

Date: 30th October, 2025

Scrip Code : 530175

The Manager-Listing **BSE Limited**Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai-400 001.

Dear Sir,

Sub: Outcome of the Board meeting held on 30<sup>th</sup> October, 2025

Ref: Regulations 30 and 33 of SEBI (Listing Obligations & Disclosure Requirements)

Regulations, 2015

With reference to the above subject, a meeting of the Board of Directors of Odyssey Technologies Limited was held today, the 30<sup>th</sup> day of October, 2025 at 3:30 P.M. at the Registered Office of the Company. Among others, the businesses as specified below were transacted at the meeting:-

1) The Unaudited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2025 and the Limited Review Report issued by M/s. Sekar & Co., Chartered Accountants, Chennai, [Firm Registration. No. 016269S], Statutory Auditors of the Company pursuant to Regulation 33 of Chapter IV of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and placed before the Board of Directors of the Company in their meeting held today. The same are approved and taken on record by the Board.

The Unaudited Financial Results for the quarter and half year ended 30th September 2025 and the Limited Review Report are also available in the website of the company at www.odysseytec.com/Investors and are enclosed herewith for your kind perusal.

The meeting commenced at 3:30 P.M. and concluded at 4:30 P.M.

The Company confirms that the Trading Window for dealing in the securities of the company shall be opened on  $2^{nd}$  November, 2025.

Kindly take this information on record and confirm compliance.

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 HALF YEAR ENDED SEPTEMBER 30, 2025

Rs.in Lakhs

		QUARTER ENDED		D	HALF YEAR ENDED		YEAR ENDED
SL.	,	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
NO	PARTICULARS	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		(1)	(2)	(3)	(4)	(5)	(6)
ı	Revenue from operations	676.15	601.21	567.87	1,277.36	1256.27	2,725.69
11	Other income	66.83	73.52	71.53	140.35	130.81	280.59
III	Total Income (I+II)	742.98	674.73	639.40	1,417.71	1,387.08	3,006.28
IV	Expenses						
	Employee benefits expense	507.13	474.37	481.59	981.50	973.80	1,927.99
3	Depreciation and amortisation expenses	44.08	42.36	51.10	86.44	100.00	202.76
	Other expenses	75.47	85.02	72.37	160.49	134.83	292.70
	Total expenses (IV)	626.68	601.75	605.06	1,228.43	1,208.63	2,423.45
٧	Profit before exceptional items and tax (III-IV)	116.30	72.98	34.34	189.28	178.45	582.83
VI	Exceptional items	-	-	-		-	-
VII	Profit before Tax (V-VI)	116.30	72.98	34.34	189.28	178.45	582.83
VIII	Tax expense :						
	(1) Current Tax	30.83	18.65	9.68	49.48	47.45	181.41
	(2) Deferred Tax Liability / (Asset)	(0.42)	0.48	(0.44)	0.06	(1.18)	(31.71)
IX	Profit for the period (VII-VIII)	85.89	53.85	25.10	139.74	132.18	433.13
х	Other Comprehensive Income / (Loss) - Net of Tax: Items that are not reclassified subsequently to profit or loss:						
	Remeasurement of defined employee benefit plans	5.77	10.37	(14.20)	16.14	(10.09)	(0.71)
ΧI	Total Comprehensive Income	91.66	64.22	10.90	155.88	122.09	432.42
XII	Paid-up equity share capital (Face value Rs. 10)	1,590.49	1590.49	1586.71	1,590.49	1586.71	1,586.71
XIII	Other Equity						4,061.72
VIV	Earnings Per Equity Share of Rs.10/- each (EPS) [Not annualised*] (in Rs.) - Basic	0.54*	0.34*	0.16*	0.88*	0.84*	2.73
XIV	- Diluted (for Continuing Operations)	0.54*	0.34*	0.16*	0.88*	0.83*	2.74



#### UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEP 30, 2025

Rs.in Lakhs

Particulars  ASSETS  Non-current assets  (a) Property, Plant and Equipment  (b) Other Intangible assets	As at Sep 30, 2025 (Unaudited) 826.39 483.45	As at Mar 31, 2025 (Audited)  840.24  531.22
ASSETS Non-current assets (a) Property, Plant and Equipment	(Unaudited) 826.39 483.45 0.11	(Audited) 840.24
Non-current assets (a) Property, Plant and Equipment	483.45 0.11	
(a) Property, Plant and Equipment	483.45 0.11	
	483.45 0.11	
(b) Other Intangible assets	0.11	531.22
(c) Financial Assets		4.2
(i) Loans		0.11
(ii) Other Financial Assets	17.96	17.96
(d) Income Tax Assets	30.94	35.00
(e) Other Non-current Assets	29.31	24.87
Total non-current assets	1,388.16	1,449.40
Current assets		21 199
(a) Financial Assets		
(i) Trade receivables	1,412.32	497.55
(ii) Cash and cash equivalents	3,350.03	3,828.94
(iii) Loans	4.06	0.65
(iv) Other Financial Assets	10.42	15.55
(b) Income Tax Assets	175.67	123.50
(c) Other current assets	152.47	28.11
Total current assets	5,104.97	4,494.30
Total Assets	6,493.13	5,943.70
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,590.49	1,586.71
(b) Other Equity	4,067.74	4,061.72
Total Equity	5,658.23	5,648.43
LIABILITIES		
Non-current liabilities	Na Property	
(a) Deferred tax liabilities (Net)	92.02	91.96
Total non-current liabilities	92.02	91.96
Current liabilities		
(a) Financial Liabilities		
(i) Trade Payables		
(1) Dues to micro enterprises and small enterprises	3.99	3.67
(2) Dues to creditors other than micro and small enterprises	20.05	11.70
(b) Other current liabilities	718.84	187.94
Total current liabilities	742.88	203.31
Total Equity and Liabilities	6,493.13	5,943.70
Total Equity and Liabilities	6,493.13	5,943.

#### UNAUDITED STATEMENT OF CASHFLOWS FOR THE HALF YEAR ENDED SEP 30, 2025

Rs.in Lakhs

			(Unaudited)		(Audited)	
	Particulars		Half Year ended 30 Sep 2025	Half Year ended 30 Sep 2024	Year ended 31 Mar 2025	
Α	Cash flow from operating activities					
	Net Profit before tax, per statement of profit and loss		189.28	178.45	582.83	
2	P&L adjustments:				The second	
	Depreciation & Amortisation		86.44	100.00	202.76	
	Interest income		(132.75)	(113.94)	(250.52)	
	Net gain on investments with Liquid funds		(7.60)	(9.16)	(16.58)	
	(Profit)/Loss on Sale of Assets		-	(6.87)	(6.87)	
	ESOP Compensation expenses		7.32	7.81	20.23	
	Changes in Assets and Liabilities					
	Decrease/(increase) in Trade Receivables		(914.77)	216.41	328.25	
	Decrease/(increase) in Current Financial Assets		1.72	(2.57)	(0.52)	
	Increase/(decrease) in Trade Payables, Other Liabilities		539.57	386.02	(36.94)	
	Changes in Other Current Assets		(124.36)	(226.56)	(8.76)	
9	Defined Benefit Liability Provision		15.75	4.79	(8.33)	
	Cash generated from / (used in) operating activities		(339.40)	534.38	805.55	
	Income Tax Paid		(101.67)	(152.87)	(180.35)	
	Net Cash generated from / (used in) operating activities	(A)	(441.07)	381.51	625.20	
В	Cash flow from investing activities					
	Purchase of fixed assets		(24.81)	(40.17)	(45.98)	
	Proceeds from Sale of Assets		-	9.79	9.79	
	Investment in Bank - Long Term		-		1.20	
	Interest received		132.75	113.94	250.52	
	Net gain on investments with Liquid funds		7.60	9.16	16.58	
	Net cash generated from investing activities	(B)	115.54	92.72	232.11	
С	Cash flow from financing activities					
	Proceeds from issue of share capital		3.78	6.00	6.00	
	Securities Premium on issue of share capital		1.89	3.00	3.00	
	Dividend Paid		(159.05)			
	Net cash generated from / (used in) financing activities	(C)	(153.38)	9.00	9.00	
D	Net increase / (decrease) in cash and cash equivalents	(A)+(B)+(C)	(478.91)	483.23	866.31	
	Cash and cash equivalents at the beginning of the year		3,828.94	2,962.63	2,962.63	
	Cash and cash equivalents at the end of the period		3,350.03	3,445.86	3,828.94	



#### Notes:

- 1. The standalone unaudited financial results for the quarter and half year ended 30th September 2025 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 30th October 2025.
- 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 Board of Directors had recommended a final dividend of Rs.1/- per equity share of face value Rs.10/- each for the Financial year ended 31st March, 2025 which was approved by the shareholders at the Annual General Meeting held on 18th June, 2025 and accordingly paid on 24th June, 2025.
- 4. 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.
- 5. The above results for the quarter and half year ended 30th September 2025 are available on the Bombay Stock Exchange website. (URL:www.bseindia.com/corporates), and on the company's website (URL:www.odysseytec.com/investors)
- 6. Previous period's/year's figures have been regrouped wherever necessary to conform to the current period's classification.

Chennai

Date: 30th October 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: sekarandco17@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 30<sup>th</sup> September 2025 and year to date from 1<sup>st</sup> April 2025 to 30<sup>th</sup> September 2025(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 30<sup>th</sup> October 2025 Firm Regn No 0162695
CVR Centre, INFloor 7, Seshadir Road Alwarpet Chennal - 600 018

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

(Arun Kumar Ghadei)

Membership No. : 230158 UDIN – 25230158BMIZGF6547