



Ref: OKP/BM/2021-22/11

Dated: 13<sup>th</sup> November, 2021

BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai-400001

**Scrip Code: 526415**

**Sub: Outcome of the Board Meeting**

Dear Sir,

We wish to inform you that the Board of Directors at its meeting held today has approved the Un-Audited Financial Results of the Company (Standalone & Consolidated) for the Quarter and half year ended on 30<sup>th</sup> September, 2021.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we are enclosing herewith the following duly signed:

1. Un-Audited Standalone Financial Results for the quarter and half year ended on 30<sup>th</sup> September, 2021 along with Limited Review Report of the Statutory Auditors.
2. Un-Audited Consolidated Financial Results for the quarter and half year ended on 30<sup>th</sup> September, 2021 along with Limited Review Report of the Statutory Auditors.

The meeting commenced at 11:00 A.M. and concluded at 6:00 P.M.

Thanking you,  
Yours faithfully,

**For OK Play India Limited**

*Meenu Goswami*

**Meenu Goswami**  
**Company Secretary**

**OK PLAY INDIA LIMITED**

**Corporate Office:** 124, New Manglapuri, Mehrauli, New Delhi -110030 **Tel:** +91 11 4619000 **Fax:** +91 11 4619090  
**Registered Office & Works:** Plot No 17 & 18, Roz Ka Meo, Industrial Estate, Tehsil Nuh, District Mewat, Haryana-122103  
**Tel:** +91 124 2362335-36 **Fax:** +91 124 2362326 **CIN-L28219HR1988PLC030347**  
**Website:** www.okplay.in **Email:** info@okplay.in



**LIMITED REVIEW REPORT**

To,  
The Board of Directors  
OK Play India Limited

We have reviewed the accompanying statement of unaudited standalone financial results of OK Play India Limited ("the Company") for the quarter and half year ended September 30<sup>th</sup>2021('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 ("the Regulation") as amended, read with SEBI Circular No. CIR/ CFD/ CMDI/44/2019 dated March 29<sup>th</sup>,2019 ("the Circular").

The preparation of the Statement in accordance with the recognition and measurement principles laid down in the Accounting Standard 34 ('Ind AS 34'), "Interim Financial Reporting" 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, read with the Circular, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit and is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 recognition and



measurement principles laid down in the applicable Indian Accounting Standards ('IND AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For D.S.CHADHA & ASSOCIATES**

Chartered Accountants

FRN No:026723-N

*D.S. Chadha*  
**D.S.CHADHA**

Partner

Membership No.:015727



Place: New Delhi

Date: 13<sup>th</sup> November, 2021

UDIN: 21015727AAAACX7785

**OK Play India Limited**  
 Regd. Office: Plot No 17, Roz-ka-Meo Industrial Estate, Tehsil Nuh  
 Dist. Mewat, Haryana-122103, India  
 CIN:L28219HR1988PLC030347

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021**

(Rs. in Lacs)

S No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	1,329.25	1,005.25	909.82	2,334.50	1,401.26	6,748.24
II.	Other Income	(25.27)	33.59	60.67	8.32	69.89	303.65
III.	Total Revenue (I + II)	1,303.98	1,038.84	970.49	2,342.82	1,470.15	7,051.89
IV.	Expenses:						
(a)	Cost of Materials Consumed	734.54	695.07	492.37	1,429.61	670.62	3,823.14
(b)	Purchases of stock-in-trade	24.28	20.97	15.20	45.25	18.69	189.52
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(18.74)	128.32	(67.08)	109.58	147.25	(252.95)
(d)	Employee benefits expenses	250.08	180.33	308.99	430.41	500.05	795.49
(e)	Finance costs	322.53	290.46	465.15	612.99	493.64	1,511.69
(f)	Depreciation and amortisation expense	288.38	301.81	221.79	590.19	441.71	837.00
(g)	Other expenses	262.62	186.96	157.37	449.58	236.58	849.27
IV.	Total expenses (IV)	1,863.69	1,803.92	1,593.79	3,667.61	2,513.54	7,903.16
V.	Profit/(Loss) before exceptional items and tax (III-IV)	(559.71)	(765.08)	(623.30)	(1,324.79)	(1,043.39)	(851.27)
VI.	Exceptional item Gain/(loss)	0.25	(3.46)	4.29	(3.21)	1.71	(22.36)
VII.	Profit before tax (V + VI)	(559.46)	(768.54)	(619.01)	(1,328.00)	(1,041.68)	(873.63)
VIII.	Tax Expense:						
	-Current Tax	-	-	-	-	-	-
	-Deferred Tax charge/(credit)	-	-	-	-	-	(221.98)
	-Provision of Tax for earlier year/ (written back)	-	-	-	-	-	49.04
IX.	Profit / (Loss) for the period (VII - VIII)	(559.46)	(768.54)	(619.01)	(1,328.00)	(1,041.68)	(700.69)
X.	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit and loss (net of taxes)	-	-	-	-	-	8.72
XI.	Total Comprehensive Income for the period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	(559.46)	(768.54)	(619.01)	(1,328.00)	(1,041.68)	(691.97)
	Paid up Equity Share Capital (Face Value of Rs. 10/- per share)	1,920.81	1,920.81	1,920.81	1,920.81	1,920.81	1,920.81
	Other Equity ( Reserves excluding revaluation reserve)				1,972.94		3,300.95
	Earnings per share ( not annualised)						
(a)	Basic (In Rs.)	(2.91)	(4.00)	(3.22)	(6.91)	(5.42)	(3.60)
(b)	Diluted (In Rs.)	(2.91)	(4.00)	(3.22)	(6.91)	(5.42)	(3.60)

Place: New Delhi  
 Dated: 13th November, 2021

for OK Play India Limited  
  
**INDIA LTD**  
 RAJAN HANDA Delhi  
 MANAGING DIRECTOR  
 (DIN 00194590)

Chartered Accountants Certificate  
 As per our Certificate of the even date enclosed  
 For D.S. CHADHA & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 (FRN-026723-N)

D.S. CHADHA  
 PARTNER  
 M.N.015727



Place: New Delhi  
 Dated: 13th November, 2021

UDIN: 21015727AAACX7785

STATEMENT OF ASSETS AND LIABILITIES		
Particulars	(Rs. in Lacs)	
	Standalone	Standalone
	As at 30.09.2021	As at 31.03.2021
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, plant, and equipment	6,253.89	6,518.31
(b) Capital work-in-progress	-	-
(c) Other Intangible assets	4,068.34	3,889.05
(d) Intangible Assets under development	-	-
(e) Financial Assets		
(i) Investments	807.43	807.43
(ii) Loans	92.34	91.34
(iii) Other financial assets	18.93	3.87
(f) Deferred tax assets (net)	509.76	509.76
<b>Total Non-Current Assets</b>	<b>11,750.69</b>	<b>11,819.76</b>
<b>Current assets:</b>		
(a) Inventories	5,325.76	5,653.26
(b) Financial assets		
(i) Trade receivables	915.58	866.48
(ii) Cash and cash equivalents	35.09	217.04
(iii) Other financial assets	19.70	19.77
(c) Other current assets	3,384.26	3,945.36
<b>Total Current Assets</b>	<b>9,680.39</b>	<b>10,701.91</b>
<b>TOTAL ASSETS</b>	<b>21,431.08</b>	<b>22,521.67</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	1,919.61	1,919.61
(b) Other Equity	1,972.94	3,300.95
<b>Total Equity</b>	<b>3,892.55</b>	<b>5,220.56</b>
<b>Non-Current liabilities:</b>		
(a) Financial liabilities		
(i) Borrowings	5,246.95	4,995.53
(ii) Other financial liabilities (other than those specified in (b) below)	-	-
(b) Provisions	111.20	111.23
(c) Deferred tax liabilities (net)	-	-
<b>Total Non-Current Liabilities</b>	<b>5,358.15</b>	<b>5,106.76</b>
<b>Current liabilities:</b>		
(a) Financial liabilities		
(i) Borrowings	3,500.81	3,036.29
(ii) Trade payables		
- Total outstanding dues of Micro Enterprises & Small Enterprises	-	-
- Total outstanding dues of creditors other than Micro Enterprises & Small Enterprises	1,153.25	1,620.71
(b) Other current liabilities	7,505.13	7,516.12
(c) Provisions	21.19	21.23
<b>Total Current Liabilities</b>	<b>12,180.38</b>	<b>12,194.35</b>
<b>Total Liabilities</b>	<b>17,538.53</b>	<b>17,301.11</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>21,431.08</b>	<b>22,521.67</b>



**STANDALONE CASH FLOW STATEMENT**

	Half Year ended 30.09.21 Rs in Lacs (Unaudited)	Year ended 31.03.21 Rs in Lacs (Audited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net Profit/(Loss) before Tax as per Statement of Profit & Loss	(1,328.01)	(873.63)
Adjustments for :		
Depreciation	590.19	887.00
Loss/( Profit ) on sale of Assets	-	1.44
Interest Received	(3.94)	(93.01)
Finance Costs	612.99	1,611.69
Re-measurement gains/(losses) on defined benefit plans	-	8.72
Provision for Doubtful Debts	-	40.00
Exchange Fluctuation Loss/(Gain)	3.21	(5.31)
Operating Profit before Working Capital changes	(125.56)	1,576.90
Adjustments for :		
Trade and Other Receivables	(49.11)	108.79
Non-Current Assets - Other Financial Assets	(15.05)	(3.06)
Current Assets - Other Financial Assets	0.07	(4.41)
Inventories	327.49	(628.37)
Trade and Other Payables	(519.16)	2,023.23
Cash generated from operations	(381.32)	3,073.08
Direct taxes paid	(0.04)	(188.94)
Net Cash from Operating Activities	(381.36)	2,884.14
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Purchase of Fixed Assets	(505.07)	(1,292.97)
Sale of Fixed Assets	-	9.96
Interest Received	3.94	93.01
Net Cash used in Investing Activities	(501.13)	(1,190.00)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES :</b>		
Loans & Advances paid	560.11	148.77
Finance Costs	(613.00)	(1,611.69)
Proceeds from Long Term Borrowings	288.91	(390.93)
Proceeds from Short Term Borrowings	464.52	201.73
Net Cash used in Financing Activities	700.54	(1,652.12)
Net increase in Cash and Cash Equivalents	(181.95)	42.02
Cash and Cash Equivalents as at 1st April,2021	217.04	175.02
Cash and Cash Equivalents as at 30th September,2021	35.09	217.04



Notes:

- 1) The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Saturday, the 13th November, 2021
- 2) The Limited Review of these results has been done by the Statutory Auditors of the Company.
- 3) The Company identifies all its operations as one reportable segment.
- 4) This statement of unaudited standalone financial results for the quarter and half ended ended 30th September, 2021 is in compliance with Indian Accounting Standards(IND AS) as prescribed under section 133 of the Companies Act, 2013, as amended, read with SEBI Circular No. CIR/CFD/CMD I/44/2019 dated March 29th, 2019.
- 5) Under exceptional items the Company has recorded exchange fluctuation gain of Rs 0.25 Lacs which has arisen on account of restatement of liability towards "FCCB" at the end of the quarter.
- 6) Deferred Tax Liability/Assets if any, has not been determined as it will be finalised at the year end.
- 7) The outbreak of COVID-19 pandemic and consequent lockdown has impacted regular business operations. The Company has taken into account external and internal information for assessing possible impact of COVID-19 on various elements of its financial results.
- 8) Previous period's figures have been regrouped/rearranged wherever necessary.

Place: New Delhi  
Dated: 13th November, 2021

for OK Play India Limited

RAJAN HANDA  
MANAGING DIRECTOR  
(DIN 00194520)



As per our report of the even date enclosed  
For D.S. CHADHA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
(FRN-028723-N)

D.S. CHADHA  
PARTNER  
M.N.015727



Place: New Delhi  
Dated: 13th November, 2021

UDIN: 2101572TAAACX7785



**LIMITED REVIEW REPORT**

To,  
The Board of Directors  
OK Play India Limited

We have reviewed the accompanying statement of unaudited Consolidated financial results of OK Play India Limited ("the Company") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended September 30, 2021 ("Statement") attached herewith being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 ("the Regulation") as amended, read with SEBI Circular No. CIR/ CFO/ CMDI/44/2019 dated March 29, 2019 ("the Circular").

The preparation of the Statement in accordance with the recognition and measurement of principles laid down in the Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" 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, read with the Circular, is the responsibility of the Parent Company's management and has been approved by the Parent's Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit and is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



The Statement includes the results of the following subsidiaries incorporated in India:

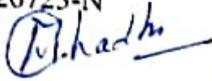
- (a) OK Play Auto Private Limited
- (b) OK Play Healthcare Private Limited
- (c) RMRS Electric Vehicles Private Limited

Based on our review conducted and procedures performed as stated above and based on the consideration of financial results furnished to us by the management, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('IND AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For D.S.CHADHA & ASSOCIATES**

Chartered Accountants

FRN No:026723-N



**D.S.CHADHA**

Partner

Membership No.:015727



Place: New Delhi

Date:13<sup>th</sup> November,2021

UDIN: 21015727AAAACW8320

OK Play India Limited  
Regd. Office: Plot No 17, Roz-ka-Meo Industrial Estate, Tehsil Nuh  
Dist. Mewat, Haryana-122103, India  
CIN: L28219HR1988PLC030347

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED BOTH SEPTEMBER, 2021

(Rs. in Lacs)

S No	Particulars	Quarter Ended			Half Year Ended		Year ended
		30 09 2021	30 06 2021	30 09 2020	30 09 2021	30 09 2020	31 03 2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		1,890.63	1,384.03	1,685.71	3,274.66	2,307.57	9,191.33
I.	Revenue from operations	4.46	0.14	7.31	4.60	7.85	44.65
II.	Other Income						
III.	Total Revenue (I + II)	1,895.09	1,384.17	1,693.02	3,279.26	2,315.42	9,235.98
IV.	Expenses:	1,005.72	885.23	809.13	1,893.95	1,038.74	5,257.44
(a)	Cost of Materials Consumed	23.79	20.97	15.31	44.76	18.80	180.99
(b)	Purchases of stock-in-trade						
(c)	Changes in Inventories of finished goods, work-in-progress and Stock-in-Trade	(30.46)	123.78	178.72	93.32	396.04	(314.32)
(d)	Employee benefits expenses	323.66	249.70	380.08	573.36	611.32	1,095.36
(e)	Finance costs	345.24	309.28	510.65	654.52	545.34	1,712.53
(f)	Depreciation and amortisation expense	330.27	343.69	264.42	673.96	524.44	1,049.96
(g)	Other expenses	299.60	233.18	216.35	532.78	325.41	1,125.41
IV.	Total expenses (IV)	2,297.82	2,168.83	2,374.66	4,466.65	3,461.09	10,117.37
V.	Profit/ (Loss) before exceptional items and tax (III-IV)	(402.73)	(784.66)	(681.64)	(1,187.39)	(1,150.67)	(881.39)
VI.	Exceptional Item Gain/(loss)	0.28	(3.51)	4.29	(3.25)	1.71	(22.35)
VII.	Profit before tax (V + VI)	(402.47)	(788.17)	(677.35)	(1,190.64)	(1,148.96)	(903.74)
VIII.	Tax Expense:						1.84
	-Current Tax	-	-	-	-	-	(208.12)
	-Deferred Tax charge/ (credit)	-	-	-	-	-	101.26
	-Provision of Tax for earlier year/ (written back)	-	-	-	-	-	(798.72)
IX.	Profit / (Loss) for the period (VII - VIII)	(402.47)	(788.17)	(677.35)	(1,190.64)	(1,148.96)	(798.72)
X.	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit and loss (net of taxes)	-	-	-	-	-	8.72
XI.	Total Comprehensive Income for the period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	(402.47)	(788.17)	(677.35)	(1,190.64)	(1,148.96)	(790.00)
XII.	Profit attributable to:						
a)	Owner of OK Play India Ltd	(408.84)	(785.88)	(674.28)	(1,194.72)	(1,142.14)	(803.00)
b)	Non Controlling Interest	6.37	(2.29)	(3.07)	4.08	(6.82)	4.28
c)	Total Profit : (a + b)	(402.47)	(788.17)	(677.35)	(1,190.64)	(1,148.96)	(798.72)
XIII.	Other Comprehensive Income/ (Loss) attributable to						
a)	Owner of OK Play India Ltd	-	-	-	-	-	8.72
b)	Non Controlling Interest	-	-	-	-	-	-
c)	Total Other Comprehensive Income (a+b)	-	-	-	-	-	8.72
XIV.	Total Comprehensive Income attributable to : (XII + XIII)						
a)	Owner of OK Play India Ltd	(408.84)	(785.88)	(674.28)	(1,194.72)	(1,142.14)	(794.28)
b)	Non Controlling Interest	6.37	(2.29)	(3.07)	4.08	(6.82)	4.28
	Paid up Equity Share Capital (Face Value of Rs. 10/- per share)	1,920.81	1,920.81	1,920.81	1,920.81	1,920.81	1,920.81
	Other Equity ( Reserves excluding revaluation reserve)				1,631.09		2,825.81
	Earnings per share ( not annualised)						
(a)	Basic (in Rs.)	(2.10)	(4.10)	(3.53)	(6.20)	(5.98)	(4.11)
(b)	Diluted (in Rs.)	(2.10)	(4.10)	(3.53)	(6.20)	(5.98)	(4.11)

Place: New Delhi  
Dated: 13th November, 2021

Place: New Delhi  
Dated: 13th November, 2021

for OK Play India Limited

RAJAN HANS  
MANAGING DIRECTOR  
(DIN: 00194590)



Chartered Accountants Certificate  
As per our Certificate of the even date enclosed  
For D.S. CHADHA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
(FRN-028723-N)

D.S. CHADHA  
PARTNER  
M.N.015727



UDIN: 21015721AAAACW8320

STATEMENT OF ASSETS AND LIABILITIES		
Particulars	(Rs. in Lacs)	
	Consolidated As at 30.09.2021	Consolidated As at 31.03.2021
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, plant, and equipment	7,965.06	8,302.70
(b) Capital work-in-progress	52.44	52.44
(c) Other intangible assets	4,176.12	4,004.84
(d) Intangible Assets under development	-	-
(e) Financial Assets		
(i) Loans	110.29	109.29
(ii) Other financial assets	22.89	7.84
(f) Deferred tax assets (net)	513.85	513.85
<b>Total Non-Current Assets</b>	<b>12,840.65</b>	<b>12,990.96</b>
<b>Current assets:</b>		
(a) Inventories	6,070.49	6,423.54
(b) Financial assets		
(i) Trade receivables	1,168.18	1,058.22
(ii) Cash and cash equivalents	46.86	235.67
(iii) Other financial assets	26.05	26.06
(c) Other current assets	3,212.73	2,845.82
<b>Total Current Assets</b>	<b>10,524.31</b>	<b>10,589.31</b>
<b>TOTAL ASSETS</b>	<b>23,364.96</b>	<b>23,580.27</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	1,919.61	1,919.61
(b) Other Equity	1,631.09	2,825.81
(c) Non Controlling Interest	27.08	22.99
<b>Total Equity</b>	<b>3,577.78</b>	<b>4,768.41</b>
<b>Non-Current liabilities:</b>		
(a) Financial liabilities		
(i) Borrowings	5,629.08	5,183.41
(b) Provisions	111.19	111.23
<b>Total Non-Current Liabilities</b>	<b>5,740.27</b>	<b>5,294.64</b>
<b>Current liabilities:</b>		
(a) Financial liabilities		
(i) Borrowings	4,103.74	3,400.76
(ii) Trade payables		
- Total outstanding dues of Micro Enterprises & Small Enterprises		
- Total outstanding dues of creditors other than Micro Enterprises & Small Enterprises	1,444.87	1,993.73
(b) Other current liabilities	8,429.99	7,994.37
(c) Provisions	68.31	68.36
<b>Total Current Liabilities</b>	<b>14,046.91</b>	<b>13,517.22</b>
<b>Total Liabilities</b>	<b>19,787.18</b>	<b>18,811.86</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>23,364.96</b>	<b>23,580.27</b>



**CONSOLIDATED CASH FLOW STATEMENT**

	Half Year ended	Year ended
	30.09.21	31.03.21
	Rs in Lacs	Rs in Lacs
	(Unaudited)	(Audited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net Profit/(Loss) before Tax as per Statement of Profit & Loss	(1,190.64)	(903.73)
Adjustments for :		
Depreciation	673.96	1,049.96
Loss/(Profit) on sale of Assets	-	1.44
Interest Received	(3.94)	(16.95)
Finance Costs	654.52	1,712.53
Re-measurement gains/(losses) on defined benefit plans	-	8.72
Provision for Doubtful Debts	-	40.00
Exchange Fluctuation Loss/(Gain)	3.21	(5.31)
Operating Profit before Working Capital changes	137.11	1,886.66
Adjustments for :		
Trade and Other Receivables	(109.97)	(158.73)
Non-Current Assets - Other Financial Assets	(15.05)	(2.78)
Current Assets - Other Financial Assets	0.01	(5.29)
Inventories	333.04	(759.46)
Trade and Other Payables	(84.56)	2,312.78
Cash generated from operations	280.58	3,273.18
Direct taxes paid	(0.04)	(326.09)
Net Cash from Operating Activities	280.54	2,947.09
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Purchase of Fixed Assets	(571.49)	(1,366.84)
Sale of Fixed Assets	63.91	13.91
Interest Received	3.94	16.95
Net Cash used in Investing Activities	(503.64)	(1,335.98)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES :</b>		
Proceeds from Issue of Share Capital/Non Controlling interest adjustments	-	0.49
Loans & Advances paid	(367.91)	367.98
Finance Costs	(654.52)	(1,712.53)
Proceeds from Long Term Borrowings	413.75	(437.38)
Proceeds from Short Term Borrowings	642.97	223.98
Net Cash used in Financing Activities	34.29	(1,657.46)
Net Increase in Cash and Cash Equivalents	(188.81)	53.65
Cash and Cash Equivalents as at 1st April,2021	235.67	182.02
Cash and Cash Equivalents as at 30th September,2021	46.86	235.67



**Notes:**

- 1) The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Saturday the 13th November, 2021
- 2) The Limited Review of these results has been done by the Statutory Auditors of the Company
- 3) The Company identifies all its operations as one reportable segment
- 4) This statement of unaudited consolidated financial results for the quarter and half year ended September 30, 2021 is in compliance with Indian Accounting Standards (IND AS) as prescribed under section 133 of the Companies Act, 2013, as amended, read with SEBI Circular No. CIR/CFD/CMD/144/2019 dated March 20th 2019
- 5) Under exceptional items the Company has recorded exchange fluctuation gain of Rs 0.26 Lacs which has arisen on account of restatement of liability towards 'TCCB' at the end of the quarter
- 6) Deferred Tax Liability/Assets if any, has not been determined as it will be finalised at the year end
- 7) The outbreak of COVID-19 pandemic and consequent lockdown has impacted regular business operations. The Company has taken into account external and internal information for assessing possible impact of COVID-19 on various elements of its financial results
- 8) Previous period's figures have been regrouped/rearranged wherever necessary

Place: New Delhi  
Dated: 13th November, 2021

for OK Play India Limited

RAJAN HANDBA  
MANAGING DIRECTOR  
(DIN: 00194500)



As per our report of the even date enclosed  
For D.S. CHADHA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
(FRN: 098123-N)

D.S. CHADHA  
PARTNER  
M.N.015727



Place: New Delhi  
Dated: 13th November, 2021

UDIN: 21015727AAAACW8320