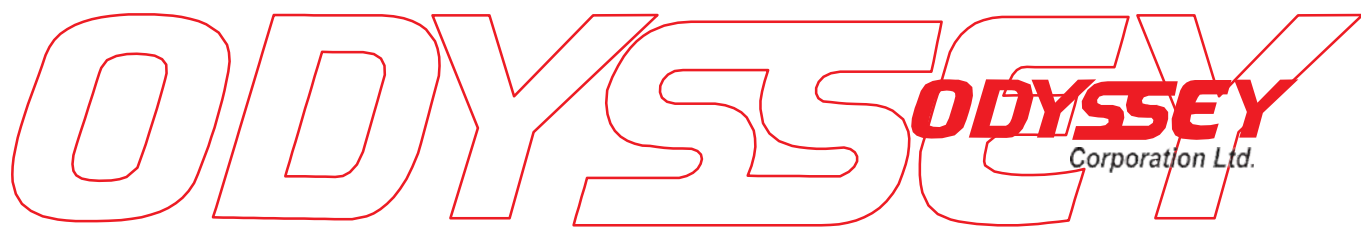


Statement of Deviation/ Variation in utilization of funds raised

Name of listed entity	Odyssey Corporation Limited
Mode of Fund Raising	Preferential Issue of Equity shares
Date of Raising Funds	Allotment of 3,56,54,286 equity shares of Rs. 5/- each issued at a premium of Rs. 9/- to Promoter, Promoter Group and Non-Promoters on a preferential basis on 06.11.2024, accordingly trading and listing approval has been received on 03.01.2025.
Amount Raised	Rs. 49,91,60,004/-
Report filed for Quarter ended	31 st March 2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	-----
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	No Comments
Comments of the auditors, if any	No Comments

Objects for which funds have been raised and where there has been no deviation, in the following table

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilized	Amount of Deviation / Variation for the quarter according to applicable object	Remarks, if any
Amount (in Rs.)						
<p>The Company shall utilize the proceeds from Preferential Issue (in whole or part) one or more, or any combination of the following:</p> <p>(a) Working Capital requirements of Company as well as its Subsidiaries, meeting various operational expenditure of the Company including contingencies;</p> <p>(b) Capital expenditure requirements of Company as well as its Subsidiaries, meeting various capital expenditure of the Company including contingencies;</p> <p>(c) Financing / investing of business opportunities, strategic initiatives;</p> <p>(d) General corporate purpose; and</p> <p>(e) Issue related expenses.</p>	Not Applicable	Rs. 49,91,60,004	Not Applicable	Rs. 49,91,60,004	No Deviation	



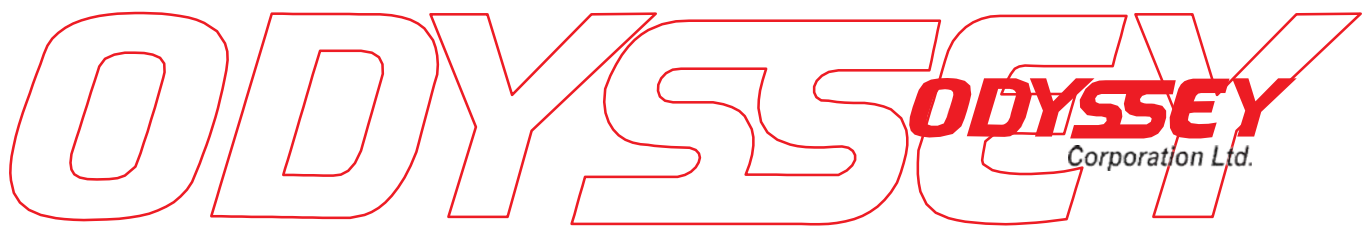
Deviation or variation could mean:

- a) Deviation in the objects or purposes for which the funds have been raised or
- b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

Kindly take the same on your record.

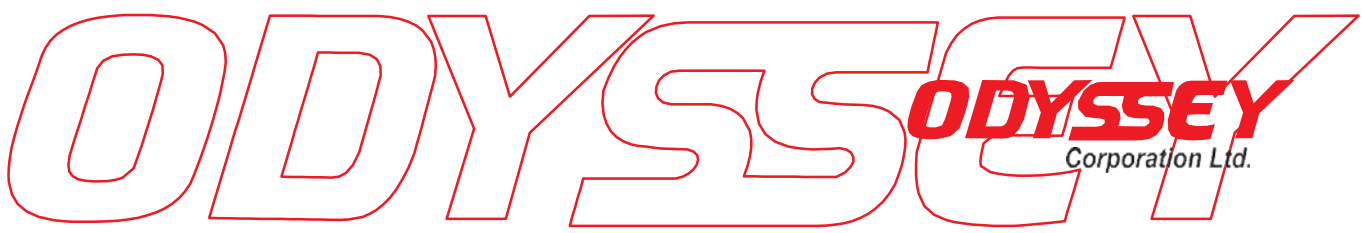
For Odyssey Corporation Limited

Wilson Marshal John
Whole-Time Director
DIN: 02044154



Statement of Deviation/ Variation in utilization of funds raised

Name of listed entity	Odyssey Corporation Limited
Mode of Fund Raising	Preferential Issue of Equity shares
Date of Raising Funds	Allotment of 66,00,000 (Sixty-Six Lakhs) equity shares upon receipt of 75% of the issue price of the Warrants of Rs. 14/- per Warrant to Promoter, Promoter Group on a preferential basis on 03.02.2026.
Amount Raised	Rs. 6,93,00,000/-
Report filed for Quarter ended	31 st March 2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	-----
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	No Comments
Comments of the auditors, if any	No Comments



Objects for which funds have been raised and where there has been no deviation, in the following table						
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilized	Amount of Deviation / Variation for the quarter according to applicable object	Remarks, if any
Amount (in Rs.)						
The Company shall utilize the proceeds from Preferential Issue (in whole or part) one or more, or any combination of the following: (a) Working Capital requirements of Company as well as its Subsidiaries, meeting various operational expenditure of the Company including contingencies; (b) Capital expenditure requirements of Company as well as its Subsidiaries, meeting various capital expenditure of the Company including contingencies; (c) Financing / investing of business opportunities, strategic initiatives; (d) General corporate purpose; and (e) Issue related expenses.	Not Applicable	Rs. 6,93,00,000	Not Applicable	Rs. 6,93,00,000	No Deviation	

Deviation or variation could mean:

- a) Deviation in the objects or purposes for which the funds have been raised or
- b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

Kindly take the same on your record.

For Odyssey Corporation Limited

Wilson Marshal John
Whole-Time Director
DIN: 02044154

B-102, Hari Darshan bldg, Bhogilal Phadia Road, Kandivali (West), Mumbai - 400 067.

Tel.: +91 22 2807 3468 / 69 • E: odysseycl9999@gmail.com • www.odysseycorp.in

CIN: L67190MH1995PLC085403