



Ref: OKP/BSE/2019-20/1049

18th November, 2019

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai-400001

Scrip Code: 526415

Sub: Outcome of Board Meeting

Dear Sir,

We wish to inform you that the Board of Directors at its meeting held today has approved the Un-Audited Financial Results of the Company (Standalone & Consolidated) for the Quarter and half-year ended on 30th September, 2019.

Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, we are enclosing here with the following duly signed:

1. Un-Audited Standalone Financial Results for the Quarter and half year ended on 30th September, 2019 along with Limited Review Report of the Statutory Auditors.
2. Un-Audited Consolidated Financial Results for the Quarter and half year ended on 30th September, 2019 along with Limited Review Report of the Statutory Auditors.

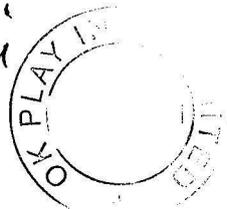
The meeting commenced at 3:00 P.M. and concluded at 8:45 P.M.

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 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



LIMITED REVIEW REPORT

To,
The Board of Directors
OK Play India Limited

We have reviewed the accompanying statement of unaudited standalone financial results of OK Play India Limited ("the Company") for the quarter and half year ended September 30th 2019 ("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, read with SEBI Circular No. CIR/ CFD/ CMD 1/44/2019 dated March 29th, 2019 ("the Circular").

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')

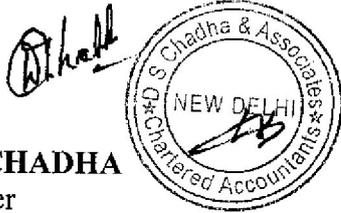


specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D.S.CHADHA & ASSOCIATES

Chartered Accountants

FRN No: 026723-N



D.S.CHADHA

Partner

Membership No.:015727

Place: New Delhi

Date: 18th November, 2019

UDIN : 19015727AAAAAZ9624

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2019

S No.	Particulars	Quarter Ended			Half Year Ended		(Rs. in Lacs)
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.06.2019	31.03.2019
		Unaudited	Unaudited	Unaudited	(Unaudited)	(Unaudited)	Audited
I	Revenue from operations	1,092.88	2,810.42	2,617.81	3,903.30	5,483.88	11,892.74
II	Other Income	19.53	136.08	77.36	156.61	126.39	423.00
III	Total Revenue (I + II)	1,112.41	2,946.50	2,695.17	4,059.91	5,610.27	12,315.74
IV	Expenses:						
(a)	Cost of Materials Consumed	614.79	1,642.40	1,441.29	2,257.19	3,055.01	6,238.98
(b)	Purchases of stock-in-trade	49.03	25.91	185.89	74.94	434.26	789.71
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(327.77)	(47.69)	(162.03)	(375.46)	(327.00)	(835.46)
(d)	Employee benefits expenses	239.39	301.62	290.34	541.01	801.76	1,306.37
(e)	Finance costs	388.98	413.23	382.21	802.21	750.76	1,484.16
(f)	Depreciation and amortisation expense	199.59	198.64	161.31	396.23	336.48	864.11
(g)	Other expenses	108.40	348.63	333.25	457.03	818.91	1,436.27
IV	Total expenses (IV)	1,272.41	2,880.74	2,632.26	4,153.15	5,470.18	11,284.13
V	Profit/ (Loss) before exceptional items and tax (III-IV)	(160.00)	65.76	62.91	(94.24)	140.09	1,032.27
VI	Exceptional item Gain/(loss)	(5.24)	1.73	(36.07)	(3.51)	(67.80)	(253.42)
VII	Profit before tax (V + VI)	(165.24)	67.49	26.84	(97.75)	72.29	778.85
VIII	Tax Expense:						
	-Current Tax	(13.89)	13.89	5.16	-	13.91	161.05
	-Deferred Tax charge/ (credit)	-	-	-	-	-	322.27
	-Provision of Tax for earlier year/ (written back)	-	-	-	-	-	0.95
IX	Profit / (Loss) for the period (VII - VIII)	(151.35)	53.60	21.68	(97.75)	58.38	294.68
X	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit and loss (net of taxes)	-	-	-	-	-	0.30
XI	Total Comprehensive Income for the period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	(151.35)	53.60	21.68	(97.75)	58.38	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	1,920.81
	Other Equity (Reserves excluding revaluation reserve)						4,264.27
	Earnings per share (not annualised)						
	(a) Basic (In Rs.)	(0.79)	0.28	0.11	(0.51)	0.30	1.54
	(b) Diluted (In Rs.)	(0.79)	0.28	0.10	(0.51)	0.28	1.54

for OK Play India Limited

Place: New Delhi
 Dated: 18th November, 2019

RAJAN HANDA
 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: 18th November, 2019

D.S. CHADHA
 PARTNER
 M.N.015727



STATEMENT OF ASSETS AND LIABILITIES		
Particulars	(Rs. in Lacs)	
	Standalone As at 30.09.2019	Standalone As at 31.03.2019
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
(a) Property, plant, and equipment	6,805.93	6,930.56
(b) Capital work-in-progress		
(c) Other Intangible assets	2,295.40	2,587.19
(d) Intangible Assets under development		
(e) Financial Assets		
(i) Investments	806.92	806.18
(ii) Loans	76.44	80.61
(iii) Other financial assets	2.53	1.47
(f) Deferred tax assets (net)		
Total Non-Current Assets	10,487.02	10,447.38
Current assets:		
(a) Inventories	5,249.83	4,669.40
(b) Financial assets		
(i) Trade receivables	1,318.26	1,671.59
(ii) Cash and cash equivalents	253.15	237.16
(iii) Other financial assets	66.07	10.71
(c) Other current assets	3,612.41	3,522.18
Total Current Assets	10,539.72	10,114.34
TOTAL ASSETS	21,026.74	20,561.72
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,919.61	1,919.60
(b) Other Equity	4,166.52	4,264.27
Total Equity	6,086.13	6,183.87
Non-Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	5,563.63	5,680.02
(ii) Other financial liabilities (other than those specified in (b) below)		
(b) Provisions	1.16	1.16
(c) Deferred tax liabilities (net)	701.27	111.68
Total Non-Current Liabilities	190.38	190.38
Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	2,999.66	3,182.07
(ii) Trade payables		
- Total outstanding dues of Micro Enterprises & Small Enterprises	-	1.68
- Total outstanding dues of creditors other than Micro Enterprises & Small Enterprises		
(b) Other current liabilities	1,757.50	1,129.64
(c) Provisions	4,165.88	3,920.09
Total Current Liabilities	161.13	161.13
Total Liabilities	9,084.17	8,394.61
Total Equity and Liabilities	14,940.61	14,377.85
TOTAL EQUITY AND LIABILITIES	21,026.74	20,561.72



M. S. Chadha

STANDALONE CASH FLOW STATEMENT

	Half Year ended 30.09.19 Rs in Lacs (Unaudited)	Half Year ended 30.09.18 Rs in Lacs (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit/(Loss) before Tax as per Statement of Profit & Loss	(97.75)	73.18
Adjustments for:		
Depreciation	96.23	336.18
Interest Received	(4.54)	-
Finance Costs	802.21	750.76
Exchange Fluctuation Loss/(Gain)	3.49	67.09
Operating Profit before Working Capital changes	1,099.64	1,226.61
Adjustments for:		
Trade and Other Receivables	136.33	(118.32)
Non-Current Assets - Other Financial Assets	(0.00)	-
Current Assets - Other Financial Assets	(55.36)	(42.66)
Inventories	(580.43)	(67.07)
Trade and Other Payables	1,036.89	755.43
Cash generated from operations	1,837.01	1,433.99
Net Cash from Operating Activities	1,837.01	1,433.99
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Fixed Assets	(439.41)	(1,291.33)
Sale of Fixed Assets	-	69.50
Interest Received	4.54	-
Net Cash used in Investing Activities	(434.87)	(1,221.83)
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Allotment/Share Warrants money received	-	(210.71)
Proceeds from Issue of Equity Share Capital	0.01	842.84
Investments made	(9.74)	-
Loans & Advances paid	(105.89)	(612.73)
Finance Costs	(802.21)	(750.76)
Proceeds from Long Term Borrowings	(295.21)	8.50
Proceeds from Short Term Borrowings	(182.41)	423.72
Net Cash used in Financing Activities	(1,386.45)	(299.14)
Net increase in Cash and Cash Equivalents	15.69	(86.98)
Cash and Cash Equivalents as at 1st April,2019	237.46	230.24
Cash and Cash Equivalents as at 30th September,2019	253.15	143.26

Notes:

- 1) The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Monday, the 18th November, 2019.
- 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 September 30, 2019 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) The Company has recorded exchange fluctuation loss of Rs 5.24 Lacs which has arisen on account of restatement of liability toward "FCCB" for the quarter ended 30th September 2019 under "Exceptional Items".
- 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.

for OK Play India Limited

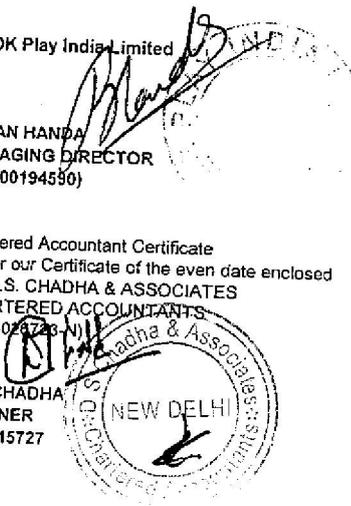
RAJAN HANDA
MANAGING DIRECTOR
(DIN 00194590)

Place: New Delhi
Dated: 18th November, 2019

Chartered Accountant Certificate
As per our Certificate of the even date enclosed
For D.S. CHADHA & ASSOCIATES
CHARTERED ACCOUNTANTS
(FRN-026720-N)

D.S. CHADHA
PARTNER
M.N.015727

Place: New Delhi
Dated: 18th November, 2019





LIMITED REVIEW REPORT

To,
The Board of Directors
OK Play India Limited

We have reviewed the accompanying statement of unaudited Consolidated financial results of OK Play India Limited ("the Company") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended September 30, 2019 ("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, read with SEBI Circular No. CIR/ CFO/ CMDI/44/2019 dated March 29, 2019 ("the Circular").

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 entities:

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

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

We did not review the financial results of one subsidiary i.e. RMRS Electric Vehicles Private Limited included in the Consolidated Unaudited financial results whose Financial results reflect total assets of Rs. 330.49 lacs as at 30th September 2019 and total revenues of Rs 24.01 lacs and Rs.27.82 Lacs, total net profit after tax of Rs. 14.01 lacs and Rs. 2.18 lacs and total comprehensive income of Rs. 14.01 lacs and Rs. 2.18 lacs for the quarter ended 30th September 2019 and for the period from 1st April 2019 to 30th September 2019, respectively and cash flows (net) of Rs.42.02 lacs for the period from 1st April 2019 to 30th September 2019 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 D.S.CHADHA & ASSOCIATES

Chartered Accountants

FRN No:026723-N

D.S.CHADHA

Partner

Membership No.:015727

Place: New Delhi

Date:18th November,2019

UDIN : 19015727AAAAAY4059



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, 2019

S No.	Particulars	Quarter Ended			Half Year Ended		(Rs. in Lacs)
		30.09.2019 Unaudited	30.06.2019 Unaudited	30.09.2018 Unaudited	30.09.2019 (Unaudited)	30.09.2018 (Unaudited)	Year ended 31.03.2019 Audited
I.	Revenue from operations	1,541.65	3,394.79	3,778.10	4,930.44	7,435.00	15,072.66
II.	Other Income	(11.37)	66.86	25.77	55.49	33.03	99.24
III.	Total Revenue (I + II)	1,530.28	3,461.65	3,803.87	4,991.93	7,468.12	15,171.90
IV.	Expenses:						
(a)	Cost of Materials Consumed	863.52	1,820.90	2,226.95	2,684.42	4,325.49	8,125.28
(b)	Purchases of stock-in-trade	76.42	25.91	210.69	102.33	434.17	789.71
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(420.25)	(71.28)	(208.92)	(491.53)	(377.24)	(059.41)
(d)	Employee benefits expenses	301.10	393.57	358.83	694.67	726.67	1,693.81
(e)	Finance costs	417.52	442.05	397.36	859.57	806.15	1,636.64
(f)	Depreciation and amortisation expense	248.27	228.46	191.10	476.73	396.06	797.75
(g)	Other expenses	215.66	435.79	420.02	651.45	778.73	1,823.13
IV.	Total expenses (IV)	1,702.24	3,275.40	3,596.03	4,977.64	7,090.03	14,106.81
V.	Profit/ (Loss) before exceptional items and tax (III-IV)	(171.96)	186.25	207.84	14.29	378.09	1,865.09
VI.	Exceptional item Gain/(loss)	(5.24)	1.73	(36.07)	(3.51)	(67.80)	(254.97)
VII.	Profit before tax (V + VI)	(177.20)	187.98	171.77	10.78	310.29	1,410.12
VIII.	Tax Expense:						
	-Current Tax	(18.90)	38.63	33.08	19.73	60.28	291.27
	-Deferred Tax charge/ (credit)	-	-	-	-	-	485.70
	-Provision of Tax for earlier year/ (written back)	-	-	-	-	-	8.34
IX.	Profit / (Loss) for the period (VII - VIII)	(158.30)	149.35	138.69	(8.95)	250.01	624.81
X.	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit and loss (net of taxes)	-	-	-	-	-	0.30
XI.	Total Comprehensive Income for the period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	(158.30)	149.35	138.69	(8.95)	250.01	625.11
	Paid up Equity Share Capital (Face Value of Rs. 10/- per share)	1,920.81	1,920.81	1,920.81	1,920.81	1,920.81	1,920.81
	Other Equity (Reserves excluding revaluation reserve)						3,899.72
	Earnings per share (not annualised)						
	(a) Basic (In Rs.)	(0.83)	0.78	0.72	(0.05)	1.30	3.26
	(b) Diluted (In Rs.)	(0.83)	0.78	0.66	(0.05)	1.19	3.26

Place: New Delhi
 Dated:18th November, 2019

Place: New Delhi
 Dated:18th November, 2019

for OK Play India Limited

RAJAN HANDA
 MANAGING DIRECTOR
 (DIN 00194590)

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

D.S. CHADHA
 PARTNER
 M.N.015727



STATEMENT OF ASSETS AND LIABILITIES		
Particulars	(Rs. In Lacs)	
	Consolidated	Consolidated
	As at 30.09.2019	As at 31.01.2019
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
(a) Property, plant, and equipment	8,850.86	8,880.48
(b) Capital work-in-progress	52.44	33.85
(c) Other Intangible assets	2,911.98	2,680.48
(d) Intangible Assets under development	1.95	-
(e) Financial Assets		
(i) Investments	-	-
(ii) Loans	99.77	94.10
(iii) Other financial assets	6.03	8.98
(f) Deferred tax assets (net)	-	-
Total Non-Current Assets	11,925.03	11,694.33
Current assets:		
(a) Inventories	5,927.54	5,210.63
(b) Financial assets		
(i) Trade receivables	1,153.86	1,812.98
(ii) Cash and cash equivalents	306.62	247.07
(iii) Other financial assets	70.37	18.08
(c) Other current assets	3,264.32	2,895.12
Total Current Assets	10,722.71	10,204.17
TOTAL ASSETS	22,647.74	21,898.50
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,919.61	1,919.60
(b) Other Equity	3,936.60	3,899.72
Total Equity	5,856.21	5,819.32
Non Controlling Interest	2.33	
Non-Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	5,721.41	5,894.55
(ii) Provisions	101.27	111.67
(c) Deferred tax liabilities (net)	198.18	197.32
Total Non-Current Liabilities	6,020.86	6,203.54
Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	3,421.51	3,827.49
(ii) Trade payables		
- Total outstanding dues of Micro Enterprises & Small Enterprises		1.68
- Total outstanding dues of creditors other than Micro Enterprises & Small Enterprises	1,958.45	1,252.82
(b) Other current liabilities	5,077.30	4,502.30
(c) Provisions	311.08	291.35
Total Current Liabilities	10,768.34	9,875.64
Total Liabilities	16,791.53	16,079.18
TOTAL EQUITY AND LIABILITIES	22,647.74	21,898.50



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CONSOLIDATED CASH FLOW STATEMENT

	Half Year ended 30.09.19 Rs in Lacs (Unaudited)	Half Year ended 30.09.18 Rs in Lacs (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit/(Loss) before Tax as per Statement of Profit & Loss	10.79	310.30
Adjustments for:		
Depreciation	476.74	496.06
Loss/(Profit) on sale of Assets	9.63	0.00
Interest Received	(4.54)	0.00
Finance Costs	859.57	806.15
Exchange Fluctuation Loss/(Gain)	3.49	67.09
Operating Profit before Working Capital changes	1,355.68	1,579.60
Adjustments for:		
Trade and Other Receivables	679.12	(942.26)
Non-Current Assets - Other Financial Assets	(0.06)	0.00
Current Assets - Other Financial Assets	(52.29)	(42.66)
Inventories	(716.91)	135.77
Trade and Other Payables	1,453.65	1,047.18
Cash generated from operations	2,719.19	1,777.63
Direct taxes paid	-	-
Net Cash from Operating Activities	2,719.19	1,777.63
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Fixed Assets	(711.34)	(1,361.75)
Sale of Fixed Assets	-	69.50
Interest Received	4.54	-
Net Cash used in Investing Activities	(706.80)	(1,292.25)
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds from Issue of Share Capital/Non Controlling Interest adjustments	9.04	842.84
Allotment/Share Warrants money received	39.98	(210.71)
Loans & Advances paid	(374.57)	(799.01)
Finance Costs	(859.57)	(806.15)
Proceeds from Long Term Borrowings	(361.73)	(114.71)
Proceeds from Short Term Borrowings	(405.99)	516.71
Net Cash used in Financing Activities	(1,952.84)	(571.03)
Net increase in Cash and Cash Equivalents	59.55	(85.65)
Cash and Cash Equivalents as at 1st April,2019	247.07	241.04
Cash and Cash Equivalents as at 30th September,2019	306.62	155.39

Notes:

- 1) The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Monday, the 18th November, 2019.
- 2) The Limited Review of these results has been done by the Statutory Auditors of the Company.
- 3) The Company identifies all its operations as one reportable segment.
- 4) This statement of unaudited consolidated financial results for the quarter and half year ended September 30, 2019 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) The Company has recorded exchange fluctuation loss of Rs 5.24 Lacs which has arisen on account of restatement of liability toward "FCCB" for the quarter ended 30th September 2019 under "Exceptional Items".
- 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.

Place: New Delhi
Dated:18th November, 2019

for OK Play India Limited

RAJAN HARJIA
MANAGING DIRECTOR
(DIN 00194590)

Chartered Accountant Certificate
As per our Certificate of the even date enclosed
For D.S. CHADHA & ASSOCIATES
CHARTERED ACCOUNTANTS
(FIR 026728/N)

D.S. CHADHA
PARTNER
M.N.015727

Place: New Delhi
Dated:18th November, 2019