



Ref: OKP/BM/2019-20/707

Dated: 30th May, 2019

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai-400001

Scrip Code: 526415

- Sub: 1. Outcome of the Board Meeting**
2. Audited Financial Result (Standalone & Consolidated) for the Quarter and Year ended 31st March, 2019

Dear Sir,

We wish to inform that Board Meeting of the Company held today i.e. May 30, 2019; the Board of Directors has approved the Audited Financial Results (Standalone & Consolidated) for the Quarter and Year ended on 31st March, 2019.

We are enclosing here with the following statements, duly approved/signed pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015:

1. Audited Standalone Financial Results for the quarter and year ended on 31st March, 2019.
2. Auditors Report on the Audited Standalone Financial Results for the quarter and year ended on 31st March, 2019.
3. Audited Consolidated Financial Results for the quarter and year ended on 31st March, 2019.
4. Auditors Report on the Audited Consolidated Financial Results for the quarter and year ended on 31st March, 2019.
5. Declaration for unmodified opinion in terms of Regulations 33(3)(d) as amended by SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 for both Audited Financial Results for the quarter and year ended on 31st March, 2019.

The meeting Commenced at 3:00 P.M. and concluded at 5:00 P.M.

The above information will be made available at the website of the www.okplay.co.in

Thanking you,

Yours faithfully,

For **OK PLAY INDIA LIMITED**

Meenu Goswami

Meenu Goswami

Company Secretary



OK PLAY INDIA LIMITED

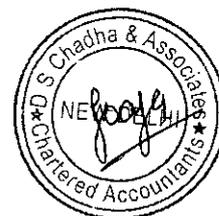
Corporate Office : 124, New Manglapuri, Mehrauli, New Delhi - 110030 **Tel. :** +91 11 46190000 **Fax :** +91 11 46190090
Registered Office & Works : Plot No. 17 & 18, Roz-Ka-Meo Industrial Estate, Tehsil Nuh, District Mewat, Haryana-122 103
Tel. : +91 124 2362335-36 **Fax :** +91 124 2362326 **CIN L28219HR1988PLC030347**
Website : www.okplay.in **Email :** info@okplay.in



Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**TO
THE BOARD OF DIRECTORS OF
OK PLAY INDIA LIMITED**

1. We have audited the accompanying statement of quarterly standalone Ind AS financial results of OK Play India Limited ('the Company') for the quarter and year ended March 31, 2019 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), read with SEBI Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular'). The standalone Ind AS financial results for the quarter and year ended March 31, 2019 have been prepared on the basis of the standalone Ind AS financial results for the nine-month period ended December 31, 2018, the audited annual standalone Ind AS financial statements as at and for the year ended March 31, 2019, and the relevant requirements of the Regulation and the Circular, which are the responsibility of the Company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these standalone financial results based on our review of the standalone Ind AS financial results for the nine month period ended December 31, 2018 which was prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 Interim Financial Reporting, specified under Section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principles generally accepted in India; our audit of the annual standalone Ind AS financial statements as at and for the year ended March 31, 2019; and the relevant requirements of the Regulation and the Circular.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



3. In our opinion and to the best of our information and according to the explanations given to us, these quarterly standalone Ind AS financial results as well as the year to date results:
- i. are presented in accordance with the requirements of the Regulation read with the Circular, in this regard; and
 - ii. give a true and fair view of the net profit including other comprehensive income and other financial information for the year ended March 31, 2019.
4. The Statement includes the results for the quarter ended 31 March, 2019 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For D. S. Chadha & Associates

Chartered Accountants
(FRN-026723-N)



(Pooja Garg)
Partner
M. No. 404676



Place: New Delhi
Date: 30th May, 2019

STATEMENT OF STANDALONE AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2019

S No.	Particulars	Quarter Ended			Year ended	
		31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018
		Audited	Unaudited	Audited	Audited	Audited
I.	Revenue from operations	3,187.79	3,221.07	3,150.54	11,892.74	10,904.22
II.	Other Income	100.92	196.35	237.65	423.66	412.52
III.	Total Revenue (I + II)	3,288.71	3,417.42	3,388.19	12,316.40	11,316.74
IV.	Expenses:					
(a)	Cost of Materials Consumed	1,702.59	1,481.36	1,269.90	6,238.96	5,531.29
(b)	Purchases of stock-in-trade	45.33	310.12	686.85	789.71	1,367.01
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(296.51)	(11.94)	141.52	(635.45)	(563.33)
(d)	Employee benefits expenses	346.11	358.50	17.01	1,306.37	1,000.24
(e)	Finance costs	410.47	322.93	397.52	1,484.16	1,253.46
(f)	Depreciation and amortisation expense	153.91	173.72	103.16	664.11	518.20
(g)	Other expenses	362.11	455.25	198.23	1,436.27	1,300.49
IV.	Total expenses (IV)	2,724.01	3,089.94	2,814.19	11,284.13	10,407.36
V.	Profit/ (Loss) before exceptional items and tax (III-IV)	564.70	327.48	574.00	1,032.27	909.38
VI.	Exceptional item Gain/(loss)	(237.65)	52.03	(859.65)	(253.42)	(843.87)
VII.	Profit before tax (V + VI)	327.05	379.51	(285.65)	778.85	65.51
VIII.	Tax Expense:					
	-Current Tax	74.13	73.01	(59.23)	161.05	12.37
	-Deferred Tax charge/ (credit)	322.27	-	45.13	322.27	45.13
	-Provision of Tax for earlier year/ (written back)	0.95	-	(65.14)	0.95	(65.14)
IX	Profit / (Loss) for the period (VII - VIII)	(70.30)	306.50	(206.41)	294.58	73.15
X	Other Comprehensive Income					
	(i) Items that will not be reclassified to profit and loss (net of taxes)	0.30	-	(4.04)	0.30	(4.04)
XI	Total Comprehensive Income for the period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	(70.00)	306.50	(210.45)	294.88	69.11
	Paid up Equity Share Capital (Face Value of Rs. 10/- per share)	1,920.81	1,920.81	1,860.81	1,920.81	1,860.81
	Earnings per share (not annualised)					
	(a) Basic (In Rs.)	(0.37)	1.60	(1.13)	1.54	0.37
	(b) Diluted (In Rs.)	(0.37)	1.46	(1.03)	1.54	0.34

for OK Play India Limited

RAJAN HANDA
 MANAGING DIRECTOR
 (DIN 00194590)



Place: New Delhi
 Dated: 30th May, 2019

Chartered Accountants Certificate
 As per our Certificate 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: 30th May, 2019

STATEMENT OF ASSETS AND LIABILITIES		
Particulars	(Rs. in Lacs)	
	Standalone	Standalone
	As at 31.03.2019	As at 31.03.2018
	(Audited)	(Audited)
ASSETS		
Non-current assets		
(a) Property, plant, and equipment	6,970.56	4,906.78
(b) Capital work-in-progress	-	1,395.33
(c) Other Intangible assets	2,587.49	2,021.06
(d) Intangible Assets under development	-	16.85
(e) Financial Assets		
(i) Investments	806.18	806.18
(ii) Loans	80.68	43.00
(iii) Other financial assets	2.47	86.08
(f) Deferred tax assets (net)	-	131.89
Total Non-Current Assets	10,447.38	9,407.17
Current assets:		
(a) Inventories	4,669.40	3,966.97
(b) Financial assets		
(i) Trade receivables	1,674.59	2,147.86
(ii) Cash and cash equivalents	237.46	230.24
(iii) Other financial assets	10.71	11.25
(c) Other current assets	3,522.18	3,526.46
Total Current Assets	10,114.34	9,882.78
TOTAL ASSETS	20,561.72	19,289.95
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,919.60	1,859.58
(b) Other Equity	4,264.27	3,397.27
Total Equity	6,183.87	5,256.85
Non-Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	5,680.02	8,014.94
(ii) Other financial liabilities (other than those specified in (b) below)	1.16	1.78
(b) Provisions	111.68	72.99
(c) Deferred tax liabilities (net)	190.38	-
Total Non-Current Liabilities	5,983.24	8,089.71
Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	3,182.07	2,378.73
(ii) Trade payables		
- Total outstanding dues of Micro Enterprises & Small Enterprises	1.68	-
- Total outstanding dues of creditors other than Micro Enterprises & Small Enterprises	1,129.64	1,149.89
(b) Other current liabilities	3,920.09	2,403.35
(c) Provisions	161.13	11.42
Total Current Liabilities	8,394.61	5,943.39
Total Liabilities	14,377.85	14,033.10
TOTAL EQUITY AND LIABILITIES	20,561.72	19,289.95



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 30th May, 2019.
- 2) These financial results have been audited by the Statutory Auditors of the Company.
- 3) The Company identifies all its operations as one reportable segment.
- 4) This statement of audited standalone financial results for the quarter and year ended 31st March, 2019 is in compliance with Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013 read with SEBI Circular CIR/CFD/CMD/15/2015 dated 30 November, 2015 and SEBI Circular CIR/CFD/FAC/62/2016 dated 05 July, 2016.
- 5) Under exceptional items the Company has recorded exchange fluctuation loss of Rs 0.02 Lacs which has arisen on account of restatement of liability towards "FCCB", debit balances written off of Rs.114.53 and loss on assets written off of Rs.123.10 lacs at the end of the quarter.
- 6) The resources used by the Company for creation of Capital Assets have been capitalised at the end of the Financial year 31st March, 2019.
- 7) The figures for the quarter ended 31st March, 2019 & 31st March, 2018 represent the difference between the audited figures in respect of full financial year and the published figures for nine months ended 31st December, 2018 & 31st December, 2017 respectively.
- 8) Previous period's figures have been regrouped/rearranged wherever necessary.

Place: New Delhi
Dated: 30th May, 2019

for OK Play India Limited

Rajand
RAJAN/HANDA
MANAGING DIRECTOR
(DIN 00194590)



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

Poojagarg
POOJA GARG
PARTNER
M.N.404676



Place: New Delhi
Dated: 30th May, 2019



Auditor's Report On Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**TO
THE BOARD OF DIRECTORS OF
OK PLAY INDIA LIMITED**

1. We have audited the accompanying statement of consolidated Ind AS financial results of OK Play India Limited ('the Company') and its subsidiary (together, "the Group") for the year ended March 31, 2019 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), read with SEBI Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular'). The consolidated Ind AS financial results for the year ended March 31, 2019 have been prepared on the basis of the audited annual consolidated Ind AS financial statements as at and for the year ended March 31, 2019, and the relevant requirements of the Regulation and the Circular, which are the responsibility of the Company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these consolidated Ind AS financial statements as at and for the year ended March 31, 2019 which was prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS), specified under Section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principles generally accepted in India; and the relevant requirements of the Regulation and the Circular.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
3. In our opinion and to the best of our information and according to the explanations given to us, these consolidated Ind AS financial results:
 - i. includes the results of the following entities:
 - OK Play India Limited (Holding Company)
 - OK Play Auto Private Limited (Subsidiary Company)
 - ii. are presented in accordance with the requirements of the Regulation read with the Circular, in this regard; and



iii. give a true and fair view of the consolidated net profit including other comprehensive income and other financial information for the year ended March 31, 2019.

4. The Statement includes the results for the quarter ended 31 March, 2019 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For D. S. Chadha & Associates
Chartered Accountants
(FRN-026723-N)

Pooja Garg

(Pooja Garg)
Partner
M. No. 404676



Place: New Delhi
Date: 30th May, 2019

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 CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2019

(Rs. in Lacs)

S No.	Particulars	Quarter Ended			Year ended	
		31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018
		Audited	Unaudited	Audited	Audited	Audited
I.	Revenue from operations	4,111.27	4,126.30	4,415.37	15,672.66	14,225.70
II.	Other Income	10.23	55.98	38.25	99.24	268.97
III.	Total Revenue (I + II)	4,121.50	4,182.28	4,453.62	15,771.90	14,494.67
IV.	Expenses:					
(a)	Cost of Materials Consumed	2,043.66	1,756.13	2,110.55	8,125.28	7,347.94
(b)	Purchases of stock-in-trade	45.33	310.21	687.64	789.71	1,375.10
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(241.91)	(40.26)	136.29	(659.41)	(528.71)
(d)	Employee benefits expenses	428.43	438.71	87.89	1,593.81	1,213.25
(e)	Finance costs	447.51	382.88	432.90	1,636.54	1,447.54
(f)	Depreciation and amortisation expense	188.17	213.52	132.64	797.75	637.37
(g)	Other expenses	468.30	576.10	186.55	1,823.13	1,726.32
IV.	Total expenses (IV)	3,379.49	3,637.29	3,774.46	14,106.81	13,218.81
V.	Profit/ (Loss) before exceptional items and tax (III-IV)	742.01	544.99	679.16	1,665.09	1,275.86
VI.	Exceptional item Gain/(loss)	(239.20)	52.03	(899.12)	(254.97)	(883.34)
VII.	Profit before tax (V + VI)	502.81	597.02	(219.96)	1,410.12	392.52
VIII.	Tax Expense:					
	-Current Tax	94.72	136.27	(47.35)	291.27	24.25
	-Deferred Tax charge/ (credit)	485.70	-	210.84	485.70	210.84
	-Provision of Tax for earlier year/ (written back)	8.34	-	(65.14)	8.34	(65.14)
IX.	Profit / (Loss) for the period (VII - VIII)	(85.95)	460.75	(318.31)	624.81	222.57
X.	Other Comprehensive Income					
	(i) Items that will not be reclassified to profit and loss (net of taxes)	0.30	-	(4.04)	0.30	(4.04)
XI.	Total Comprehensive Income for the period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	(85.65)	460.75	(322.35)	625.11	218.53
	Paid up Equity Share Capital (Face Value of Rs. 10/- per share)	1,920.81	1,920.81	1,860.81	1,920.81	1,860.81
	Earnings per share (not annualised)					
	(a) Basic (In Rs.)	(0.45)	2.40	(1.73)	3.26	1.17
	(b) Diluted (In Rs.)	(0.45)	2.20	(1.58)	3.26	1.07

Place: New Delhi
 Dated: 30th May, 2019

for OK Play India Limited

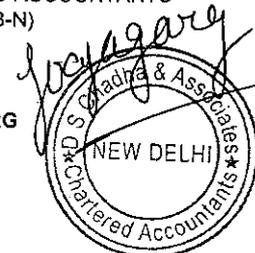
RAJAN HANSA
 MANAGING DIRECTOR
 (DIN 00194590)



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

Place: New Delhi
 Dated: 30th May, 2019

POOJA GARG
 PARTNER
 M.N.404676



STATEMENT OF ASSETS AND LIABILITIES		
Particulars	(Rs. in Lacs)	
	Consolidated	Consolidated
	As at 31.03.2019	As at 31.03.2018
	(Audited)	(Audited)
ASSETS		
Non-current assets		
(a) Property, plant, and equipment	8,890.25	6,708.15
(b) Capital work-in-progress	23.55	1,395.33
(c) Other Intangible assets	2,680.45	2,125.29
(d) Intangible Assets under development	-	16.85
(e) Financial Assets		
(i) Loans	94.10	56.42
(ii) Other financial assets	5.98	89.38
(f) Deferred tax assets (net)	-	288.38
Total Non-Current Assets	11,694.33	10,679.80
Current assets:		
(a) Inventories	5,210.62	4,479.13
(b) Financial assets		
(i) Trade receivables	1,832.98	2,293.39
(ii) Cash and cash equivalents	247.07	241.04
(iii) Other financial assets	18.08	11.70
(c) Other current assets	2,895.42	2,746.65
Total Current Assets	10,204.17	9,771.91
TOTAL ASSETS	21,898.50	20,451.71
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,919.60	1,859.58
(b) Other Equity	3,899.72	2,702.49
Total Equity	5,819.32	4,562.07
Non-Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	5,894.55	8,544.47
(b) Provisions	111.67	72.99
(c) Deferred tax liabilities (net)	197.32	-
Total Non-Current Liabilities	6,203.54	8,617.46
Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	3,827.49	2,650.45
(ii) Trade payables		
- Total outstanding dues of Micro Enterprises & Small Enterprises	1.68	-
- Total outstanding dues of creditors other than Micro Enterprises & Small Enterprises	1,252.82	1,728.97
(b) Other current liabilities	4,502.30	2,869.46
(c) Provisions	291.35	23.30
Total Current Liabilities	9,875.64	7,272.18
Total Liabilities	16,079.18	15,889.64
TOTAL EQUITY AND LIABILITIES	21,898.50	20,451.71



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 30th May, 2019.
- 2) These financial results have been audited by the Statutory Auditors of the Company.
- 3) The Company identifies all its operations as one reportable segment.
- 4) This statement of audited standalone financial results for the quarter and year ended 31st March, 2019 is in compliance with Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013 read with SEBI Circular CIR/CFD/CMD/15/2015 dated 30 November, 2015 and SEBI Circular CIR/CFD/FAC/62/2016 dated 05 July, 2016.
- 5) Under exceptional items the Company has recorded exchange fluctuation loss of Rs 0.02 Lacs which has arisen on account of restatement of liability towards "FCCB", debit balances written off of Rs.116.08 and loss on assets written off of Rs.123.10 lacs at the end of the quarter.
- 6) The resources used by the Company for creation of Capital Assets have been capitalised at the end of the Financial year 31st March, 2019.
- 7) The figures for the quarter ended 31st March, 2019 & 31st March, 2018 represent the difference between the audited figures in respect of full financial year and the published figures for nine months ended 31st December, 2018 & 31st December, 2017 respectively.
- 8) Previous period's figures have been regrouped/rearranged wherever necessary.

Place: New Delhi
Dated: 30th May, 2019

for OK Play India Limited

Rajan Handa
RAJAN HANDA
MANAGING DIRECTOR
(DIN 00194550)



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

Pooja Garg
POOJA GARG
PARTNER
M.N.404676



Place: New Delhi
Dated: 30th May, 2019



Ref: OK/St-Ex/2019-20/707

Dated: 30th May, 2019

The DCS-CRD,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Tower, Dalal Street,
Mumbai – 400001.

Scrip Code: 526415

Sub: Declaration for UNMODIFIED OPINION

Ref: Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by SEBI Notification No. SEBI/LAD-NRO/GN/2016-14/001 dated May 25, 2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016; we hereby confirm that the Audit Report issued by M/S D. S. Chadha & Associates, Chartered Accountants New Delhi (Firm Registration No. 026723) on the Audited Financial Results of the Company for the quarter and year ended March 31, 2019 is with the Unmodified Opinion.

Kindly acknowledge the receipt and take the same on record.

Thanking you,

Yours faithfully,

For **OK PLAY INDIA LIMITED**

Rabinder Singh
CFO



OK PLAY INDIA LIMITED

Corporate Office : 124, New Manglapuri, Mehrauli, New Delhi - 110030 **Tel.** : +91 11 46190000 **Fax** : +91 11 46190090
Registered Office & Works : Plot No. 17 & 18, Roz-Ka-Meo Industrial Estate, Tehsil Nuh, District Mewat, Haryana-122 103
Tel. : +91 124 2362335-36 **Fax** : +91 124 2362326 **CIN** L28219HR1988PLC030347
Website : www.okplay.in **Email** : info@okplay.in