



Sekar & Co.,
CHARTERED ACCOUNTANTS

"Montieth Court", 64, Montieth Road, Egmore, Chennai - 600 008
☎ : +91 - 44 - 2855 5000 e-mail : arunkumar1825@gmail.com

The Board of Directors,
Odyssey Technologies Limited
5thFloor, Dowlath Towers
63, Taylors Road
Kilpauk
Chennai – 600 010

Dear Sir

Sub: Statutory Auditors' certificate certifying the accounting treatment contained in the draft Scheme of Amalgamation of CybernemePvt Ltd (Transferor Company) with odyssey Technologies Limited (Transferee Company) under sections 230 to 232 read with other applicable provisions of the Companies Act 2013 and Rules framed thereunder.

We, the statutory auditors of Odyssey Technologies Limited (hereinafter referred to as "the Company"), have examined the proposed accounting treatment specified in clause 14 of the Draft Scheme of Amalgamation between Odyssey Technologies Limited and Cyberneme Private Limited in terms of the provisions of sections 230 to 232 of the Companies Act, 2013 with reference to its compliance with the applicable Accounting Standards notified under the Companies Act, 2013 and other Generally Accepted Accounting Principles.

The responsibility for the preparation of the Draft Scheme and its compliance with the relevant laws and regulations, including the applicable Accounting Standards as aforesaid, is that of the Board of Directors of the Companies involved. Our responsibility is only to examine and report whether the Draft Scheme complies with the applicable Accounting Standards and Other Generally Accepted Accounting Principles. Nothing contained in this Certificate, nor anything said or done in the course of, or in connection with the services that are subject to this Certificate, will extend any duty of care that we may have in our capacity of the statutory auditors of any financial statements of the Company. We carried out our examination in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India.



[CERTIFIED TRUE COPY]
For ODYSSEY TECHNOLOGIES LTD.

B. ANTONY RAJA
Whole-time Director



Sekar & Co.,
CHARTERED ACCOUNTANTS

"Montieth Court", 64, Montieeth Road, Egmore, Chennai - 600 008
☎ : +91 - 44 - 2855 5000 e-mail : arunkumar1825@gmail.com

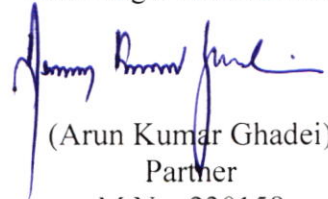
Based on our examination and according to the information and explanations given to us, we confirm that the accounting treatment contained in the aforesaid scheme is in compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circulars issued there under and all the applicable Accounting Standards notified by the Central Government under the Companies Act, 2013.

This Certificate is issued at the request of OdysseyTechnologies Limited pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to the Bombay Stock Exchange (BSE). This Certificate should not be used for any other purpose without our prior written consent.

Chennai
10th December 2018



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


(Arun Kumar Ghadei)
Partner

M.No. 230158

