



Ref: OKP/BSE/2019-20/1198

14th February, 2020

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 nine months ended on 31st December, 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 nine months ended on 31st December, 2019 along with Limited Review Report of the Statutory Auditors.
2. Un-Audited Consolidated Financial Results for the Quarter and nine months ended on 31st December, 2019 along with Limited Review Report of the Statutory Auditors.

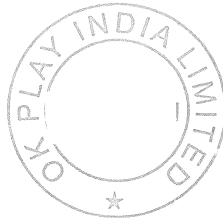
The meeting commenced at 11:30 A.M. and concluded at 01:00 P.M.

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

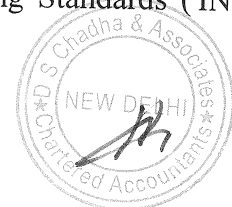
To,
The Board of Directors
OK Play India Limited

We have reviewed the accompanying statement of unaudited standalone financial results of OK Play India Limited ("the Company") for the quarter and nine months ended 31st December, 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 I/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: 14th February, 2020

UDIN: 20015727AAAAAF7746

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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2019

(Rs. in Lacs)

S No.	Particulars	Quarter Ended			Nine Months Ended		Year ended
		31.12.2019 (Unaudited)	30.09.2019 (Unaudited)	31.12.2018 (Unaudited)	31.12.2019 (Unaudited)	31.12.2018 (Unaudited)	31.03.2019 Audited
I.	Revenue from operations	1,101.02	1,092.88	3,221.07	5,004.32	8,704.95	11,892.74
II.	Other Income	34.87	19.53	196.35	190.48	322.74	423.66
III.	Total Revenue (I + II)	1,135.89	1,112.41	3,417.42	5,194.80	9,027.69	12,316.40
IV.	Expenses:						
(a)	Cost of Materials Consumed	560.65	614.79	1,481.36	2,817.84	4,536.37	6,238.96
(b)	Purchases of stock-in-trade	124.60	49.03	310.12	199.54	744.38	789.71
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(153.20)	(327.77)	(11.94)	(528.66)	(338.94)	(635.45)
(d)	Employee benefits expenses	210.11	239.39	358.50	751.12	960.26	1,306.37
(e)	Finance costs	383.51	388.98	322.93	1,185.72	1,073.69	1,484.16
(f)	Depreciation and amortisation expense	199.94	199.59	173.72	596.17	510.20	664.11
(g)	Other expenses	241.48	108.40	455.25	698.51	1,074.16	1,436.27
IV.	Total expenses (IV)	1,567.09	1,272.41	3,089.94	5,720.24	8,560.12	11,284.13
V.	Profit/ (Loss) before exceptional items and tax (III-IV)	(431.20)	(160.00)	327.48	(525.44)	467.57	1,032.27
VI.	Exceptional item Gain/(loss)	(3.19)	(5.24)	52.03	(6.70)	(15.77)	(253.42)
VII.	Profit before tax (V + VI)	(434.39)	(165.24)	379.51	(532.14)	451.80	778.85
VIII.	Tax Expense:						
	-Current Tax	-	(13.89)	73.01	-	86.92	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)	(434.39)	(151.35)	306.50	(532.14)	364.88	294.58
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)	(434.39)	(151.35)	306.50	(532.14)	364.88	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.)	(2.27)	(0.79)	1.60	(2.78)	1.90	1.54
	(b) Diluted (In Rs.)	(2.27)	(0.79)	1.46	(2.78)	1.74	1.54

Notes:

- The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Friday, the 14th February, 2020.
- The Limited Review of these results has been done by the Statutory Auditors of the Company.
- The Company identifies all its operations as one reportable segment.
- This statement of unaudited standalone financial results for the quarter and nine months ended 31st December, 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.
- The Company has recorded exchange fluctuation loss of Rs 3.19 Lacs which has arisen on account of restatement of liability toward "FCCB" for the quarter ended 31st December 2019 under "Exceptional Items".
- Deferred Tax Liability/Assets if any, has not been determined as it will be finalised at the year end.
- Previous period's figures have been regrouped/rearranged wherever necessary.

for OK Play India Limited

RAJAN WADHERA
 WHOLE TIME DIRECTOR
 (DIN 01412577)

Place: New Delhi
 Dated: 14th February, 2020

Chartered Accountant Certificate
 As per our Certificate of the even date enclosed
 For D.S. CHADHA & ASSOCIATES
 CHARTERED ACCOUNTANTS
 (FRN-0267231N)

D.S. CHADHA
 PARTNER
 M.N.015727

Place: New Delhi
 Dated: 14th February, 2020



LIMITED REVIEW REPORT

To,
The Board of Directors
OK Play India Limited

We have reviewed the accompanying statement of unaudited Consolidated financial results of OK Play India Limited ("the Company") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and nine months ended December 31, 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 net loss after tax of Rs 36.20 lacs and Rs 33.61 lacs and total comprehensive loss of Rs 36.20 lacs and Rs 33.61 lacs for the quarter ended 31 December, 2019 and for the period from 01 April, 2019 to 31 December, 2019, respectively, 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: 14th February, 2020

UDIN: 20015727AAAAAE6738

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 NINE MONTHS ENDED 31ST DECEMBER, 2019

(Rs. in Lacs)

S No.	Particulars	Quarter Ended			Nine Months Ended		Year ended
		31.12.2019 (Unaudited)	30.09.2019 (Unaudited)	31.12.2018 (Unaudited)	31.12.2019 (Unaudited)	31.12.2018 (Unaudited)	31.03.2019 Audited
I.	Revenue from operations	1,418.45	1,541.65	4,126.30	6,354.89	11,561.39	15,672.66
II.	Other Income	(3.76)	(11.37)	55.98	51.73	89.01	99.24
III.	Total Revenue (I + II)	1,414.69	1,530.28	4,182.28	6,406.62	11,650.40	15,771.90
IV.	Expenses:						
(a)	Cost of Materials Consumed	754.12	863.52	1,756.13	3,438.54	6,081.62	8,125.28
(b)	Purchases of stock-in-trade	124.61	76.42	310.21	226.94	744.38	789.71
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(121.83)	(420.25)	(40.26)	(613.36)	(417.50)	(659.41)
(d)	Employee benefits expenses	269.79	301.10	438.71	964.46	1,165.38	1,593.81
(e)	Finance costs	409.24	417.52	382.88	1,268.81	1,189.03	1,636.54
(f)	Depreciation and amortisation expense	248.14	248.27	213.52	724.87	609.58	797.75
(g)	Other expenses	312.25	215.66	576.10	963.70	1,354.83	1,823.13
IV.	Total expenses (IV)	1,996.32	1,702.24	3,637.29	6,973.96	10,727.32	14,106.81
V.	Profit/ (Loss) before exceptional items and tax (III-IV)	(581.63)	(171.96)	544.99	(567.34)	923.08	1,665.09
VI.	Exceptional item Gain/(loss)	(3.19)	(5.24)	52.03	(6.70)	(15.77)	(254.97)
VII.	Profit before tax (V + VI)	(584.82)	(177.20)	597.02	(574.04)	907.31	1,410.12
VIII.	Tax Expense:						
	-Current Tax	(19.20)	(18.90)	136.27	0.53	196.55	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)	(565.62)	(158.30)	460.75	(574.57)	710.76	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)	(565.62)	(158.30)	460.75	(574.57)	710.76	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.)	(2.95)	(0.83)	2.40	(3.00)	3.70	3.26
	(b) Diluted (In Rs.)	(2.95)	(0.83)	2.20	(3.00)	3.39	3.26

Notes:

- The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Friday, the 14th February, 2020.
- The Limited Review of these results has been done by the Statutory Auditors of the Company.
- The Company identifies all its operations as one reportable segment.
- This statement of unaudited consolidated financial results for the quarter and nine months ended 31st December, 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.
- The Company has recorded exchange fluctuation loss of Rs 3.19 Lacs which has arisen on account of restatement of liability toward "FCCB" for the quarter ended 31st December 2019 under "Exceptional Items".
- Deferred Tax Liability/Assets if any, has not been determined as it will be finalised at the year end.
- Previous period's figures have been regrouped/rearranged wherever necessary.

for OK Play India Limited

RAJAN WADHERA
WHOLE TIME DIRECTOR
(DIN 01412577)

Place: New Delhi
Dated: 14th February, 2020

Chartered Accountant 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

Place: New Delhi
Dated: 14th February, 2020

UDIN: 20015727AAAAAE6738