

**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, 2022**

*Rs.in Lakhs*

SL. NO	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		(1)	(2)	(3)	(4)	(5)	(6)
I	Revenue from operations	500.54	555.15	752.51	1,055.69	1,205.28	2,267.46
II	Other income	35.07	35.31	20.47	70.38	37.36	88.84
III	<b>Total Income (I+II)</b>	<b>535.61</b>	<b>590.46</b>	<b>772.98</b>	<b>1,126.07</b>	<b>1,242.64</b>	<b>2,356.30</b>
IV	<b>Expenses</b>						
	Purchases of stock in trade	-	-	-	-	-	0.54
	Employee benefits expense	387.20	393.81	314.61	781.01	559.99	1,205.28
	Depreciation and amortisation expenses	70.02	65.35	79.42	135.37	155.19	316.49
	Other expenses	52.37	50.34	56.93	102.71	90.17	196.85
	<b>Total expenses (IV)</b>	<b>509.59</b>	<b>509.50</b>	<b>450.96</b>	<b>1,019.09</b>	<b>805.35</b>	<b>1,719.16</b>
V	<b>Profit before exceptional items and tax (III-IV)</b>	<b>26.02</b>	<b>80.96</b>	<b>322.02</b>	<b>106.98</b>	<b>437.29</b>	<b>637.14</b>
VI	Exceptional items	-	-	-	-	-	-
VII	<b>Profit before Tax (V-VI)</b>	<b>26.02</b>	<b>80.96</b>	<b>322.02</b>	<b>106.98</b>	<b>437.29</b>	<b>637.14</b>
VIII	Tax expense :						
	(1) Current Tax	5.40	22.70	86.50	28.10	115.38	168.48
	(2) Deferred Tax Liability / (Asset)	0.05	(0.20)	2.52	(0.15)	5.83	8.94
IX	<b>Profit for the period (VII-VIII)</b>	<b>20.57</b>	<b>58.46</b>	<b>233.00</b>	<b>79.03</b>	<b>316.08</b>	<b>459.72</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	1.97	(29.51)	(13.98)	(27.54)	(12.75)	(13.49)
XI	<b>Total Comprehensive Income</b>	<b>22.54</b>	<b>28.95</b>	<b>219.02</b>	<b>51.49</b>	<b>303.33</b>	<b>446.23</b>
XII	Paid-up equity share capital (Face value Rs. 10)	<b>1,574.62</b>	<b>1,574.62</b>	<b>1,574.62</b>	<b>1,574.62</b>	<b>1,574.62</b>	<b>1,574.62</b>
XIII	Other Equity						<b>2,733.65</b>
XIV	<b>Earnings Per Equity Share of Rs.10/- each (EPS)</b> <b>[Not annualised*] (in Rs.)</b>						
	- Basic	<b>0.13*</b>	<b>0.37*</b>	<b>1.48*</b>	<b>0.50*</b>	<b>2.01*</b>	<b>2.92</b>
	- Diluted	<b>0.13*</b>	<b>0.36*</b>	<b>1.48*</b>	<b>0.49*</b>	<b>2.01*</b>	<b>2.89</b>
	(for Continuing Operations)						

**UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEP 30, 2022**

Rs.in Lakhs

Particulars	As at Sep 30, 2022 (Unaudited)	As at Mar 31, 2022 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	984.09	960.25
(b) Other Intangible assets	877.93	965.16
(c) Financial Assets		
(i) Loans	0.11	0.11
(ii) Other Financial Assets	36.71	36.61
(d) Income Tax Assets	29.32	21.66
(e) Other Non-current Assets	-	20.02
<b>Total non-current assets</b>	<b>1,928.16</b>	<b>2,003.81</b>
<b>Current assets</b>		
(a) Financial Assets		
(i) Trade receivables	636.21	561.64
(ii) Cash and cash equivalents	2,012.50	1,802.57
(iii) Loans	0.94	1.28
(iv) Other Financial Assets	30.28	40.25
(b) Income Tax Assets	283.08	201.47
(c) Other current assets	23.92	10.54
<b>Total current assets</b>	<b>2,986.93</b>	<b>2,617.75</b>
<b>Total Assets</b>	<b>4,915.09</b>	<b>4,621.56</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	1,574.62	1,574.62
(b) Other Equity	2,796.96	2,733.65
<b>Total Equity</b>	<b>4,371.58</b>	<b>4,308.27</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Deferred tax liabilities (Net)	124.69	124.84
<b>Total non-current liabilities</b>	<b>124.69</b>	<b>124.84</b>
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Trade Payables		
(1) Dues to micro enterprises and small enterprises	4.10	2.87
(2) Dues to creditors other than micro and small enterprises	131.15	11.26
(b) Other current liabilities	283.57	174.32
<b>Total current liabilities</b>	<b>418.82</b>	<b>188.45</b>
<b>Total Equity and Liabilities</b>	<b>4,915.09</b>	<b>4,621.56</b>

**UNAUDITED STATEMENT OF CASHFLOWS FOR THE HALF YEAR ENDED SEP 30, 2022**

Rs.in Lakhs

Particulars	(Unaudited)		(Audited)
	Half Year ended 30 Sep 2022	Half Year ended 30 Sep 2021	Year ended 31 Mar 2022
<b>A Cash flow from operating activities</b>			
Net Profit before tax, per statement of profit and loss	106.98	437.29	637.14
<u>P&amp;L adjustments:</u>			
Depreciation & Amortisation	135.37	155.19	316.49
Interest & Finance charges	-	-	-
Interest income	(47.09)	(37.29)	(87.51)
Net gain on investments with Liquid funds	-	-	(0.48)
(Profit) / Loss on Sale of Assets	(13.21)	0.09	(0.03)
Loss on Scrapped Assets	0.29	-	0.12
Gratuity Contribution	(15.18)	(5.16)	(26.10)
ESOP compensation expense	11.83	3.68	16.61
Bad Debts	0.24	-	9.43
<b>Operating profit before changes in working capital</b>	<b>179.23</b>	<b>553.80</b>	<b>865.67</b>
<u>Adjustments in Working Capital Changes:</u>			
Decrease/(increase) in trade receivables	(74.81)	71.97	(14.86)
Decrease/(increase) in Current Financial Assets	10.32	(2.65)	(17.44)
Increase/(decrease) in trade payables, other liabilities and provisions	230.37	85.29	(12.68)
Changes in Other Current Assets	(13.40)	(0.21)	(2.27)
<b>Operating profit after changes in working capital before Tax</b>	<b>331.71</b>	<b>708.20</b>	<b>818.42</b>
Income Tax Paid (adjustment of refunds)	(109.71)	(143.65)	(87.32)
<b>Net Cash generated from operating activities (A)</b>	<b>222.00</b>	<b>564.55</b>	<b>731.10</b>
<b>B Cash flow from investing activities</b>			
Purchase of fixed assets	(74.40)	(29.22)	(42.14)
Proceeds from Sale of Assets	15.34	0.48	0.48
Investment in Deposits - Long Term	(0.10)	-	1.82
Interest received	47.09	37.29	87.51
Net gain on investments with Liquid funds	-	-	0.48
<b>Net cash generated/(used) in investing activities (B)</b>	<b>(12.07)</b>	<b>8.55</b>	<b>48.15</b>
<b>C Cash flow from financing activities</b>			
Borrowings net of repayments	-	-	-
Interest paid	-	-	-
<b>Net cash used in financing activities (C)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>D NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>209.93</b>	<b>573.10</b>	<b>779.25</b>
Cash and cash equivalents at the beginning of the period	1,802.57	1,023.32	1,023.32
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>2,012.50</b>	<b>1,596.42</b>	<b>1,802.57</b>