ODYSSEY TECHNOLOGIES LIMITED

(CIN : L51909TN1990PLC019007)

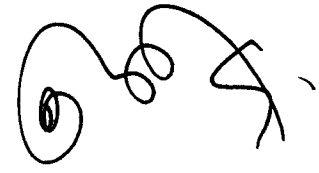
Regd office: 5th Floor, Dowlath Towers, 63 Taylors Road, Kilpauk, Chennai - 600 010

UNAUDITED STATEMENT OF STANDALONE FINANCIAL RESULTS

FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

Rs.in Lakhs

SL. NO	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		(1)	(2)	(3)	(4)	(5)	(6)
I	Revenue from operations	564.32	573.55	676.15	1,137.87	1277.36	2,730.18
II	Other income	66.20	70.25	66.83	136.45	140.35	293.59
III	Total Income (I+II)	**630.52**	**643.80**	**742.98**	**1,274.32**	**1,417.71**	**3,023.77**
IV	Expenses						
	Employee benefits expense	492.21	475.83	507.13	968.04	981.50	1,969.57
	Depreciation and amortisation expenses	37.34	35.71	44.08	73.05	86.44	175.06
	Other expenses	98.20	102.48	75.47	200.68	160.49	337.58
	Total expenses (IV)	**627.75**	**614.02**	**626.68**	**1,241.77**	**1,228.43**	**2,482.21**
V	Profit before exceptional items and tax (III-IV)	**2.77**	**29.78**	**116.30**	**32.55**	**189.28**	**541.56**
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before Tax (V-VI)	**2.77**	**29.78**	**116.30**	**32.55**	**189.28**	**541.56**
VIII	**Tax expense :**						
	(1) Current Tax	2.72	9.48	30.83	12.20	49.48	136.28
	(2) Deferred Tax Liability / (Asset)	(1.29)	(1.26)	(0.42)	(2.55)	0.06	2.95
IX	Profit for the period (VII-VIII)	**1.34**	**21.56**	**85.89**	**22.90**	**139.74**	**402.33**
X	**Other Comprehensive Income / (Loss) - Net of Tax: Items that are not reclassified subsequently to profit or loss:**						
	Remeasurement of defined employee benefit plans	5.31	(14.72)	5.77	(9.41)	16.14	36.40
XI	**Total Comprehensive Income**	**6.65**	**6.84**	**91.66**	**13.49**	**155.88**	**438.73**
XII	Paid-up equity share capital (Face value Rs. 10)	**1594.21**	**1594.21**	**1590.49**	**1594.21**	**1,590.49**	**1,590.49**
XIII	Other Equity						**4,350.35**
XIV	Earnings Per Equity Share of Rs.10/- each (EPS) [Not annualised*] (in Rs.) - Basic	0.01*	0.14*	0.54*	0.15*	0.88*	2.53
	- Diluted	0.01*	0.14*	0.54*	0.15*	0.88*	2.52
	(for Continuing Operations)						



UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEP 30, 2026

Rs.in Lakhs

Particulars	As at Sep 30, 2026 (Unaudited)	As at Mar 31, 2026 (Audited)
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	768.16	788.68
(b) Other Intangible assets	396.55	435.67
(c) Financial Assets		
(i) Loans	0.11	0.11
(ii) Other Financial Assets	17.96	17.96
(d) Income Tax Assets	28.21	25.84
(e) Other Non-current Assets	17.59	44.85
Total non-current assets	**1,228.58**	**1,313.11**
Current assets		
(a) Financial Assets		
(i) Trade receivables	782.13	374.44
(ii) Cash and cash equivalents	3,689.58	4,332.55
(iii) Loans	0.88	1.11
(iv) Other Financial Assets	1.57	8.71
(b) Income Tax Assets	233.08	152.37
(c) Other current assets	567.45	217.16
Total current assets	**5,274.69**	**5,086.34**
Total Assets	**6,503.27**	**6,399.45**
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,594.21	1,590.49
(b) Other Equity	4,206.28	4,350.35
Total Equity	**5,800.49**	**5,940.84**
LIABILITIES		
Non-current liabilities		
(a) Deferred tax liabilities (Net)	92.37	94.91
Total non-current liabilities	**92.37**	**94.91**
Current liabilities		
(a) Financial Liabilities		
(i) Trade Payables		
(1) Dues to micro enterprises and small enterprises	4.53	3.84
(2) Dues to creditors other than micro and small enterprises	15.27	14.86
(ii) Other Financial Liabilities	6.32	3.71
(b) Other current liabilities	584.29	341.29
Total current liabilities	**610.41**	**363.70**
Total Equity and Liabilities	**6,503.27**	**6,399.45**



UNAUDITED STATEMENT OF CASHFLOWS FOR THE HALF YEAR ENDED SEP 30, 2026

Rs.in Lakhs

	Particulars		(Unaudited)		(Audited)
			Half Year ended 30 Sep 2026	Half Year ended 30 Sep 2025	Year ended 31 Mar 2026
A	**Cash flow from operating activities**				
	Net Profit before tax, per statement of profit and loss		**32.55**	**189.28**	**541.56**
	P&L adjustments:				
	Depreciation & Amortisation		73.05	86.44	175.06
	Interest income		(131.63)	(132.75)	(269.86)
	Net gain on investments with Liquid funds		(4.82)	(7.60)	(12.69)
	Loss on Sale of Assets		-	-	0.05
	ESOP Compensation expenses		-	7.32	7.06
	Changes in Assets and Liabilities				
	Decrease/(increase) in Trade Receivables		(407.68)	(914.77)	123.11
	Decrease/(increase) in Current Financial Assets		7.36	1.72	6.39
	Increase/(decrease) in Trade Payables, Other Liabilities		246.71	539.57	160.39
	Changes in Other Current Assets		(350.29)	(124.36)	(189.05)
	Defined Benefit Liability Provision		15.49	15.75	25.58
	Cash generated from / (used in) operating activities		**(519.26)**	**(339.40)**	**567.60**
	Income Tax Paid		(92.91)	(101.67)	(165.16)
	Net Cash generated from / (used in) operating activities	**(A)**	**(612.17)**	**(441.07)**	**402.44**
B	**Cash flow from investing activities**				
	Purchase of fixed assets		(13.41)	(24.81)	(28.00)
	Proceeds from Sale of Assets		-	-	-
	Investment in Bank - Long Term		-	-	-
	Interest received		131.63	132.75	269.86
	Net gain on investments with Liquid funds		4.82	7.60	12.69
	Net cash generated from investing activities	**(B)**	**123.04**	**115.54**	**254.55**
C	**Cash flow from financing activities**				
	Proceeds from issue of share capital		3.72	3.78	3.78
	Securities Premium on issue of share capital		1.86	1.89	1.89
	Dividend Paid		(159.42)	(159.05)	(159.05)
	Net cash generated from / (used in) financing activities	**(C)**	**(153.84)**	**(153.38)**	**(153.38)**
D	**Net increase / (decrease) in cash and cash equivalents**	**(A)+(B)+(C)**	(642.97)	(478.91)	503.61
	Cash and cash equivalents at the beginning of the year		4,332.55	3,828.94	3,828.94
	Cash and cash equivalents at the end of the period		**3,689.58**	**3,350.03**	**4,332.55**



Notes:

1. The standalone unaudited financial results for the quarter and half year ended 30th September 2026 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 04th November 2026.

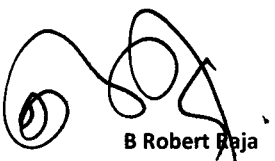
2. The above financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with the Rules made thereunder, as may be amended from time to time.

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, 2026 which was approved by the shareholders at the Annual General Meeting held on 3rd June, 2026 and accordingly paid on 9th June, 2026.

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 2026 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 : 04th November 2026

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 30th September 2026 and year to date from 1st April 2026 to 30th September 2026 (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.

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

(Arun Kumar Ghadei)
Partner
Membership No. : 230158
UDIN – 26230158BUJULZ1466

Chennai
4th November 2026