



Ref: OKP/BM/2022-23/348

Dated: 14th November, 2022

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 30th September, 2022.

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 30th September, 2022 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, 2022 along with Limited Review Report of the Statutory Auditors.

The meeting commenced at 1:00 P.M. and concluded at 4:30 P.M.

Thanking you,
Yours faithfully,

For OK Play India Limited

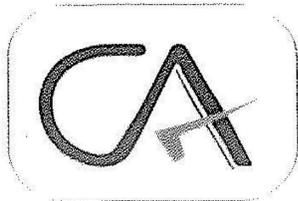
Company Secretary

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

J MADAN & ASSOCIATES

CHARTERED ACCOUNTANTS



25 DDA, LSC, BLOCK M-1, VIKASPURI

NEW DELHI - 110018, DELHI

E-Mail: jmadanassociates@gmail.com

PH: 011-45508516, Mob: 9811785935

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 2022 ('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 preparation of the Statement in accordance with the recognition and measurement principles laid down in the Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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.



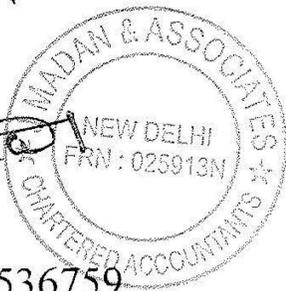
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('IND AS') specified under Section 133 of 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 J MADAN & ASSOCIATES

Chartered Accountants

FRN No: 025913N

Naveen
lu ma



MADAN & ASSOCIATES
NEW DELHI
FRN : 025913N
CHARTERED ACCOUNTANTS

Partner

Membership No.:536759

UDIN: 22536759BDAJHN3653

Place: New Delhi

Date: 14th November 2022

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, 2022

(Rs. in Lacs)

S No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	2,882.80	2,956.47	1,329.25	5,839.27	2,334.50	7,206.56
II.	Other Income	118.62	119.94	(25.27)	238.56	8.32	434.21
III.	Total Revenue (I + II)	3,001.42	3,076.41	1,303.98	6,077.83	2,342.82	7,640.77
IV.	Expenses:						
(a)	Cost of Materials Consumed	1,707.30	1,869.69	734.54	3,576.99	1,429.61	4,283.28
(b)	Purchases of stock-in-trade	54.31	36.56	24.28	90.87	45.25	213.57
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(82.90)	(45.20)	(18.74)	(128.10)	109.58	35.69
(d)	Employee benefits expenses	421.48	414.48	250.08	835.96	430.41	836.32
(e)	Finance costs	452.46	366.08	322.53	818.54	612.99	1,180.42
(f)	Depreciation and amortisation expense	174.53	211.80	288.38	386.33	590.19	1,136.41
(g)	Other expenses	407.85	409.77	262.62	817.62	449.58	1,079.18
IV.	Total expenses (IV)	3,135.03	3,263.17	1,863.69	6,398.21	3,667.61	8,764.87
V.	Profit/ (Loss) before exceptional items and tax (III-IV)	(133.61)	(186.76)	(559.71)	(320.38)	(1,324.79)	(1,124.10)
VI.	Exceptional item Gain/(loss)	(9.19)	(11.37)	0.25	(20.56)	(3.21)	(8.16)
VII.	Profit before tax (V + VI)	(142.80)	(198.13)	(559.46)	(340.94)	(1,328.00)	(1,132.26)
VIII.	Tax Expense:						
	-Current Tax	-	-	-	-	-	-
	-Deferred Tax charge/ (credit)	-	-	-	-	-	(310.38)
	-Provision of Tax for earlier year/ (written back)	-	-	-	-	-	-
IX	Profit / (Loss) for the period (VII - VIII)	(142.80)	(198.13)	(559.46)	(340.94)	(1,328.00)	(821.88)
X	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit and loss (net of taxes)	4.10	(4.10)	-	-	-	4.10
XI	Total Comprehensive Income for the period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	(138.70)	(202.23)	(559.46)	(340.94)	(1,328.00)	(817.78)
	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)				2,142.23	1,972.94	2,483.17
	Earnings per share (not annualised)						
	(a) Basic (In Rs.)	(0.72)	(1.05)	(2.91)	(1.77)	(6.91)	(4.26)
	(b) Diluted (In Rs.)	(0.72)	(1.05)	(2.91)	(1.77)	(6.91)	(4.26)

Place: New Delhi
 Dated: 14th November, 2022

for OK Play India Limited

For OK PLAY INDIA LIMITED

RAJAN HANDA
 MANAGING DIRECTOR
 (DIN 00194590)

Chartered Accountants Certificate
 As per our report of the even date enclosed
 For J Madan & Associates
 (Chartered Accountants)
 (FRN. 025913N)

Naveen Kumar
 CA Naveen Kumar
 Partner
 M. No. 536759

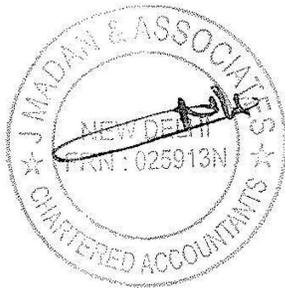


Place: New Delhi
 Dated: 14th November, 2022

STATEMENT OF ASSETS AND LIABILITIES		
Particulars	(Rs. in Lacs)	
	Standalone	Standalone
	As at 30.09.2022	As at 31.03.2022
	(Unadited)	(Audited)
ASSETS		
Non-current assets		
(a) Property, plant, and equipment	6,032.67	6,085.03
(b) Capital work-in-progress	-	-
(c) Other Intangible assets	868.43	965.95
(d) Intangible Assets under development	-	-
(e) Financial Assets		
(i) Investments	4,820.25	4,820.76
(ii) Loans	67.96	68.21
(iii) Other financial assets	17.55	17.15
(f) Deferred tax assets (net)	820.14	820.14
Total Non-Current Assets	12,627.00	12,777.24
Current assets:		
(a) Inventories	5,036.61	4,777.14
(b) Financial assets		
(i) Trade receivables	2,897.95	2,704.29
(ii) Cash and cash equivalents	177.99	166.57
(iii) Other financial assets	15.10	10.36
(c) Other current assets	1,921.99	1,511.20
Total Current Assets	10,049.64	9,169.56
TOTAL ASSETS	22,676.64	21,946.80
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,919.61	1,919.61
(b) Other Equity	2,142.23	2,483.17
Total Equity	4,061.84	4,402.78
Non-Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	8,442.66	5,353.61
(ii) Other financial liabilities (other than those specified in (b) below)	-	-
(b) Provisions	119.40	119.40
(c) Deferred tax liabilities (net)	-	-
Total Non-Current Liabilities	8,562.06	5,473.01
Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	3,222.53	3,447.99
(ii) Trade payables		
- Total outstanding dues of Micro Enterprises & Small Enterprises	-	-
- Total outstanding dues of creditors other than Micro Enterprises & Small Enterprises	2,043.81	1,804.86
(b) Other current liabilities	4,785.55	6,796.97
(c) Provisions	0.85	21.19
Total Current Liabilities	10,052.74	12,071.01
Total Liabilities	18,614.80	17,544.02
TOTAL EQUITY AND LIABILITIES	22,676.64	21,946.80

For OK PLAY INDIA LTD

Managing Director



STANDALONE CASH FLOW STATEMENT

	Half Year ended 30.09.22 Rs in Lacs (Unaudited)	Year ended 31.03.22 Rs in Lacs (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit/(Loss) before Tax as per Statement of Profit & Loss	(340.94)	(1,132.26)
Adjustments for :		
Depreciation	386.33	1,136.41
Loss/(Profit) on sale of Assets	-	-
Interest Received	(5.06)	(86.77)
Finance Costs	818.54	1,180.42
Deferred Revenue Expenditure written off	-	-
Re-measurement gains/(losses) on defined benefit plans	-	4.10
Provision for Doubtful Debts	-	20.00
Exchange Fluctuation Loss/(Gain)	20.56	8.04
Operating Profit before Working Capital changes	879.43	1,129.94
Adjustments for :		
Trade and Other Receivables	(193.66)	(205.17)
Non-Current Assets - Other Financial Assets	0.11	(14.27)
Current Assets - Other Financial Assets	(4.74)	(991.70)
Inventories	(259.47)	(348.93)
Trade and Other Payables	304.99	(528.23)
Cash generated from operations	726.66	(958.36)
Direct taxes paid	(20.34)	(0.04)
Net Cash from Operating Activities	706.32	(958.40)
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Fixed Assets	(236.45)	(1,404.74)
Sale of Fixed Assets	-	-
Interest Received	5.06	86.77
Sale of Investment in Subsidiary	-	0.74
Net Cash used in Investing Activities	(231.39)	(1,317.23)
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Allotment/Share Warrants money received	-	-
Proceeds from Issue of Equity Share Capital	-	-
Investments made	-	-
Loans & Advances paid	(410.54)	2,457.29
Deferred Revenue Expenses	-	-
Finance Costs	(818.54)	(1,180.42)
Proceeds from Long Term Borrowings	991.03	536.59
Proceeds from Short Term Borrowings	(225.46)	411.70
Net Cash used in Financing Activities	(463.51)	2,225.16
Net increase in Cash and Cash Equivalents	11.42	(50.47)
Cash and Cash Equivalents as at 1st April,2021	166.57	217.04
Cash and Cash Equivalents as at 31st March,2022	177.99	166.57



OK PLAY INDIA LTD

Managing Director

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 14th November, 2022
- 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, 2022 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) Under exceptional items the Company has recorded exchange fluctuation loss of Rs 9.19 Lacs which has arisen on account of restatement of liability towards "FCCB" at the end of the quarter.
- 6) Deferred Tax Liability/Assets if any, has not been determined as it will be finalised at the year end.
- 7) The Company has made divestment of interest in OK Play Healthcare Private Limited, subsidiary of the Company w.e.f. 29th June, 2022
- 7) Previous period's figures have been regrouped/rearranged wherever necessary.

Place: New Delhi
Dated: 14th November, 2022

for OK Play India Limited

For OK PLAY INDIA LTD.

RAJAN HANDA
MANAGING DIRECTOR
(DIN 00194590)

Managing Director

Chartered Accountants Certificate
As per our report of the even date enclosed
For J Madan & Associates
(Chartered Accountants)
(FRN. 025913N)

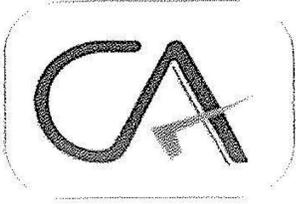
Naveen Kumar
CA Naveen Kumar
Partner
M. No. 536759



Place: New Delhi
Dated: 14th November, 2022

J MADAN & ASSOCIATES

CHARTERED ACCOUNTANTS



25 DDA, LSC, BLOCK M-1, VIKASPURI

NEW DELHI - 110018, DELHI

E-Mail:- jmadanassociates@gmail.com

PH:- 011-45508516, Mob:- 9811785935

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, 2022 ("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 preparation of the Statement in accordance with the recognition and measurement of principles laid down in the Accounting Standard 34, ('Ind AS 34') "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular, is the responsibility of the Parent Company's management and has been approved by the Parent's Board of Directors of the Company. 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 subsidiaries incorporated in India:

- (a) OK Play Auto Private Limited
- (b) RIRA E- 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.

For J MADAN & ASSOCIATES

Chartered Accountants

FRN No: 025913N

Nov 14 2022

ku me 1



Partner

Membership No.:536759

UDIN: 22536759BDAIFA9027

Place: New Delhi

Date: 14th November, 2022

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, 2022

S No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	4,008.80	4,111.53	1,890.63	8,120.33	3,274.66	10,114.60
II.	Other Income	10.55	0.28	4.46	10.83	4.60	121.67
III.	Total Revenue (I + II)	4,019.35	4,111.81	1,895.09	8,131.16	3,279.26	10,236.27
IV.	Expenses:						
(a)	Cost of Materials Consumed	2,339.48	2,627.48	1,005.72	4,966.96	1,893.95	5,812.84
(b)	Purchases of stock-in-trade	(2.01)	10.96	23.79	8.95	44.76	198.07
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(91.17)	(13.87)	(30.46)	(105.04)	93.32	22.97
(d)	Employee benefits expenses	543.45	524.87	323.66	1,068.32	573.36	1,199.46
(e)	Finance costs	483.58	390.07	345.24	873.65	654.52	1,316.91
(f)	Depreciation and amortisation expense	297.80	334.48	330.27	632.28	673.96	1,304.86
(g)	Other expenses	545.25	538.27	299.60	1,083.52	532.78	1,434.88
IV.	Total expenses (IV)	4,116.38	4,412.26	2,297.82	8,528.64	4,466.65	11,289.99
V.	Profit/ (Loss) before exceptional items and tax (III-IV)	(97.03)	(300.45)	(402.73)	(397.48)	(1,187.39)	(1,053.72)
VI.	Exceptional item Gain/(loss)	(9.19)	(11.37)	0.26	(20.56)	(3.25)	(8.21)
VII.	Profit before tax (V + VI)	(106.22)	(311.82)	(402.47)	(418.04)	(1,190.64)	(1,061.93)
VIII.	Tax Expense:						
	-Current Tax	23.70	-	-	23.70	-	-
	-Deferred Tax charge/ (credit)	-	-	-	-	-	(290.10)
	-Provision of Tax for earlier year/ (written back)	-	-	-	-	-	-
IX.	Profit / (Loss) for the period (VII - VIII)	(129.92)	(311.82)	(402.47)	(441.74)	(1,190.64)	(771.83)
X.	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit and loss (net of taxes)	-	-	-	-	-	4.10
XI.	Total Comprehensive Income for the period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	(129.92)	(311.82)	(402.47)	(441.74)	(1,190.64)	(767.73)
XII.	Profit attributable to :						
	a) Owner of OK Play India Ltd	(129.61)	(311.82)	(408.84)	(441.43)	(1,194.72)	(775.67)
	b) Non Controlling Interest	(0.31)	-	6.37	(0.31)	4.08	3.84
	c) Total Profit : (a +b)	(129.92)	(311.82)	(402.47)	(441.74)	(1,190.64)	(771.83)
XIII.	Other Comprehensive Income/ (Loss) attributable to						
	a) Owner of OK Play India Ltd	-	-	-	-	-	4.10
	b) Non Controlling Interest	-	-	-	-	-	-
	c) Total Other Comprehensive Income (a+b)	-	-	-	-	-	4.10
XIV.	Total Comprehensive Income attributable to : (XII +XIII)						
	a) Owner of OK Play India Ltd	(129.61)	(311.82)	(408.84)	(441.43)	(1,194.72)	(771.57)
	b) Non Controlling Interest	(0.31)	-	6.37	(0.31)	4.08	3.84
	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)				1,519.65	1,631.09	1,964.78
	Earnings per share (not annualised)						
	(a) Basic (In Rs.)	(0.68)	(1.62)	(2.10)	(2.30)	(6.20)	(4.00)
	(b) Diluted (In Rs.)	(0.68)	(1.62)	(2.10)	(2.30)	(6.20)	(4.00)

Place: New Delhi
Dated: 14th November, 2022

Place: New Delhi
Dated: 14th November, 2022

for OK Play India Limited

RAJAN HANDA
MANAGING DIRECTOR
(DIN 00194590)

Chartered Accountants Certificate
As per our report of the even date enclosed
For J Madan & Associates
(Chartered Accountants)
(FRN. 025913N)

CA Naveen Kumar
Partner
M. No. 536759



STATEMENT OF ASSETS AND LIABILITIES		
Particulars	(Rs. in Lacs)	
	Consolidated	Consolidated
	As at 30.09.2022	As at 31.03.2022
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
(a) Property, plant, and equipment	7,502.59	7,642.15
(b) Capital work-in-progress	52.44	52.44
(c) Other Intangible assets	4,381.60	4,658.12
(d) Intangible Assets under development	-	-
(e) Financial Assets		
(i) Investments	-	-
(ii) Loans	124.21	111.10
(iii) Other financial assets	21.72	21.32
(f) Deferred tax assets (net)	819.24	815.16
Total Non-Current Assets	12,901.80	13,300.29
Current assets:		
(a) Inventories	7,004.42	6,696.49
(b) Financial assets		
(i) Trade receivables	1,520.63	1,273.39
(ii) Cash and cash equivalents	203.50	169.19
(iii) Other financial assets	13.26	10.69
(c) Other current assets	2,617.82	2,256.10
Total Current Assets	11,359.63	10,405.86
TOTAL ASSETS	24,261.43	23,706.15
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,919.61	1,919.61
(b) Other Equity	1,519.65	1,964.78
(c) Non Controlling Interest	-	4.35
Total Equity	3,439.26	3,888.74
Non-Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	8,741.93	5,709.64
(ii) Provisions	119.40	119.40
(c) Deferred tax liabilities (net)	-	-
Total Non-Current Liabilities	8,861.33	5,829.04
Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	3,757.88	4,085.53
(ii) Trade payables		
- Total outstanding dues of Micro Enterprises & Small Enterprises	-	-
- Total outstanding dues of creditors other than Micro Enterprises & Small Enterprises	2,258.69	2,132.63
(b) Other current liabilities	5,872.59	7,701.89
(c) Provisions	71.68	68.32
Total Current Liabilities	11,960.84	13,988.37
Total Liabilities	20,822.17	19,817.41
TOTAL EQUITY AND LIABILITIES	24,261.43	23,706.15



For OK PLAY INDIA LTD.

[Signature]
Managing Director

CONSOLIDATED CASH FLOW STATEMENT

	Half Year ended 30.09.22 Rs in Lacs	Year ended 31.03.22 Rs in Lacs
	(Unaudited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit/(Loss) before Tax as per Statement of Profit & Loss	(418.04)	(1,061.92)
Adjustments for :		
Depreciation	632.28	1,304.86
Loss/(Profit) on sale of Assets	-	-
Interest Received	(7.90)	(86.98)
Finance Costs	873.65	1,316.91
Deferred Revenue Expenditure written off	-	-
Re-measurement gains/(losses) on defined benefit plans	-	4.10
Provision for Doubtful Debts	-	20.00
Exchange Fluctuation Loss/(Gain)	20.56	8.04
Operating Profit before Working Capital changes	1,100.55	1,505.01
Adjustments for :		
Trade and Other Receivables	(247.24)	(235.17)
Non-Current Assets - Other Financial Assets	(0.40)	(13.48)
Current Assets - Other Financial Assets	(2.57)	15.37
Inventories	(307.93)	(272.95)
Trade and Other Payables	300.76	(318.12)
Cash generated from operations	843.17	680.66
Direct taxes paid	(20.33)	(0.04)
Net Cash from Operating Activities	822.84	680.62
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Fixed Assets	(251.76)	(1,481.97)
Sale of Fixed Assets	35.55	182.23
Interest Received	7.90	86.98
Net Cash used in Investing Activities	(208.31)	(1,212.76)
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds from Issue of Share Capital/Non Controlling Interest adjustments	(11.82)	(121.01)
Allotment/Share Warrants money received	-	-
Loans & Advances paid	(374.83)	587.91
Deferred Revenue Expenses	-	-
Finance Costs	(873.65)	(1,316.91)
Proceeds from Long Term Borrowings	1,007.73	690.90
Proceeds from Short Term Borrowings	(327.65)	624.77
Net Cash used in Financing Activities	(580.22)	465.66
Net increase in Cash and Cash Equivalents	34.31	(66.48)
Cash and Cash Equivalents as at 1st April,2021	169.19	235.67
Cash and Cash Equivalents as at 31st March,2022	203.50	169.19



OK PLAY INDIA

 Managing Director

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 14th November, 2022
- 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, 2022 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 /44/2019 dated March 29th,2019.
- 5) Under exceptional items the Company has recorded exchange fluctuation loss of Rs 9.19 Lacs which has arisen on account of restatement of liability towards "FCCB" at the end of the quarter.
- 6) Deferred Tax Liability/Assets if any, has not been determined as it will be finalised at the year end.
- 7) Current year consolidated financial of the Company excludes the figure of subsidiary OK Play Healthcare Private Limited w.e.f 29th June, 2022 however previous year figures have not been modified for the same.
- 8) Previous period's figures have been regrouped/rearranged wherever necessary.

Place: New Delhi
Dated: 14th November, 2022

for OK Play India Limited

RAJAN HANDA
MANAGING DIRECTOR
(DIN 00194590)

Chartered Accountants Certificate
As per our report of the even date enclosed
For J Madan & Associates
(Chartered Accountants)
(FRN. 025913N)

Naveen Kumar
CA Naveen Kumar
Partner
M. No. 536759

