



Ref: OKP/BM/2020-21/002

Dated: 12<sup>th</sup> February, 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 nine months ended on 31<sup>st</sup> December, 2020.

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 nine months ended on 31<sup>st</sup> December, 2020 along with Limited Review Report of the Statutory Auditors.
2. Un-Audited Consolidated Financial Results for the quarter and nine months ended on 31<sup>st</sup> December, 2020 along with Limited Review Report of the Statutory Auditors.

The meeting commenced at 11:30 A.M. and concluded at 5:30 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



# D. S. CHADHA & ASSOCIATES

## Chartered Accountants

### 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 nine months ended December 31<sup>st</sup> 2020 ("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 ("the Regulation") as amended.

The 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 Indian Accounting Standard 34, ('Ind AS 34'), "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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

*Pooja Garg*



**POOJA GARG**

Partner

Membership No.:404676

Place: New Delhi

Date: 12<sup>th</sup> February, 2021

UDIN: 21404676AAAAAD2062

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 NINE MONTHS ENDED 31ST DECEMBER, 2020

(Rs. in Lacs)

S No.	Particulars	Quarter Ended			Nine Months Ended		Year ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	2,209.18	909.82	1,101.02	3,610.44	5,004.32	6,440.11
II.	Other Income	58.54	60.67	34.87	127.43	190.48	427.87
III.	<b>Total Revenue (I + II)</b>	<b>2,267.72</b>	<b>970.49</b>	<b>1,135.89</b>	<b>3,737.87</b>	<b>5,194.80</b>	<b>6,867.98</b>
IV.	<b>Expenses:</b>						
(a)	Cost of Materials Consumed	1,210.55	492.37	560.65	1,881.17	2,817.84	3,769.82
(b)	Purchases of stock-in-trade	5.30	15.20	124.60	23.99	199.54	276.68
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(64.83)	(67.08)	(153.20)	82.42	(628.66)	(510.69)
(d)	Employee benefits expenses	416.67	308.99	210.11	916.72	751.12	951.74
(e)	Finance costs	951.66	465.15	383.51	1,450.30	1,185.72	1,402.38
(f)	Depreciation and amortisation expense	224.68	221.79	199.94	666.39	696.17	794.97
(g)	Other expenses	232.05	157.37	241.48	468.63	698.51	890.35
IV.	<b>Total expenses (IV)</b>	<b>2,976.08</b>	<b>1,593.79</b>	<b>1,667.09</b>	<b>5,489.62</b>	<b>5,720.24</b>	<b>7,575.25</b>
V.	<b>Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>(708.36)</b>	<b>(623.30)</b>	<b>(431.20)</b>	<b>(1,751.75)</b>	<b>(525.44)</b>	<b>(707.27)</b>
VI.	Exceptional Item Gain/(loss)	1.69	4.29	(3.19)	3.40	(6.70)	(45.07)
VII.	<b>Profit before tax (V + VI)</b>	<b>(706.67)</b>	<b>(619.01)</b>	<b>(434.39)</b>	<b>(1,748.35)</b>	<b>(532.14)</b>	<b>(752.34)</b>
VIII.	<b>Tax Expense:</b>						
	-Current Tax	-	-	-	-	-	-
	-Deferred Tax charge/(credit)	-	-	-	-	-	(478.16)
	-Provision of Tax for earlier year/(written back)	-	-	-	-	-	-
IX.	<b>Profit / (Loss) for the period (VII - VIII)</b>	<b>(706.67)</b>	<b>(619.01)</b>	<b>(434.39)</b>	<b>(1,748.35)</b>	<b>(532.14)</b>	<b>(274.18)</b>
X.	<b>Other Comprehensive Income</b>						
	(i) Items that will not be reclassified to profit and loss (net of taxes)	-	-	-	-	-	2.83
XI.	<b>Total Comprehensive Income for the period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)</b>	<b>(706.67)</b>	<b>(619.01)</b>	<b>(434.39)</b>	<b>(1,748.35)</b>	<b>(532.14)</b>	<b>(271.35)</b>
	<b>Paid up Equity Share Capital (Face Value of Rs. 10/- per share)</b>	<b>1,920.81</b>	<b>1,920.81</b>	<b>1,920.81</b>	<b>1,920.81</b>	<b>1,920.81</b>	<b>1,920.81</b>
	<b>Other Equity (Reserves excluding revaluation reserve)</b>						<b>3,992.92</b>
	<b>Earnings per share (not annualised)</b>						
	(a) Basic (In Rs.)	(3.68)	(3.22)	(2.27)	(9.10)	(2.78)	(1.41)
	(b) Diluted (In Rs.)	(3.68)	(3.22)	(2.27)	(9.10)	(2.78)	(1.41)

**Notes:**

- The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Friday, the 12th February, 2021.
- The Limited Review of these results has been done by the Statutory Auditors of the Company.
- The Company identifies all its operations as one reportable segment.
- This statement of unaudited standalone financial results for the quarter and nine months ended ended 31st December, 2020 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.
- The Company has recorded exchange fluctuation gain of Rs 2.16 Lacs which has arisen on account of restatement of liability towards "FCB" & debit balances written off of Rs.0.47 lacs for the quarter ended 31st December 2020 under "Exceptional Items".
- Deferred Tax Liability/Assets if any, has not been determined as it will be finalised at the year end.
- 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.
- Previous period's figures have been regrouped/rearranged wherever necessary.

for OK Play India Limited

OK PLAY INDIA LTD

RAJAN HANDA  
MANAGING DIRECTOR  
(DIN 00194590)

Managing Director

Place: New Delhi  
Dated: 12th February, 2021

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

POOJA GARG  
PARTNER  
M.N.404676

Place: New Delhi  
Dated: 12th February, 2021





# D. S. CHADHA & ASSOCIATES

Chartered Accountants

## 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 nine months ended December 31<sup>st</sup>, 2020 ("the 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.

The 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 Indian Accounting Standard 34, ("Ind AS 34"), "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India. 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:

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

  


**POOJA GARG**

Partner

Membership No.:404676

Place: New Delhi

Date: 12<sup>th</sup> February, 2021

UDIN: 21404676AAAAAE6594

**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2020**

(Rs. in Lacs)

S No.	Particulars	Quarter Ended			Nine Months Ended		Year ended
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	2,900.13	1,685.71	1,418.45	5,202.70	6,354.89	7,880.96
II.	Other Income	9.01	7.31	(3.76)	16.86	51.73	256.62
III.	<b>Total Revenue (I + II)</b>	<b>2,909.14</b>	<b>1,693.02</b>	<b>1,414.69</b>	<b>5,219.56</b>	<b>6,406.62</b>	<b>8,137.58</b>
IV.	Expenses:						
(a)	Cost of Materials Consumed	1,653.76	809.13	754.12	2,692.50	3,438.54	4,493.58
(b)	Purchases of stock-in-trade	5.42	15.31	124.61	24.22	226.94	305.22
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(137.52)	178.72	(121.83)	258.52	(613.36)	(789.27)
(d)	Employee benefits expenses	492.60	380.08	269.79	1,103.92	964.46	1,247.77
(e)	Finance costs	982.36	510.65	409.24	1,527.70	1,268.81	1,506.18
(f)	Depreciation and amortisation expense	263.74	264.42	248.14	788.18	724.87	964.26
(g)	Other expenses	295.89	216.35	312.25	622.30	963.70	1,230.49
IV.	<b>Total expenses (IV)</b>	<b>3,566.25</b>	<b>2,374.66</b>	<b>1,996.32</b>	<b>7,017.34</b>	<b>6,973.96</b>	<b>8,958.25</b>
V.	<b>Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>(647.11)</b>	<b>(681.64)</b>	<b>(581.63)</b>	<b>(1,797.78)</b>	<b>(567.34)</b>	<b>(820.67)</b>
VI.	Exceptional item Gain/(loss)	1.69	4.29	(3.19)	3.40	(6.70)	(45.08)
VII.	<b>Profit before tax (V + VI)</b>	<b>(645.42)</b>	<b>(677.35)</b>	<b>(584.82)</b>	<b>(1,794.38)</b>	<b>(574.04)</b>	<b>(865.73)</b>
VIII.	Tax Expense:						
	-Current Tax	-	-	(19.20)	-	0.53	-
	-Deferred Tax charge/(credit)	-	-	-	-	-	(503.91)
	-Provision of Tax for earlier year/(written back)	-	-	-	-	-	-
IX.	<b>Profit/(Loss) for the period (VII - VIII)</b>	<b>(645.42)</b>	<b>(677.35)</b>	<b>(565.62)</b>	<b>(1,794.38)</b>	<b>(574.57)</b>	<b>(361.82)</b>
X.	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit and loss (net of taxes)	-	-	-	-	-	2.83
	<b>Total Comprehensive Income for the period (IX + X)</b>	<b>(645.42)</b>	<b>(677.35)</b>	<b>(565.62)</b>	<b>(1,794.38)</b>	<b>(574.57)</b>	<b>(358.99)</b>
XI.	<b>Profit/(Loss) for the period</b>	<b>(645.42)</b>	<b>(677.35)</b>	<b>(565.62)</b>	<b>(1,794.38)</b>	<b>(574.57)</b>	<b>(358.99)</b>
XII.	Profit attributable to:						
	a) Owner of OK Play India Ltd	(662.10)	(674.28)	(556.32)	(1,804.24)	(566.78)	(355.00)
	b) Non Controlling Interest	16.68	(3.07)	(9.30)	9.86	(7.79)	(6.82)
	<b>c) Total Profit : (a +b)</b>	<b>(645.42)</b>	<b>(677.35)</b>	<b>(565.62)</b>	<b>(1,794.38)</b>	<b>(574.57)</b>	<b>(361.82)</b>
XIII.	Other Comprehensive Income/(Loss) attributable to						
	a) Owner of OK Play India Ltd	-	-	-	-	-	2.83
	b) Non Controlling Interest	-	-	-	-	-	-
	<b>c) Total Other Comprehensive Income (a+b)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2.83</b>
IV.	<b>Total Comprehensive Income attributable to : (XII +XIII)</b>	<b>(645.42)</b>	<b>(677.35)</b>	<b>(565.62)</b>	<b>(1,794.38)</b>	<b>(574.57)</b>	<b>(358.99)</b>
	a) Owner of OK Play India Ltd	(662.10)	(674.28)	(556.32)	(1,804.24)	(566.78)	(352.17)
	b) Non Controlling Interest	16.68	(3.07)	(9.30)	9.86	(7.79)	(6.82)
	<b>Paid up Equity Share Capital (Face Value of Rs. 10/- per share)</b>	<b>1,920.81</b>	<b>1,920.81</b>	<b>1,920.81</b>	<b>1,920.81</b>	<b>1,920.81</b>	<b>1,920.81</b>
	<b>Other Equity (Reserves excluding revaluation reserve)</b>						<b>3,620.08</b>
	<b>Earnings per share (not annualised)</b>						
	(a) Basic (In Rs.)	(3.36)	(3.53)	(2.95)	(9.34)	(3.00)	(1.87)
	(b) Diluted (In Rs.)	(3.36)	(3.53)	(2.95)	(9.34)	(3.00)	(1.87)

**Notes:**

- The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Friday, the 12th February, 2021
- The Limited Review of these results has been done by the Statutory Auditors of the Company.
- The Company identifies all its operations as one reportable segment.
- This statement of unaudited consolidated financial results for the quarter and nine months ended 31st December, 2020 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/44/2019 dated March 29th, 2019.
- The Company has recorded exchange fluctuation gain of Rs 2.16 Lacs which has arisen on account of restatement of liability towards "FCCB" & debit balances written off of Rs.0.47 lacs for the quarter ended 31st December 2020 under "Exceptional Items".
- Deferred Tax Liability/Assets if any, has not been determined as it will be finalised at the year end.
- 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.
- Previous period's figures have been regrouped/rearranged wherever necessary.

**For OK PLAY INDIA LTD**  
for OK Play India Limited

RAJAN HANDA  
MANAGING DIRECTOR  
(DIN 00194590)

Place: New Delhi  
Dated: 12th February, 2021

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

POOJA GARG  
PARTNER  
M.N.404676

Place: New Delhi  
Dated: 12th February, 2021

