



Ref: OKP/BM/2020-21/46

Dated: 7th August, 2020

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, 2020

Dear Sir,

We wish to inform that Board Meeting of the Company held today i.e. August 7, 2020; the Board of Directors has approved the Audited Financial Results (Standalone & Consolidated) for the Quarter and Year ended on 31st March, 2020.

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, 2020.
2. Auditors Report on the Audited Standalone Financial Results for the quarter and year ended on 31st March, 2020.
3. Audited Consolidated Financial Results for the quarter and year ended on 31st March, 2020.
4. Auditors Report on the Audited Consolidated Financial Results for the quarter and year ended on 31st March, 2020.
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, 2020.

The meeting Commenced at 1:00 P.M. and concluded at 11:30 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

STATEMENT OF STANDARDS ON ADJUSTED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2020

No.	Particulars	(Rs. in Lacs)				
		Quarter Ended			Year Ended	
		31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2018
	Audited	Unaudited	Audited	Audited	Audited	
I	Revenue from operations	1,435.29	1,161.02	1,167.79	6,441.11	5,225.74
II	Other Income	237.89	14.87	100.72	4.27	455.00
III	Total Revenue (I+II)	1,673.18	1,175.89	1,268.51	6,445.38	5,680.74
IV	Expenses:					
IVa	Cost of Materials Consumed	951.98	560.55	1,792.52	3,700.82	5,208.55
IVb	Purchase of Stock in Trade	77.14	124.60	45.33	270.53	789.77
IVc	Change in inventory of finished goods, work in progress and Stock in Trade	17.97	(153.20)	(295.51)	(51.03)	225.45
IVd	Employee benefits expense	200.62	210.11	346.11	951.74	1,306.37
IVe	Finance cost	216.66	383.51	410.47	1,402.38	1,484.16
IVf	Depreciation and amortisation expense	198.80	199.94	153.91	794.97	854.11
IVg	Other expense	191.84	241.48	362.11	890.35	1,435.27
IV	Total expenses (IV)	1,855.01	1,567.09	2,724.01	7,575.25	11,284.13
V	Profit/(Loss) before exceptional items and tax (III-IV)	(181.83)	(431.20)	564.70	(707.27)	1,032.27
VI	Exceptional item Gain/(loss)	(38.37)	(3.19)	(237.65)	(45.07)	(253.42)
VII	Profit before tax (V + VI)	(220.20)	(434.39)	327.05	(752.34)	778.85
VIII	Tax Expense:					
	Current Tax	-	-	74.13	-	161.05
	Deferred Tax charged (credit)	(478.16)	-	322.27	(478.16)	322.27
	Provision of Tax for earlier year/ (written back)	-	-	0.95	-	0.95
IX	Profit/(Loss) for the period (VII - VIII)	257.96	(434.39)	(70.30)	(274.18)	294.58
X	Other Comprehensive Income					
	(a) Items that will not be reclassified to profit and loss (net of tax)	2.83	-	0.30	2.83	0.30
XI	Total Comprehensive Income for the period (IX + X) (Comprising Profit/(Loss) and Other Comprehensive Income for the period)	260.79	(434.39)	(70.00)	(271.35)	294.88
	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
	Other Equity Reserves, excluding revaluation reserve				3,992.92	4,264.27
	Earnings per share (not annualised)					
	(a) Basic (Rs.)	1.36	(2.26)	(0.36)	(1.41)	1.54
	(b) Diluted (Rs.)	1.36	(2.26)	(0.36)	(1.41)	1.54

for OK Play India Limited

RAJAN HADHA
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)

POOJA GARG
PARTNER
M.N.404676

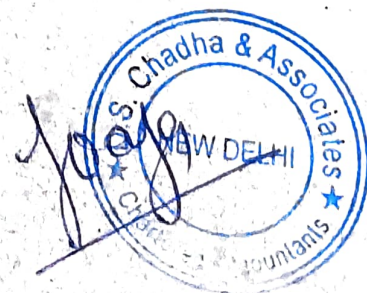


Income before Income Tax	11,191.11	5,417.75
Income Tax Expense		
Income		
Other Comprehensive Income (Loss)		
Other Comprehensive Income		
Total Comprehensive Income	10,333.67	10,114.34
Dividends		
Net Change in Equity	21,524.81	20,561.72
Assets		
Current Assets		
Cash	1,919.61	1,919.60
Accounts Receivable	3,992.92	4,264.27
Inventory	5,912.53	6,183.87
Prepaid Expenses		
Property, Plant, and Equipment	7,352.37	5,600.02
Intangible Assets		
Other Assets	0.54	1.16
Liabilities	111.09	111.68
Current Liabilities		190.38
Accounts Payable	7,464.00	5,983.24
Income Tax Payable		
Other Current Liabilities	2,834.55	3,182.07
Non-Current Liabilities		
Long-Term Debt	2.40	1.68
Other Long-Term Liabilities	867.79	1,129.64
Equity	4,282.41	3,920.09
Common Stock	161.13	161.13
Retained Earnings	8,148.28	8,394.61
Other Equity		
Total Equity	15,612.28	14,377.85
Assets = Liabilities + Equity	21,524.81	20,561.71
LIABILITY AND EQUITY		

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	Year ended 31.03.20 Rs in Lacs (Audited)	Year ended 31.03.19 Rs in Lacs (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit (Loss) before Tax & provision of Profit & Tax		77.11
Adjustments for		
Depreciation	61.95	66.11
Loss / Profit on sale of Assets	0.00	12.09
Interest Received	(1.66)	(11.66)
Finance Costs	140.38	148.16
Re-measurement gains (losses) on defined benefit plans	0.85	0.38
Exchange Fluctuation Loss (Gain)	18.63	15.79
Operating Profit before Working Capital changes	1,483.90	3,058.73
Adjustments for		
Trade and Other Receivables	659.33	473.26
Non-Current Assets - Other Financial Assets	0.42	83.64
Current Assets - Other Financial Assets	(1.65)	0.54
Inventories	(355.48)	(702.43)
Trade and Other Payables	394.90	272.39
Cash generated from operations	2,148.41	3,186.10
Direct taxes paid	0.00	(12.37)
Net Cash from Operating Activities	2,148.41	3,173.73
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Fixed Assets	(1,249.70)	(2,082.68)
Sale of Fixed Assets	0.00	73.44
Interest Received	12.56	11.66
Net Cash used in Investing Activities	(1,237.14)	(1,997.58)
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Allotment Share Warrants money received	0.00	(210.70)
Proceeds from Issue of Equity Share Capital	0.01	842.84
Loans & Advances paid	(582.62)	(33.39)
Finance Costs	(1,402.38)	(1,484.16)
Proceeds from Long Term Borrowings	1,358.81	(1,086.86)
Proceeds from Short Term Borrowings	(347.53)	803.34
Net Cash used in Financing Activities	(973.71)	(1,168.93)
Net increase in Cash and Cash Equivalents	(62.44)	7.2
Cash and Cash Equivalents as at 1st April,2019	237.46	230.2
Cash and Cash Equivalents as at 31st March,2020	175.02	237.4



... of the Company for the period ending 31st March 2020 compared to the corresponding period of 31st March 2019. The Company has recorded exchange fluctuation loss of Rs. 12.45 lacs and provision for doubtful debts of Rs. 25.92 lacs at the end of the quarter. The Company has recorded a net profit of Rs. 1.15 lacs for the quarter and year ended 31st March 2020 compared to a net profit of Rs. 1.15 lacs for the quarter and year ended 31st March 2019. The Company has recorded a net profit of Rs. 1.15 lacs for the quarter and year ended 31st March 2020 compared to a net profit of Rs. 1.15 lacs for the quarter and year ended 31st March 2019. The Company has recorded a net profit of Rs. 1.15 lacs for the quarter and year ended 31st March 2020 compared to a net profit of Rs. 1.15 lacs for the quarter and year ended 31st March 2019.

The figures for the period ending 31st March 2020 & 31st March 2019 represent the difference between the audited figures in respect of the period ending 31st December 2019 & 31st December 2018 respectively.

As per directives issued by the Government of India, the Company had temporarily suspended operations at all sites to contain the spread of COVID-19. The Company has also implemented "Work from Home" measures to ensure compliance with Government's directives and to safeguard employee's health and safety. Due to the temporary suspension of operations, the Company is facing temporary financial constraints and the short term cash flows are adversely impacted due to the temporary suspension of operations. The Company is applying towards minimizing costs especially fixed cost so as to bring in Cost Discipline. There are alternative routes during this period of disruption. The Company has been regrouped/rearranged wherever necessary.

for OK Play India Limited

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)

POOJA GARG
PARTNER
M.N.404676





D. S. CHADHA & ASSOCIATES

Chartered Accountants

**INDEPENDENT AUDITORS' REPORT ON THE QUARTERLY AND YEAR TO DATE AUDITED
STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF
THE SEBI(LODR) REGULATIONS, 2015, AS AMENDED**

To,
The Board of Directors of
OK Play India Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Standalone quarterly Financial Results of OK Play India Limited ("the Company"), for the quarter ended March 31, 2020 and year to date results for the period from 01st April, 2019 to March 31, 2020, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended ("The Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these Standalone financial Results:-

(i) are presented in accordance with the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and

(ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net loss and total comprehensive income and other financial information of the company for the quarter and year to date results ending on March 31, 2020.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial Results under the provisions of the Companies Act, 2013 and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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Emphasis of Matter

We draw attention to the following matter of the consolidated financial Results:

1. There are some old inventories which may not have the realizable value attributed to them. The impact of same could not be completely determined. However as per management discussion, the amount involved is not material.
2. Receivable of the company includes Rs. 1.29 crore which could not be reconciled from the party or collect other assurance for the recovery till the time.

Our opinion and Conclusion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of standalone annual financial statements. The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial Results that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility includes the preparation and presentation of Financial Results for the quarter and year ended March 31, 2020. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial Results, Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence



that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial Results, including the disclosures, and whether the financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The statements includes the results for the quarter ended March 31,2020 being the balancing figures between the audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of current financial year which were subject to limited review by us, as required under Listing Regulations.

For D.S.CHADHA & ASSOCIATES

Chartered Accountants

FRN No:0267230N



Pooja Garg

Partner

Membership No. 404676

UDIN: 20404676AAAAAD8196

Place: Delhi

Date: 07.08.2020

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

STATEMENT OF CONSOLIDATED, AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2020

S. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019
		Audited	Unaudited	Audited	Audited	Audited
	Revenue from operations	1,526.07	1,418.45	4,111.27	7,889.95	15,672.65
	Other Income	204.89	(3.76)	19.23	256.62	95.24
III	Total Revenue (I + II)	1,730.96	1,414.69	4,121.50	8,137.58	15,771.90
IV	Expenses					
	Cost of Materials Consumed	1,055.04	754.12	2,043.65	4,493.58	8,125.28
	Purchases of stock-in-trade	78.28	124.61	45.33	305.22	789.71
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(175.91)	(121.83)	(241.91)	(789.27)	(559.41)
	Employee benefits expenses	283.31	269.79	428.43	1,247.77	1,593.81
	Finance costs	237.37	409.24	447.51	1,506.18	1,636.54
	Depreciation and amortisation expense	239.41	248.14	188.17	964.28	797.75
	Other expenses	266.79	312.25	468.30	1,230.49	1,823.13
IV	Total expenses (IV)	1,984.29	1,996.32	3,379.49	8,958.25	14,106.81
V	Profit/(Loss) before exceptional items and tax (III-IV)	(253.33)	(581.63)	742.01	(820.67)	1,665.09
VI	Exceptional item Gain/(loss)	(38.36)	(3.19)	(239.20)	(45.06)	(254.97)
VII	Profit before tax (V + VI)	(291.69)	(584.82)	502.81	(865.73)	1,410.12
VIII	Tax Expense					
	-Current Tax	(0.53)	(19.20)	94.72	-	291.27
	-Deferred Tax charge/(credit)	(503.91)	-	485.70	(503.91)	485.70
	-Provision of Tax for earlier year/(written back)	-	-	8.34	-	8.34
IX	Profit/(Loss) for the period (VII - VIII)	212.75	(565.62)	(85.95)	(361.82)	624.81
X	Other Comprehensive Income					
	(i) Items that will not be reclassified to profit and loss (net of taxes)	2.83	-	0.30	2.83	0.30
XI	Total Comprehensive Income for the period (IX + X) (Comprising Profit/(Loss) and Other Comprehensive Income for the period)	215.58	(565.62)	(85.65)	(358.99)	625.11
XII	Profit attributable to:					
	a) Owner of OK Play India Ltd	210.84	(556.32)	(85.95)	(355.00)	624.81
	b) Non Controlling Interest	1.91	(9.30)	-	(6.82)	-
	c) Total Profit (a + b)	212.75	(565.62)	(85.95)	(361.82)	624.81
XIII	Other Comprehensive Income/(Loss) attributable to					
	a) Owner of OK Play India Ltd	2.83	-	0.30	2.83	0.30
	b) Non Controlling Interest	-	-	-	-	-
	c) Total Other Comprehensive Income (a+b)	2.83	-	0.30	2.83	0.30
IV	Total Comprehensive Income attributable to: (XII + XIII)					
	a) Owner of OK Play India Ltd	213.67	(556.32)	(85.65)	(352.17)	625.11
	b) Non Controlling Interest	1.91	(9.30)	-	(6.82)	-
	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
	Other Equity (Reserves excluding revaluation reserve)	-	-	-	3,620.08	3,899.72
	Earnings per share (not annualised)					
	(a) Basic (In Rs.)	1.12	(2.94)	(0.45)	(1.87)	3.25
	(b) Diluted (In Rs.)	1.12	(2.94)	(0.45)	(1.87)	3.25

Place: New Delhi
Dated 7th August 2020

Place: New Delhi
Date: 17th August 2020

for OK Play India Limited

RAJAN HANDE
MANAGING DIRECTOR
(DIN 00111590)

Chartered Accountants Certificate
As per our Certificate of the even date and
For D S CHADHA & ASSOCIATES
CHARTERED ACCOUNTANTS
(FRN-026711/N)

POOJA GARG
PARTNER
MN 404676



STATEMENT OF ASSETS AND LIABILITIES

Particulars	(Rs. in Lacs)	
	Consolidated As at 31.03.2020 (Audited)	Consolidated As at 31.03.2019 (Audited)
ASSETS		
Non-current assets		
(a) Property, plant and equipment	8,813.90	8,820.71
(b) Capital work-in-progress	52.11	11.55
(c) Other non-current assets	1,189.17	2,680.45
(d) Intangible Assets under development	1.95	-
(e) Financial Assets		
(i) Investments	105.77	94.10
(ii) Loans	5.06	5.98
(iii) Other financial assets	305.73	-
(f) Deferred tax assets (net)		
Total Non-Current Assets	12,475.02	11,694.33
Current assets:		
(a) Inventories	5,664.07	5,210.62
(b) Financial assets		
(i) Trade receivables	939.49	1,832.98
(ii) Cash and cash equivalents	182.02	247.07
(iii) Other financial assets	20.77	18.08
(c) Other current assets	3,217.33	2,895.42
Total Current Assets	10,023.68	10,204.17
TOTAL ASSETS	22,498.70	21,898.50
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,919.61	1,919.60
(b) Other Equity	3,620.08	3,899.72
Non Controlling Interest	18.23	-
Total Equity	5,557.92	5,819.32
Non-Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	7,376.80	5,894.55
(ii) Provisions	111.08	111.67
(c) Deferred tax liabilities (net)	-	197.32
Total Non-Current Liabilities	7,487.88	6,203.54
Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	3,236.79	3,827.49
(ii) Trade payables		
- Total outstanding dues of Micro Enterprises & Small Enterprises	2.40	1.68
- Total outstanding dues of creditors other than Micro Enterprises & Small Enterprises	997.73	1,252.82
(b) Other current liabilities	4,924.63	4,502.30
(c) Provisions	291.35	291.35
Total Current Liabilities	9,452.90	9,875.64
Total Liabilities	16,940.78	16,079.18
TOTAL EQUITY AND LIABILITIES	22,498.70	21,898.50

