



Ref: OKP/BM/2020-21/158

Dated: 13<sup>th</sup> November, 2020

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 half-year ended on 30<sup>th</sup> September, 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 half-year ended on 30<sup>th</sup> September, 2020 along with Limited Review Report of the Statutory Auditors.
2. Un-Audited Consolidated Financial Results for the quarter and half-year ended on 30<sup>th</sup> September, 2020 along with Limited Review Report of the Statutory Auditors.

The meeting commenced at 10:00 A.M. and concluded at 6:15 P.M.

Thanking you,  
Yours faithfully,

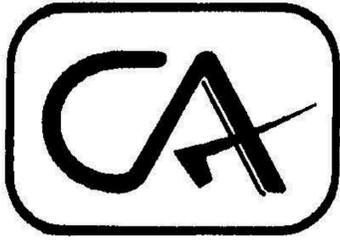
**For OK Play India Limited**

*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

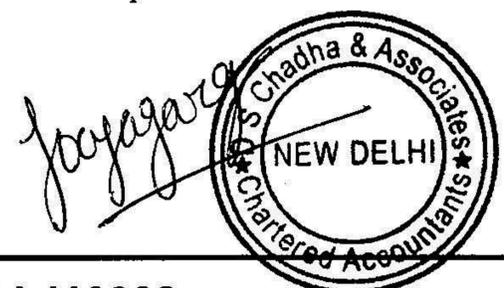
## LIMITED REVIEW REPORT

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 half year ended September 30<sup>th</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, read with SEBI Circular No. CIR/ CFD/ CMD 1/44/2019 dated March 29<sup>th</sup>, 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.



Office Address : - 25/4, 11<sup>th</sup> Floor, East Patel Nagar, New Delhi-110008

Office Address : - 22/44, West Patel Nagar, Delhi-110008

E-mail: - cagargpooja@gmail.com • Tel. : 9811991533

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*

A circular stamp with the text "D.S. Chadha & Associates" around the top edge, "NEW DELHI" in the center, and "Chartered Accountants" around the bottom edge. There are two small stars on either side of "NEW DELHI".

**POOJA GARG**

Partner

Membership No.:404676

Place: New Delhi

Date: 13<sup>th</sup> November, 2020

UDIN : 20404676AAAAAR2109

**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, 2020**

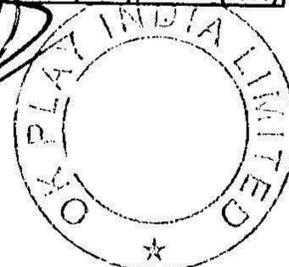
S No.	Particulars	Quarter Ended			Half Year Ended		(No. in Lacs)
		30.09.2020 Unaudited	30.06.2020 Unaudited	30.09.2019 Unaudited	30.09.2020 Unaudited	30.09.2019 Unaudited	Year ended 31.03.2020 Audited
I.	Revenue from operations	909.82	491.44	1,092.88	1,401.26	3,903.30	6,440.11
II.	Other Income	60.67	8.22	19.53	68.89	155.61	427.67
III.	Total Revenue (I + II)	970.49	499.66	1,112.41	1,470.15	4,058.91	6,867.90
IV.	Expenses:						
(a)	Cost of Materials Consumed	492.37	178.25	614.79	670.62	2,267.19	3,709.82
(b)	Purchases of stock-in-trade	15.20	3.49	49.03	18.69	74.94	276.60
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(67.08)	214.33	(327.77)	147.25	(375.46)	(510.89)
(d)	Employee benefits expenses	308.99	191.06	239.39	500.05	541.01	951.74
(e)	Finance costs	455.15	33.49	388.98	498.64	802.21	1,402.38
(f)	Depreciation and amortisation expense	221.79	219.92	199.59	441.71	396.23	794.97
(g)	Other expenses	157.37	79.21	108.40	236.58	457.03	890.35
IV.	Total expenses (IV)	1,593.79	919.75	1,272.41	2,513.54	4,153.15	7,575.25
V.	Profit/ (Loss) before exceptional items and tax (III-IV)	(623.30)	(420.09)	(160.00)	(1,043.39)	(94.24)	(707.27)
VI.	Exceptional Item Gain/(loss)	4.29	(2.58)	(5.24)	1.71	(3.51)	(45.07)
VII.	Profit before tax (V + VI)	(619.01)	(422.67)	(165.24)	(1,041.68)	(97.75)	(752.34)
VIII.	Tax Expense:						
	-Current Tax	-	-	(13.89)	-	-	-
	-Deferred Tax charge/ (credit)	-	-	-	-	-	(478.16)
	-Provision of Tax for earlier year/ (written back)	-	-	-	-	-	-
IX.	Profit / (Loss) for the period (VII - VIII)	(619.01)	(422.67)	(151.35)	(1,041.68)	(97.75)	(274.18)
X.	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit and loss (net of taxes)	-	-	-	-	-	2.83
XI.	Total Comprehensive Income for the period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	(619.01)	(422.67)	(151.35)	(1,041.68)	(97.75)	(271.35)
	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)						3,992.92
	Earnings per share (not annualised)						
	(a) Basic (In Rs.)	(3.22)	(2.20)	(0.79)	(5.42)	(0.51)	(1.41)
	(b) Diluted (In Rs.)	(3.22)	(2.20)	(0.79)	(5.42)	(0.51)	(1.41)

Place: New Delhi  
 Dated:13th November, 2020

Place: New Delhi  
 Dated:13th November, 2020

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)

POOJA GARG  
 PARTNER  
 M.N.404676



STATEMENT OF ASSETS AND LIABILITIES		
Particulars	(Rs. in Lacs)	
	Standalone As at 30.09.2020	Standalone As at 31.09.2020
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, plant, and equipment	6,724.76	6,933.23
(b) Capital work-in-progress	-	-
(c) Other Intangible assets	3,002.54	3,079.85
(d) Intangible Assets under development	-	-
(e) Financial Assets		
(i) Investments	807.43	806.92
(ii) Loans	82.34	82.34
(iii) Other financial assets	1.36	1.32
(f) Deferred tax assets (net)	287.78	287.78
<b>Total Non-Current Assets</b>	<b>10,906.21</b>	<b>11,191.14</b>
<b>Current assets:</b>		
(a) Inventories	5,072.11	5,024.89
(b) Financial assets		
(i) Trade receivables	934.97	1,015.27
(ii) Cash and cash equivalents	323.88	175.02
(iii) Other financial assets	18.83	15.36
(c) Other current assets	3,515.31	4,103.13
<b>Total Current Assets</b>	<b>9,865.10</b>	<b>10,333.67</b>
<b>TOTAL ASSETS</b>	<b>20,771.31</b>	<b>21,524.81</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	1,919.61	1,919.61
(b) Other Equity	2,951.24	3,992.92
<b>Total Equity</b>	<b>4,870.85</b>	<b>5,912.53</b>
<b>Non-Current liabilities:</b>		
(a) Financial liabilities		
(i) Borrowings	10,002.39	7,352.37
(ii) Other financial liabilities (other than those specified in (b) below)	0.54	0.54
(b) Provisions	108.20	111.09
(c) Deferred tax liabilities (net)	-	-
<b>Total Non-Current Liabilities</b>	<b>10,111.13</b>	<b>7,464.00</b>
<b>Current liabilities:</b>		
(a) Financial liabilities		
(i) Borrowings	2,832.24	2,834.55
(ii) Trade payables		
- Total outstanding dues of Micro Enterprises & Small Enterprises	-	-
- Total outstanding dues of creditors other than Micro Enterprises & Small Enterprises	959.25	870.19
(b) Other current liabilities	1,836.71	4,282.41
(c) Provisions	161.13	161.13
<b>Total Current Liabilities</b>	<b>5,789.33</b>	<b>8,148.28</b>
<b>Total Liabilities</b>	<b>15,900.46</b>	<b>15,612.28</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>20,771.31</b>	<b>21,524.81</b>



**STANDALONE CASH FLOW STATEMENT**

	Half Year ended 30.09.20 Rs in Lacs (Unaudited)	Year ended 31.03.20 Rs in Lacs (Audited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net Profit/(Loss) before Tax as per Statement of Profit & Loss	(1,041.68)	(752.38)
Adjustments for :		
Depreciation	441.71	794.97
Loss/( Profit ) on sale of Assets	0.00	0.00
Interest Received	(4.67)	(12.56)
Finance Costs	498.64	1,402.38
Re-measurement gains/(losses) on defined benefit plans	0.00	2.83
Exchange Fluctuation Loss/(Gain)	(4.14)	18.63
Operating Profit before Working Capital changes	(110.14)	1,453.90
Adjustments for :		
Trade and Other Receivables	80.29	659.32
Non-Current Assets - Other Financial Assets	(0.55)	0.42
Current Assets - Other Financial Assets	(3.47)	(4.65)
Inventories	(47.22)	(355.48)
Trade and Other Payables	(3.20)	394.90
Cash generated from operations	(84.29)	2,148.41
Direct taxes paid	0.00	0.00
Net Cash from Operating Activities	(84.29)	2,148.41
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Purchase of Fixed Assets	(156.23)	(1,249.70)
Sale of Fixed Assets	0.00	0.00
Interest Received	4.67	12.56
Net Cash used in Investing Activities	(151.56)	(1,237.14)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES :</b>		
Allotment/Share Warrants money received	0.00	0.00
Proceeds from Issue of Equity Share Capital	0.00	0.01
Loans & Advances paid	587.83	(582.62)
Finance Costs	(498.64)	(1,402.38)
Proceeds from Long Term Borrowings	297.83	1,358.81
Proceeds from Short Term Borrowings	(2.32)	(347.53)
Net Cash used in Financing Activities	384.70	(973.71)
Net increase in Cash and Cash Equivalents	148.85	(62.44)
Cash and Cash Equivalents as at 1st April,2020	175.02	237.46
Cash and Cash Equivalents as at 30th September,2020	323.87	175.02



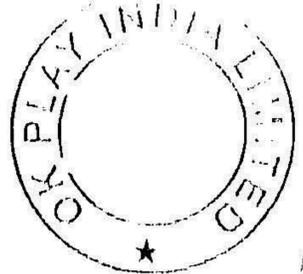
**Notes:**

- 1) The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Friday, the 13th November, 2020.
- 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 ended ended 30th September, 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.
- 5) The Company has recorded exchange fluctuation gain of Rs 5.82 Lacs which has arisen on account of restatement of liability towards "FCCB" & debit balances written off of Rs.1.53 lacs for the quarter ended 30th September 2020 under "Exceptional Items".
- 6) Deferred Tax Liability/Assets if any, has not been determined as it will be finalised at the year end.
- 7) 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.
- 8) Previous period's figures have been regrouped/rearranged wherever necessary.

Place: New Delhi  
Dated: 13th November, 2020

for OK Play India Limited

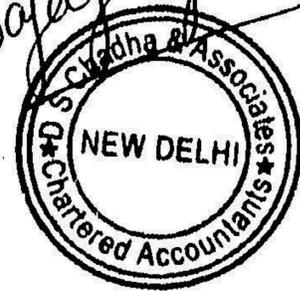
  
RAJAN HANDE  
MANAGING DIRECTOR  
(DIN 00494590)

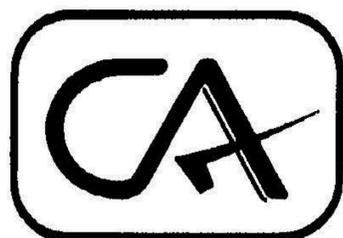


Chartered Accountant Certificate  
As per our Certificate of the even date enclosed  
For D.S. CHADHA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
(FRN-026723-N)

Place: New Delhi  
Dated: 13th November, 2020

  
POOJA GARG  
PARTNER  
M.N.404676





# D. S. CHADHA & ASSOCIATES

Chartered Accountants

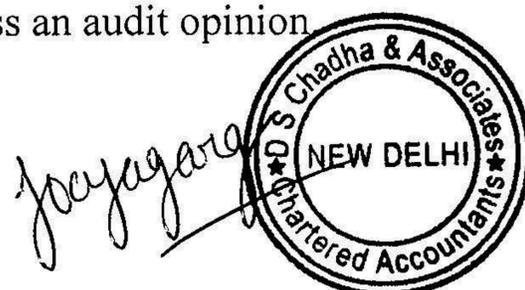
## LIMITED REVIEW REPORT

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 half year ended September 30, 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, read with SEBI Circular No. CIR/ CFO/ CMD I/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.



**Office Address : - 25/4, IIIrd Floor, East Patel Nagar, New Delhi-110008**

**Office Address : - 22/44, West Patel Nagar, Delhi-110008**

**E-mail: - cagargpooja@gmail.com • Tel. : 9811991533**

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: 13<sup>th</sup> November, 2020

UDIN : 20404676AAAAAR2109

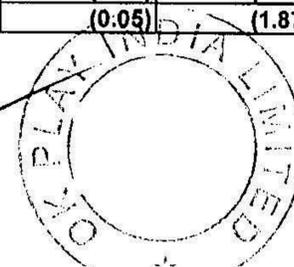
**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED BOTH SEPTEMBER, 2020**

S No.	Particulars	Quarter Ended			Half Year Ended		(Rs. in Lacs)
		30.09.2020	30.09.2020	30.09.2019	30.09.2020	30.09.2019	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	1,886.71	618.86	1,641.66	2,302.67	4,936.44	7,660.96
II.	Other income	7.31	0.64	(11.37)	7.85	88.49	266.62
III.	Total Revenue (I + II)	1,893.02	617.40	1,630.28	2,310.42	4,991.93	8,137.60
IV.	Expenses:						
(a)	Cost of Materials Consumed	809.13	229.61	863.62	1,038.74	2,684.42	4,493.60
(b)	Purchases of stock-in-trade	16.31	3.49	76.42	18.80	102.33	306.22
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	176.72	217.32	(420.28)	396.04	(491.53)	(709.27)
(d)	Employee benefits expenses	380.08	231.24	301.10	611.32	694.67	1,247.77
(e)	Finance costs	610.66	34.69	417.62	645.34	859.57	1,606.10
(f)	Depreciation and amortisation expense	264.42	260.02	248.27	624.44	476.73	964.20
(g)	Other expenses	216.36	110.06	216.66	326.41	661.46	1,230.49
IV.	Total expenses (IV)	2,374.66	1,086.43	1,702.24	3,461.09	4,977.64	8,966.26
V.	Profit/ (Loss) before exceptional items and tax (III-IV)	(681.64)	(469.03)	(171.96)	(1,150.67)	14.29	(820.67)
VI.	Exceptional Item Gain/(loss)	4.29	(2.58)	(5.24)	1.71	(3.51)	(46.06)
VII.	Profit before tax (V + VI)	(677.35)	(471.61)	(177.20)	(1,148.96)	10.78	(866.73)
VIII.	Tax Expense:						
	-Current Tax	-	-	(18.90)	-	19.73	-
	-Deferred Tax charge/ (credit)	-	-	-	-	-	(503.91)
	-Provision of Tax for earlier year/ (written back)	-	-	-	-	-	-
IX	Profit / (Loss) for the period (VII - VIII)	(677.35)	(471.61)	(158.30)	(1,148.96)	(8.95)	(361.82)
X	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit and loss (net of taxes)	-	-	-	-	-	2.83
XI	Total Comprehensive Income for the period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	(677.35)	(471.61)	(158.30)	(1,148.96)	(8.95)	(358.99)
XII	Profit attributable to :						
	a) Owner of OK Play India Ltd	(674.28)	(467.86)	(158.73)	(1,142.14)	(10.47)	(355.00)
	b) Non Controlling Interest	(3.07)	(3.75)	0.43	(6.82)	1.52	(6.82)
	c) Total Profit : ( a +b)	(677.35)	(471.61)	(158.30)	(1,148.96)	(8.95)	(361.82)
XIII	Other Comprehensive Income/ (Loss) attributable to						
	a) Owner of OK Play India Ltd	-	-	-	-	-	2.83
	b) Non Controlling Interest	-	-	-	-	-	-
	c) Total Other Comprehensive Income (a+b)	-	-	-	-	-	2.83
IV	Total Comprehensive Income attributable to : (XII +XIII)						
	a) Owner of OK Play India Ltd	(674.28)	(467.86)	(158.73)	(1,142.14)	(10.47)	(352.17)
	b) Non Controlling Interest	(3.07)	(3.75)	0.43	(6.82)	1.52	(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	1,920.81
	Other Equity ( Reserves excluding revaluation reserve)						3,620.08
	Earnings per share ( not annualised)						
	(a) Basic (In Rs.)	(3.53)	(2.46)	(0.82)	(5.98)	(0.05)	(1.87)
	(b) Diluted (In Rs.)	(3.53)	(2.46)	(0.82)	(5.98)	(0.05)	(1.87)

Place: New Delhi  
 Dated:13th November, 2020

for OK Play India Limited

RAJAN HANDE  
 MANAGING DIRECTOR  
 (DIN 00194590)



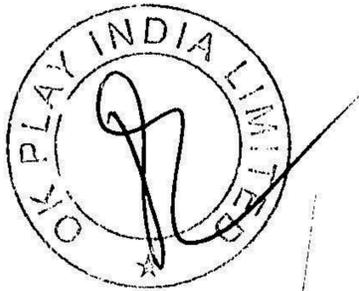
Chartered Accountants Certificate  
 As per our Certificate of the even date enclosed  
 For D.S. CHADHA & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 (FRN-026723-N)

POOJA GARG  
 PARTNER  
 M.N.404676



Place: New Delhi  
 Dated:13th November, 2020

STATEMENT OF ASSETS AND LIABILITIES		
Particulars	(Rs. in Lacs)	
	Consolidated As at 30.09.2020	Consolidated As at 31.09.2020
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, plant, and equipment	8,871.21	8,812.90
(b) Capital work-in-progress	82.44	82.44
(c) Other Intangible assets	3,105.60	3,189.17
(d) Intangible Assets under development	3.95	3.95
(e) Financial Assets	-	-
(i) Investments	-	-
(i) Loans	102.33	105.77
(ii) Other financial assets	5.10	5.06
(f) Deferred tax assets (net)	305.73	305.73
<b>Total Non-Current Assets</b>	<b>12,146.36</b>	<b>12,475.02</b>
<b>Current assets:</b>		
(a) Inventories	5,485.25	5,664.07
(b) Financial assets		
(i) Trade receivables	1,029.91	939.49
(ii) Cash and cash equivalents	338.70	182.02
(iii) Other financial assets	25.29	20.77
(c) Other current assets	3,090.04	3,217.33
<b>Total Current Assets</b>	<b>9,969.19</b>	<b>10,023.68</b>
<b>TOTAL ASSETS</b>	<b>22,115.55</b>	<b>22,498.70</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	1,919.61	1,919.61
(b) Other Equity	2,461.97	3,620.08
(c) Non Controlling Interest	27.87	18.23
<b>Total Equity</b>	<b>4,409.45</b>	<b>5,557.92</b>
<b>Non-Current liabilities:</b>		
(a) Financial liabilities		
(i) Borrowings	10,210.10	7,376.80
(b) Provisions	108.20	111.08
(c) Deferred tax liabilities (net)	-	-
<b>Total Non-Current Liabilities</b>	<b>10,318.30</b>	<b>7,487.88</b>
<b>Current liabilities:</b>		
(a) Financial liabilities		
(i) Borrowings	3,235.34	3,236.79
(ii) Trade payables		
- Total outstanding dues of Micro Enterprises & Small Enterprises	-	-
- Total outstanding dues of creditors other than Micro Enterprises & Small Enterprises	1,062.24	1,000.13
(b) Other current liabilities	2,798.87	4,924.63
(c) Provisions	291.35	291.35
<b>Total Current Liabilities</b>	<b>7,387.80</b>	<b>9,452.90</b>
<b>Total Liabilities</b>	<b>17,706.10</b>	<b>16,940.78</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>22,115.55</b>	<b>22,498.70</b>



**CONSOLIDATED CASH FLOW STATEMENT**

	Half Year ended 30.09.20 Rs in Lacs (Unaudited)	Year ended 31.03.20 Rs in Lacs (Audited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net Profit/(Loss) before Tax as per Statement of Profit & Loss	(1,148.96)	(868.73)
Adjustments for :		
Depreciation	824.44	964.28
Loss/( Profit ) on sale of Assets	0.00	38.47
Interest Received	(4.67)	(12.80)
Finance Costs	545.33	1,806.18
Re-measurement gains/(losses) on defined benefit plans	0.00	2.83
Exchange Fluctuation Loss/(Gain)	(4.14)	18.63
Operating Profit before Working Capital changes	(88.00)	1,648.86
Adjustments for :		
Trade and Other Receivables	(90.42)	893.49
Non-Current Assets - Other Financial Assets	(0.04)	0.92
Current Assets - Other Financial Assets	(4.52)	(2.69)
Inventories	178.83	(453.45)
Trade and Other Payables	294.56	493.66
Cash generated from operations	290.41	2,580.79
Direct taxes paid	0.00	0.00
Net Cash from Operating Activities	290.41	2,580.79
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Purchase of Fixed Assets	(199.18)	(1,523.51)
Sale of Fixed Assets	0.00	59.54
Interest Received	4.67	12.80
Net Cash used in Investing Activities	(194.51)	(1,451.17)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES :</b>		
Proceeds from Issue of Share Capital/Non Controlling Interest adjustment	0.49	98.45
Allotment/Share Warrants money received	0.00	0.00
Loans & Advances paid	130.73	(333.57)
Finance Costs	(545.33)	(1,506.18)
Proceeds from Long Term Borrowings	476.34	1,137.33
Proceeds from Short Term Borrowings	(1.45)	(590.70)
Net Cash used in Financing Activities	60.78	(1,194.67)
Net increase in Cash and Cash Equivalents	156.68	(65.05)
Cash and Cash Equivalents as at 1st April,2020	182.02	247.07
Cash and Cash Equivalents as at 30th September,2020	338.70	182.02



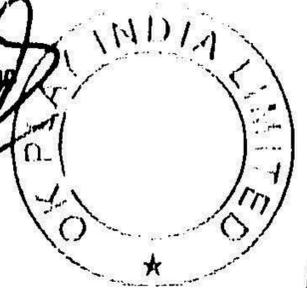
**Notes:**

- 1) The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Friday, the 13th November, 2020
- 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, 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.
- 5) The Company has recorded exchange fluctuation gain of Rs 5.52 Lacs which has arisen on account of restatement of liability towards "FCCB" & debt balances written off of Rs.1.53 lacs for the quarter ended 30th September 2020 under "Exceptional Items".
- 6) Deferred Tax Liability/Assets if any, has not been determined as it will be finalised at the year end.
- 7) 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.
- 8) Previous period's figures have been regrouped/rearranged wherever necessary.

Place: New Delhi  
Dated: 13th November, 2020

for OK Play India Limited

RAJAN HANDE  
MANAGING DIRECTOR  
(DIN 0014890)



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.404876



Place: New Delhi  
Dated: 13th November, 2020