



Ref: OKP/BM/2023-24/152

Dated: 09<sup>th</sup> November, 2023

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 following:

- Un-Audited Standalone and Consolidated Financial Results for the quarter and half year ended on 30<sup>th</sup> September, 2023 along with Limited Review Report (Standalone and Consolidated) of the Statutory Auditors.
- The Board of Directors of the Company at its board meeting held today has accorded its approval to sub-divide/split the Equity Shares of the Company, Division of every 1 (one) equity share of the nominal/face value of Rs. 10/- (rupees ten only) each into 10 (Ten) equity shares of the nominal/face value of Rs. 1/- (rupees One only) each. Additional disclosures are enclosed and marked as Annexure I.
- Alteration of the Clause V (Capital Clause) of the Memorandum of Association of the Company on account of subdivision/split of existing Equity Shares of the Company, subject to approval of the shareholders and such authorities as may be required. Additional disclosures are enclosed and marked as Annexure II

The meeting commenced at 12:30 p.m. and concluded at 1:30 p.m.

Thanking you,  
Yours faithfully,

**For OK Play India Limited**

**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

## Annexure-I

Details required with respect to split of shares as per circulars CIR/CFD/CMD/4/2015

Particulars	Remarks																																			
Split Ratio	Division of every 1 (one) equity share of the nominal/face value of Rs.10/- (Rupees Ten only) each into 10 (Ten) equity shares of the nominal/face value of Rs.1 (Rupees One only) each																																			
Rationale behind the split	To enhance the liquidity in the capital market, to widen shareholder base and to make the shares more affordable to small investors.																																			
Pre and Post Share capital	<table><tr><th>Share Capital</th><th colspan="3">Pre-split</th><th colspan="3">Post-split</th></tr><tr><th></th><th>No. of Shares</th><th>Face Value</th><th>Amount (in Rs.)</th><th>No. of Shares</th><th>Face Value</th><th>Amount (in Rs.)</th></tr><tr><td>Authorized</td><td>4,00,00,000</td><td>10</td><td>40,00,00,000</td><td>40,00,00,000</td><td>1</td><td>40,00,00,000</td></tr><tr><td>Paid-up</td><td>2,64,73,115</td><td>10</td><td>26,46,11,150</td><td>26,47,31,150</td><td>1</td><td>26,46,11,150</td></tr><tr><td>Subscribed</td><td>2,64,73,115</td><td>10</td><td>26,47,31,150</td><td>26,47,31,150</td><td>1</td><td>26,47,31,150</td></tr></table>	Share Capital	Pre-split			Post-split				No. of Shares	Face Value	Amount (in Rs.)	No. of Shares	Face Value	Amount (in Rs.)	Authorized	4,00,00,000	10	40,00,00,000	40,00,00,000	1	40,00,00,000	Paid-up	2,64,73,115	10	26,46,11,150	26,47,31,150	1	26,46,11,150	Subscribed	2,64,73,115	10	26,47,31,150	26,47,31,150	1	26,47,31,150
Share Capital	Pre-split			Post-split																																
	No. of Shares	Face Value	Amount (in Rs.)	No. of Shares	Face Value	Amount (in Rs.)																														
Authorized	4,00,00,000	10	40,00,00,000	40,00,00,000	1	40,00,00,000																														
Paid-up	2,64,73,115	10	26,46,11,150	26,47,31,150	1	26,46,11,150																														
Subscribed	2,64,73,115	10	26,47,31,150	26,47,31,150	1	26,47,31,150																														
Expected time of completion	Within prescribed timeline specified in this regard, if any, under the Companies Act, 2013 and rules made thereunder and/or SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015.																																			
Class of shares which are subdivided	Equity Shares																																			
Number of shareholders who did not get any shares in consolidation and their pre consolidation shareholding	Not Applicable																																			

## **Annexure-II**

Brief of alterations in capital clause of Memorandum of Association of the Company

The Board of Directors of the company at its meeting held on 9<sup>th</sup> November, 2023, subject to the approval of the members, approved the alteration of the Capital Clause (Clause V) of the Memorandum of Association of the company to be substituted by the following as below :

V. The Authorized Share Capital of the Company is Rs. 40,00,00,000/- /- (Rupees Forty Crores only) consisting of 40,00,00,000 (Forty Crores only) Equity Shares of Rs. 1/- (Rupees One) each.

# J MADAN & ASSOCIATES

CHARTERED ACCOUNTANTS



25 DDA, LSC, BLOCK M-1, VIKASPURI

NEW DELHI - 110018, DELHI

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## LIMITED REVIEW REPORT

To,  
The Board of Directors  
OK Play India Limited  
(CIN: L28219HR1988PLC030347)

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> 2023 ("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/CMD I/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 J MADAN & ASSOCIATES,**  
Chartered Accountants  
(FRN No: 025913N)

*Naveen Kumar*



CA Naveen Kumar  
Partner  
Membership No.: 536759  
UDIN: **23536759BGVXGI3677**

Place: New Delhi  
Date: 9<sup>th</sup> November 2023

**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, 2023

S No.	Particulars	Quarter Ended			Half Year Ended		(Rs. in Lacs)
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	2,952.91	3,380.27	2,882.80	6,333.18	5,839.27	13,280.27
II.	Other Income	120.59	103.12	118.62	223.71	238.56	25.59
III.	Total Revenue (I + II)	3,073.50	3,483.39	3,001.42	6,556.89	6,077.83	13,305.86
IV.	Expenses:						
(a)	Cost of Materials Consumed	1,637.49	1,728.87	1,707.30	3,366.36	3,576.99	7,890.74
(b)	Purchases of stock-in-trade	289.12	98.36	54.31	387.48	90.87	239.31
(c)	Changes in Inventories of finished goods, work-in-progress and Stock-in-Trade	(116.29)	323.64	(82.90)	207.35	(128.10)	(371.82)
(d)	Employee benefits expenses	321.24	394.25	421.48	715.49	835.96	1,541.18
(e)	Finance costs	389.34	303.66	452.46	693.00	818.54	1,562.71
(f)	Depreciation and amortisation expense	180.71	177.05	174.53	357.76	386.33	732.37
(g)	Other expenses	314.14	373.16	407.85	687.30	817.62	1,680.84
IV.	Total expenses (IV)	3,015.75	3,398.99	3,135.03	6,414.74	6,398.21	13,275.33
V.	Profit/ (Loss) before exceptional items and tax (III-IV)	57.75	84.40	(133.61)	142.15	(320.38)	30.53
VI.	Exceptional item Gain/(loss)	(3.89)	0.34	(9.19)	(3.55)	(20.56)	(22.84)
VII.	Profit before tax (V + VI)	53.86	84.74	(142.80)	138.60	(340.94)	7.69
VIII.	Tax Expense:						
	-Current Tax	-	-	-	-	-	-
	-Deferred Tax charge/ (credit)	-	-	-	-	-	397.77
	-Provision of Tax for earlier year/ (written back)	-	-	-	-	-	-
IX	Profit / (Loss) for the period (VII - VIII)	53.86	84.74	(142.80)	138.60	(340.94)	(390.08)
X	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit and loss (net of taxes)	-	-	4.10	-	-	(56.58)
	Total Comprehensive Income for the period (IX + X)						
XI	Comprehensive Income for the period	53.86	84.74	(138.70)	138.60	(340.94)	(446.66)
	Paid up Equity Share Capital (Face Value of Rs. 10/- per share)	2,646.10	2,219.61	1,920.81	2,646.10	1,920.81	1,919.61
	Other Equity ( Reserves excluding revaluation reserve)					2,142.23	2,036.51
	Earnings per share ( not annualised)						
(a)	Basic (In Rs.)	0.20	0.38	(0.72)	0.52	(1.77)	(2.33)
(b)	Diluted (In Rs.)	0.16	0.26	(0.72)	0.42	(1.77)	(2.33)

for OK Play India Limited

Place: New Delhi  
 Dated: 9th November, 2023

**For OK Play India Limited**  
 RAJAN HANDA  
 MANAGING DIRECTOR  
 (DIN 00194590)

**Managing Director**

Chartered Accountants Certificate  
 As per our report of the even date enclosed  
 For J Madan & Associates  
 (Chartered Accountants)  
 (FRN. 025913N)

*Not a stamp*

CA Naveen Kumar  
 Partner  
 M. No. 536759



Place: New Delhi  
 Dated: 9th November, 2023



STATEMENT OF ASSETS AND LIABILITIES		
Particulars	(Rs. in Lacs)	
	Standalone	Standalone
	As at 30.09.2023	As at 31.03.2023
	(Unaudited)	(Audited)
<b>ASSETS</b>		
Non-current assets		
(a) Property, plant, and equipment	6,648.87	6,316.24
(b) Other Intangible assets	846.64	783.45
(c) Financial Assets		
(i) Investments	4,820.35	4,820.35
(ii) Loans	76.58	67.96
(iii) Other financial assets	18.47	17.98
(f) Deferred tax assets (net)	422.37	422.37
Total Non-Current Assets	12,833.28	12,438.35
Current assets:		
(a) Inventories	5,601.16	5,391.21
(b) Financial assets		
(i) Trade receivables	1,412.73	3,149.76
(ii) Cash and cash equivalents	451.98	106.71
(iii) Other financial assets	20.62	21.09
(c) Other current assets	4,167.39	1,119.40
Total Current Assets	11,653.88	9,788.17
<b>TOTAL ASSETS</b>	<b>24,487.16</b>	<b>22,226.52</b>
<b>EQUITY AND LIABILITIES</b>		
Equity		
(a) Equity share capital	2,646.10	1,919.61
(b) Other Equity	5,822.87	2,036.51
(c) Money Received against Share Warrants	943.04	-
Total Equity	9,412.01	3,956.12
Non-Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	5,094.11	6,959.32
(ii) Other financial liabilities (other than those specified in (b) below)	-	-
(b) Provisions	205.37	205.37
(c) Deferred tax liabilities (net)	-	-
Total Non-Current Liabilities	5,299.48	7,164.69
Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	2,786.06	2,856.60
(ii) Trade payables		
- Total outstanding dues of Micro Enterprises & Small Enterprises	-	-
- Total outstanding dues of creditors other than Micro & Small Enterprises	1,576.89	1,980.87
(b) Other current liabilities	5,411.87	6,267.39
(c) Provisions	0.85	0.85
Total Current Liabilities	9,775.67	11,105.71
<b>Total Liabilities</b>	<b>15,075.15</b>	<b>18,270.40</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>24,487.16</b>	<b>22,226.52</b>

For OK Play India Limited

Managing Director



**STANDALONE CASH FLOW STATEMENT**

	Half Year ended 30.09.23 Rs in Lacs	Year ended 31.03.23 Rs in Lacs
	(Unaudited)	(Audited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net Profit/(Loss) before Tax as per Statement of Profit & Loss	138.60	7.69
Adjustments for :		
Depreciation	357.76	732.37
Loss/( Profit ) on sale of Assets	-	-
Interest Received	(7.09)	(14.55)
Finance Costs	693.01	1,562.71
Deferred Revenue Expenditure written off	-	-
Re-measurement gains/(losses) on defined benefit plans	-	(56.58)
Provision for Doubtful Debts	-	-
Exchange Fluctuation Loss/(Gain)	3.56	22.87
Operating Profit before Working Capital changes	1,185.84	2,254.51
Adjustments for :		
Trade and Other Receivables	1,737.03	(445.46)
Non-Current Assets - Other Financial Assets	(0.49)	(0.43)
Current Assets - Other Financial Assets	0.47	(10.73)
Inventories	(209.95)	(614.06)
Trade and Other Payables	(575.85)	330.25
Cash generated from operations	2,137.05	1,514.08
Direct taxes paid	-	(20.34)
Net Cash from Operating Activities	2,137.05	1,493.74
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Purchase of Fixed Assets	(743.58)	(791.31)
Sale of Fixed Assets	-	0.23
Interest Received	7.09	14.55
Sale of Investment in Subsidiary	-	-
Net Cash used in Investing Activities	(736.49)	(776.53)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES :</b>		
Allotment/Share Warrants money received	943.04	-
Proceeds from Issue of Equity Share Capital	4,374.26	-
Investments made	-	-
Loans & Advances paid	(3,056.61)	392.05
Deferred Revenue Expenses	-	-
Finance Costs	(693.01)	(1,562.71)
Proceeds from Long Term Borrowings	(2,552.42)	984.97
Proceeds from Short Term Borrowings	(70.54)	(591.38)
Net Cash used in Financing Activities	(1,055.28)	(777.07)
Net increase in Cash and Cash Equivalents	345.28	(59.86)
Cash and Cash Equivalents as at 1st April,2023	106.71	166.57
Cash and Cash Equivalents as at 30th September,2023	451.99	106.71

For OK Play India Limited

Managing Director





Notes:

- 1) The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Thursday, the 9th November, 2023
- 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 year ended 30th September, 2023 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 loss of Rs 3.89 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) Previous period's figures have been regrouped/rearranged wherever necessary.

Chartered Accountants Certificate  
As per our report of the even date enclosed  
For J Madan & Associates  
(Chartered Accountants)  
(FRN. 025913N)

*Naveen Kumar*

CA Naveen Kumar  
Partner  
M. No. 536759  
Place: New Delhi  
Dated: 9th November, 2023



For OK Play India Limited

RAJAN HANDA  
MANAGING DIRECTOR  
(DIN 00194590)

For OK Play India Limited

*Rajan Handa*  
Managing Director

# J MADAN & ASSOCIATES

CHARTERED ACCOUNTANTS



25 DDA, LSC, BLOCK M-1, VIKASPURI

NEW DELHI - 110018, DELHI

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Website: <http://jmadan.in/>

## LIMITED REVIEW REPORT (CONSOLIDATED)

To,  
The Board of Directors  
OK Play India Limited  
(CIN: L28219HR1988PLC030347)

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, 2023 ("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/ CMD I/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) RIRA E- Vehicles Private Limited
- (c) Isht Technologies 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.

We did not review the financial results of one subsidiary i.e. Isht Technologies Private Limited included in the Consolidated Unaudited financial results whose Financial results reflect total net profit/(loss) after tax of (Rs. 0.04 lacs) and total comprehensive income/loss of (Rs. 0.04 lacs) for the quarter ended 30 September 2023 as considered in consolidated unaudited financial results. These interim financial results have been reviewed by other auditor whose review report has been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the review report of such other auditor and the procedures performed by us as stated above.

Our Conclusion is not modified in respect of this matter.

**For J MADAN & ASSOCIATES,**

Chartered Accountants

(FRN No: 025913N)

*Naveen*

*Kumar*



CA Naveen Kumar

Partner

Membership No.: 536759

UDIN: 23536759BGVXGH3881

Place: New Delhi

Date: 9<sup>th</sup> November 2023



**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 30TH SEPTEMBER, 2023

(Rs. in Lacs)

S No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	4,030.89	4,324.90	4,008.80	8,355.59	8,120.33	18,145.19
II.	Other Income	14.02	0.23	10.55	14.25	10.83	24.18
III.	Total Revenue (I + II)	4,044.71	4,325.13	4,019.35	8,369.84	8,131.16	18,169.37
IV.	Expenses:						
(a)	Cost of Materials Consumed	2,206.51	2,269.95	2,339.48	4,476.46	4,966.96	10,864.79
(b)	Purchases of stock-in-trade	195.42	40.23	(2.01)	235.65	8.95	30.22
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(87.14)	346.57	(91.17)	259.43	(105.04)	(398.95)
(d)	Employee benefits expenses	474.81	548.09	543.45	1,022.90	1,068.32	2,065.10
(e)	Finance costs	431.03	330.86	483.58	761.89	873.65	1,715.24
(f)	Depreciation and amortisation expense	303.07	298.41	297.80	601.48	632.28	1,221.46
(g)	Other expenses	452.12	438.17	545.25	890.29	1,083.52	2,363.40
IV.	Total expenses (IV)	3,975.82	4,272.28	4,116.38	8,248.10	8,528.64	17,861.26
V.	Profit/ (Loss) before exceptional items and tax (III-IV)	68.89	52.85	(97.03)	121.74	(397.48)	308.11
VI.	Exceptional item Gain/(loss)	(3.89)	0.34	(9.19)	(3.55)	(20.56)	(22.84)
VII.	Profit before tax (V + VI)	65.00	53.19	(106.22)	118.19	(418.04)	285.27
VIII.	Tax Expense:						
	-Current Tax	23.53	16.99	23.70	40.52	23.70	0.11
	-Deferred Tax charge/ (credit)	-	-	-	-	-	479.22
	-Provision of Tax for earlier year/ (written back)	-	-	-	-	-	1.71
IX	Profit / (Loss) for the period (VII - VIII)	41.47	36.20	(129.92)	77.67	(441.74)	(195.77)
X	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit and loss (net of taxes)	-	-	-	-	-	(56.58)
	Total Comprehensive Income for the period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	41.47	36.20	(129.92)	77.67	(441.74)	(252.35)
XI	Profit attributable to :						
	a) Owner of OK Play India Ltd	41.47	36.20	(129.61)	77.67	(441.43)	(195.46)
	b) Non Controlling Interest	-	-	(0.31)	-	(0.31)	(0.31)
	c) Total Profit : ( a + b)	41.47	36.20	(129.92)	77.67	(441.74)	(195.77)
XIII	Other Comprehensive Income/ (Loss) attributable to						
	a) Owner of OK Play India Ltd	-	-	-	-	-	(56.58)
	b) Non Controlling Interest	-	-	-	-	-	-
	c) Total Other Comprehensive Income (a+b)	-	-	-	-	-	(56.58)
XIV	Total Comprehensive Income attributable to : (XII + XIII)						
	a) Owner of OK Play India Ltd	41.47	36.20	(129.61)	77.67	(441.43)	(252.04)
	b) Non Controlling Interest	-	-	(0.31)	-	(0.31)	(0.31)
	Paid up Equity Share Capital (Face Value of Rs. 10/- per share)	2,646.10	2,219.61	1,920.81	1,919.61	1,920.81	1,919.61
	Other Equity ( Reserves excluding revaluation reserve)				5,434.32	1,519.65	1,708.88
	Earnings per share ( not annualised)						
	(a) Basic (In Rs.)	0.16	0.16	(0.68)	0.29	(2.30)	(1.31)
	(b) Diluted (In Rs.)	0.13	0.11	(0.68)	0.24	(2.30)	(1.31)

Place: New Delhi  
Dated: 9th November, 2023

**For OK Play India Limited**

RAJAN HANDA  
MANAGING DIRECTOR  
(DIN 00194590)

**Managing Director**

Chartered Accountants Certificate  
As per our report of the even date enclosed  
For J Madan & Associates  
(Chartered Accountants)  
(FRN. 025913N)

CA Naveen Kumar  
Partner  
M. No. 536759

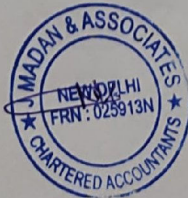
Place: New Delhi  
Dated: 9th November, 2023



STATEMENT OF ASSETS AND LIABILITIES		
Particulars	(Rs. in Lacs)	
	Consolidated	Consolidated
	As at 30.09.2023	As at 31.03.2023
	(Audited)	(Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, plant, and equipment	8,006.19	7,738.46
(b) Capital work-in-progress	52.44	52.44
(c) Other Intangible assets	4,016.54	4,132.30
(d) Intangible Assets under development	-	-
(e) Financial Assets		
(i) Investments	-	-
(ii) Loans	132.83	124.21
(iii) Other financial assets	23.01	22.16
(f) Deferred tax assets (net)	140.02	140.02
<b>Total Non-Current Assets</b>	<b>12,871.03</b>	<b>12,409.59</b>
<b>Current assets:</b>		
(a) Inventories	7,767.32	7,557.47
(b) Financial assets		
(i) Trade receivables	1,646.99	1,610.05
(ii) Cash and cash equivalents	474.43	116.62
(iii) Other financial assets	30.49	44.28
(c) Other current assets	3,477.11	2,168.79
<b>Total Current Assets</b>	<b>13,396.34</b>	<b>11,497.21</b>
<b>TOTAL ASSETS</b>	<b>25,967.37</b>	<b>23,906.80</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	2,646.10	1,919.60
(b) Other Equity	5,434.33	1,708.88
(c) Money Received against Share Warrants	943.04	-
<b>Total Equity</b>	<b>9,023.47</b>	<b>3,628.48</b>
<b>Non-Current liabilities:</b>		
(a) Financial liabilities		
(i) Borrowings	5,247.34	7,199.51
(ii) Provisions	205.37	205.37
(c) Deferred tax liabilities (net)	-	-
<b>Total Non-Current Liabilities</b>	<b>5,452.71</b>	<b>7,404.88</b>
<b>Current liabilities:</b>		
(a) Financial liabilities		
(i) Borrowings	3,184.93	3,438.22
(ii) Trade payables		
- Total outstanding dues of Micro Enterprises & Small Enterprises	-	-
- Total outstanding dues of creditors other than Micro Enterprises & Small Enterprises	1,842.83	2,423.35
(b) Other current liabilities	6,378.63	6,967.59
(c) Provisions	84.80	44.28
<b>Total Current Liabilities</b>	<b>11,491.19</b>	<b>12,873.44</b>
<b>Total Liabilities</b>	<b>16,943.90</b>	<b>20,278.32</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>25,967.37</b>	<b>23,906.80</b>

For OK Play India Limited

Managing Director





**CONSOLIDATED CASH FLOW STATEMENT**

	Half Year ended 30.09.23 Rs in Lacs	Year ended 31.03.23 Rs in Lacs
	(Unaudited)	(Audited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net Profit/(Loss) before Tax as per Statement of Profit & Loss	118.21	285.27
Adjustments for :		
Depreciation	601.48	1,221.46
Loss/( Profit ) on sale of Assets	-	(0.09)
Interest Received	(9.77)	(17.40)
Finance Costs	761.89	1,715.24
Deferred Revenue Expenditure written off	-	-
Re-measurement gains/(losses) on defined benefit plans	-	(56.58)
Provision for Doubtful Debts	-	-
Exchange Fluctuation Loss/(Gain)	3.55	22.84
Operating Profit before Working Capital changes	1,475.36	3,170.74
Adjustments for :		
Trade and Other Receivables	(36.94)	(336.66)
Non-Current Assets - Other Financial Assets	(0.85)	(0.84)
Current Assets - Other Financial Assets	13.79	(33.58)
Inventories	(209.86)	(860.99)
Trade and Other Payables	(459.13)	96.52
Cash generated from operations	782.37	2,035.19
Direct taxes paid	-	(25.86)
Net Cash from Operating Activities	782.37	2,009.33
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Purchase of Fixed Assets	(753.44)	(827.75)
Sale of Fixed Assets	-	35.78
Interest Received	9.77	17.40
Net Cash used in Investing Activities	(743.67)	(774.57)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES :</b>		
Proceeds from Issue of Share Capital/Non Controlling Interest adjustments	4,374.26	(11.82)
Allotment/Share Warrants money received	943.04	-
Loans & Advances paid	(1,316.93)	74.18
Deferred Revenue Expenses		
Finance Costs	(761.89)	(1,715.24)
Proceeds from Long Term Borrowings	(2,666.09)	1,012.87
Proceeds from Short Term Borrowings	(253.28)	(647.32)
Net Cash used in Financing Activities	319.11	(1,287.33)
Net increase in Cash and Cash Equivalents	357.81	(52.57)
Cash and Cash Equivalents as at 1st April,2023	116.62	169.19
Cash and Cash Equivalents as at 30th September,2023	474.43	116.62

For OK Play India Limited

Managing Director





**Notes:**

- 1) The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Thursday, the 9th November, 2023
- 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 30th September, 2023 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 loss of Rs 3.89 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) Previous period's figures have been regrouped/rearranged wherever necessary.

Chartered Accountants Certificate  
As per our report of the even date enclosed  
For J Madan & Associates  
(Chartered Accountants)  
(FRN. 025913N)

*Naveen Kumar*

CA Naveen Kumar  
Partner  
M. No. 536759  
Place: New Delhi  
Dated: 9th November, 2023



For OK Play India Limited

For OK Play India Limited  
RAJAN HANDA  
MANAGING DIRECTOR  
(DIN 00194590)

*Rajan Handa*  
Managing Director