



Ref: OKP/BM/2024-25/122

Dated: 14th November, 2024

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, 2024. 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, 2024 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, 2024 along with Limited Review Report of the Statutory Auditors.

Kindly take the same in your records.

The meeting commenced at 4:00 p.m. and concluded at 5:15 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

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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 2024 ('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 Kumar



CA Naveen Kumar

Partner

Membership No.: 536759

UDIN: **24536759BKCLCO3433**

Place: New Delhi

Date: 14th November, 2024

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, 2024

(Rs. in Lacs)

S No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	1,923.28	2,476.74	2,952.91	4,400.02	6,333.18	14,508.07
II.	Other Income	495.52	765.44	120.59	1,260.96	223.71	1,342.86
III.	Total Revenue (I + II)	2,418.80	3,242.18	3,073.50	5,660.98	6,556.89	15,850.93
IV.	Expenses:						
(a)	Cost of Materials Consumed	1,136.24	830.06	1,637.49	1,966.30	3,366.36	6,123.90
(b)	Purchases of stock-in-trade	221.54	688.22	289.12	909.76	387.48	2,950.95
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(12.60)	479.77	(116.29)	467.17	207.35	519.24
(d)	Employee benefits expenses	295.60	390.22	321.24	685.82	715.49	1,508.52
(e)	Finance costs	299.30	296.02	389.34	595.32	693.00	1,371.77
(f)	Depreciation and amortisation expense	205.16	242.36	180.71	447.52	357.76	844.87
(g)	Other expenses	216.74	233.46	314.14	450.20	687.30	1,612.38
IV.	Total expenses (IV)	2,361.98	3,160.11	3,015.75	5,522.09	6,414.74	14,931.63
V.	Profit/ (Loss) before exceptional items and tax (III-IV)	56.82	82.07	57.75	138.89	142.15	919.30
VI.	Exceptional item Gain/(loss)	(1.52)	(0.01)	(3.89)	(1.53)	(3.55)	(178.71)
VII.	Profit before tax (V + VI)	55.30	82.06	53.86	137.36	138.60	740.59
VIII.	Tax Expense:						
	-Current Tax	-	-	-	-	-	-
	-Deferred Tax charge/ (credit)	-	-	-	-	-	166.24
	-Provision of Tax for earlier year/ (written back)	-	-	-	-	-	-
IX.	Profit / (Loss) for the period (VII - VIII)	55.30	82.06	53.86	137.36	138.60	574.35
X.	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit and loss (net of taxes)	-	-	-	-	-	39.48
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
XI.	Total Comprehensive Income for the period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	55.30	82.06	53.86	137.36	138.60	613.83
	Paid up Equity Share Capital (Face Value of Rs. 1/- per share/ Previous year Rs.10/- per share)	3,022.81	2,902.81	2,646.10	3,022.81	2,646.10	2,902.81
	Other Equity (Reserves excluding revaluation reserve)				9,959.17	5,822.87	9,219.29
	Earnings per share (not annualised)						
(a)	Basic (In Rs.)	0.02	0.03	0.20	0.05	0.52	0.21
(b)	Diluted (In Rs.)	0.02	0.02	0.16	0.04	0.42	0.17

for OK Play India Limited

RAJAN HANDA
 MANAGING DIRECTOR **Managing Director**
 (DIN 00194590)

Place: New Delhi
 Dated: 14th November, 2024

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, 2024

UDIN: 24536759BKLLC03433.

STATEMENT OF ASSETS AND LIABILITIES		
Particulars	(Rs. in Lacs)	
	Standalone	Standalone
	As at 30.09.2024	As at 31.03.2024
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
(a) Property, plant, and equipment	8,642.04	8,150.08
(b) Other Intangible assets	285.41	831.27
(c) ROU assets	326.22	370.39
(d) Investment in subsidiaries	4,820.76	4,821.25
(e) Loans / Security Deposits	97.87	108.58
(f) Other financial assets	110.98	27.19
(g) Deferred tax assets (net)	256.13	256.13
Total Non-Current Assets	14,539.41	14,564.89
Current assets:		
(a) Inventories	4,821.79	5,382.59
(b) Financial assets		
(i) Trade receivables	1,412.77	1,606.86
(ii) Cash and cash equivalents	184.55	208.74
(iii) Other financial assets	3,450.36	1,926.91
(c) Other current assets	4,453.75	2,484.81
Total Current Assets	14,323.22	11,609.91
TOTAL ASSETS	28,862.63	26,174.80
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	3,022.81	2,902.81
(b) Other Equity	9,959.17	9,219.29
(c) Money Received against Share Warrants	1,099.91	1,280.54
Total Equity	14,081.89	13,402.64
Non-Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	5,046.16	4,456.99
(ii) Lease Liability	262.98	310.36
(iii) Other financial liabilities (other than those specified in (b) below)	-	358.14
(b) Provisions	187.82	188.40
(c) Deferred tax liabilities (net)	-	-
Total Non-Current Liabilities	5,496.96	5,313.89
Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	3,465.35	2,805.91
(ii) Lease Liability	95.67	95.67
(iii) Trade payables		
- Total outstanding dues of Micro Enterprises & Small Enterprises	126.71	49.77
- Total outstanding dues of creditors other than Micro Enterprises & Small Enterprises	548.74	437.71
(b) Other current liabilities	5,047.31	4,069.21
(c) Provisions	-	-
Total Current Liabilities	9,283.78	7,458.27
Total Liabilities	14,780.74	12,772.16
TOTAL EQUITY AND LIABILITIES	28,862.63	26,174.80

For OK PLAY INDIA LIMITED

Managing Director



STANDALONE CASH FLOW STATEMENT

	Half Year ended 30.09.24 Rs in Laacs (Unaudited)	Year ended 31.03.24 Rs in Laacs (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit/(Loss) before Tax as per Statement of Profit & Loss	137.37	740.60
Adjustments for :		
Effect of earlier year lease amortisation	-	(17.07)
Depreciation	447.52	914.90
Loss/(Profit) on sale of Assets	(553.79)	40.43
Interest Received	(9.43)	(28.78)
Finance Costs	595.32	1,371.78
Deferred Revenue Expenditure written off	-	-
Re-measurement gains/(losses) on defined benefit plans	-	39.48
Provision for Doubtful Debts	-	-
Exchange Fluctuation Loss/(Gain)	1.53	4.13
Operating Profit before Working Capital changes	618.52	3,065.47
Adjustments for :		
Trade and Other Receivables	194.09	1,542.89
Non-Current Assets - Other Financial Assets	(83.31)	(10.10)
Current Assets - Other Financial Assets	(1,523.45)	(1,905.78)
Inventories	560.80	8.62
Trade and Other Payables	1,578.38	(2,543.86)
Cash generated from operations	1,345.03	157.24
Direct taxes paid	-	(0.85)
Net Cash from Operating Activities	1,345.03	156.39
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Fixed Assets	(1,045.65)	(3,322.17)
Sale of Fixed Assets	1,250.00	124.79
Interest Received	9.43	28.78
Sale of Investment in Subsidiary	-	-
Net Cash used in Investing Activities	213.78	(3,168.60)
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Allotment/Share Warrants money received	(180.63)	1,280.54
Proceeds from Issue of Equity Share Capital	722.52	7,569.21
Investments made	-	-
Loans & Advances paid	(1,958.23)	(1,406.06)
Deferred Revenue Expenses	-	-
Finance Costs	(595.32)	(1,371.78)
Proceeds from Long Term Borrowings	(230.78)	(3,002.65)
Proceeds from Short Term Borrowings	659.44	44.98
Net Cash used in Financing Activities	(1,583.00)	3,114.24
Net increase in Cash and Cash Equivalents	(24.19)	102.03
Cash and Cash Equivalents as at 1st April,2024	208.74	106.71
Cash and Cash Equivalents as at 30th September 2024	184.55	208.74

For OK PLAY INDIA LIMITED

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 Thursday, the 14th November, 2024
- 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 30th September, 2024 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 1.52 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 50% Divestment of stake in its wholly owned subsidiary , MRH Technologies Private Limited on 6th September 24 thereby making it subsidiary.
- 8) The company has made allotment of 1,20,00,000 Equity Shares during the quarter to Mr. Rishab Handa, Mr. Raghav Handa and Ms. Anandana Handa, Promoters pursuant to exercise of option attached to warrants.
- 9) Previous period's figures have been regrouped/rearranged wherever necessary.

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, 2024



For OK Play India Limited

Rajan Handa
RAJAN HANDA
MANAGING DIRECTOR
(DIN 00184590)

Managing Director

J MADAN & ASSOCIATES

CHARTERED ACCOUNTANTS



25 DDA, LSC, BLOCK M-1, VIKASPURI

NEW DELHI - 110018, DELHI

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PH-: 011-45508516, Mob-: 9811785935

Website: <http://jmadan.in/>

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, 2024 ("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 Limited
- (b) RIRA E- Vehicles Private Limited
- (c) MRH Technologies 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.

Our Conclusion is not modified in respect of this matter.

For J MADAN & ASSOCIATES

Chartered Accountants

FRN No: 025913N

Naveen Kumar



CA Naveen Kumar

Partner

Membership No.: 536759

UDIN: **24536759BKCLCN2556**

Place: New Delhi

Date: 14th November, 2024

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, 2024

(Rs. in Lacs)

S No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	3,794.43	3,981.24	4,030.69	7,775.67	8,355.59	18,456.06
II.	Other Income	9.82	555.43	14.02	565.25	14.25	39.47
III.	Total Revenue (I + II)	3,804.25	4,536.67	4,044.71	8,340.92	8,369.84	18,495.53
IV.	Expenses:						
(a)	Cost of Materials Consumed	1,918.92	2,408.77	2,206.51	4,327.69	4,476.46	9,713.78
(b)	Purchases of stock-in-trade	62.50	29.08	195.42	91.58	235.65	88.84
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(82.92)	164.19	(87.14)	81.27	259.43	565.44
(d)	Employee benefits expenses	565.29	603.99	474.81	1,169.28	1,022.90	2,266.24
(e)	Finance costs	384.65	330.05	431.03	714.70	761.89	1,488.65
(f)	Depreciation and amortisation expense	363.64	366.56	303.07	730.20	601.48	1,332.84
(g)	Other expenses	507.44	531.56	452.12	1,039.00	890.29	2,377.14
IV.	Total expenses (IV)	3,719.52	4,434.20	3,975.82	8,153.72	8,248.10	17,832.93
V.	Profit/ (Loss) before exceptional items and tax (III-IV)	84.73	102.47	68.89	187.20	121.74	662.60
VI.	Exceptional item Gain/(loss)	(1.53)	(0.01)	(3.89)	(1.54)	(3.55)	(178.70)
VII.	Profit before tax (V + VI)	83.20	102.46	65.00	185.66	118.19	483.90
VIII.	Tax Expense:						
	-Current Tax	54.84	15.65	23.53	70.49	40.52	38.68
	-Deferred Tax charge/ (credit)	-	-	-	-	-	324.24
	-Provision of Tax for earlier year/ (written back)	-	-	-	-	-	7.78
IX	Profit / (Loss) for the period (VII - VIII)	28.36	86.81	41.47	115.17	77.67	113.20
X	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit and loss (net of taxes)	-	-	-	-	-	39.48
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Total Comprehensive Income for the period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	28.36	86.81	41.47	115.17	77.67	152.68
XI	Profit attributable to :						
	a) Owner of OK Play India Ltd	28.36	86.81	41.47	115.17	77.67	113.20
	b) Non Controlling Interest	-	-	-	-	-	-
	c) Total Profit : (a +b)	28.36	86.81	41.47	115.17	77.67	113.20
XIII	Other Comprehensive Income/ (Loss) attributable to						
	a) Owner of OK Play India Ltd	-	-	-	-	-	39.48
	b) Non Controlling Interest	-	-	-	-	-	-
	c) Total Other Comprehensive Income (a+b)	-	-	-	-	-	39.48
XIV	Total Comprehensive Income attributable to : (XII +XIII)						
	a) Owner of OK Play India Ltd	28.36	86.81	41.47	115.17	77.67	152.68
	b) Non Controlling Interest	-	-	-	-	-	-
	Paid up Equity Share Capital (Face Value of Rs. 1/- per share/ Previous year Rs.10/- per share)	3,022.81	2,902.81	2,646.10	3,022.81	1,919.61	2,902.81
	Other Equity (Reserves excluding revaluation reserve)				9,116.54	5,434.32	8,398.85
	Earnings per share / (not annualised)						
	(a) Basic (In Rs.)	0.01	0.03	0.16	0.04	0.29	0.05
	(b) Diluted (In Rs.)	0.01	0.02	0.13	0.03	0.24	0.04

for OK Play India Limited **OK PLAY INDIA LIMITED**

Place: New Delhi
 Dated: 14th November, 2024

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, 2024

UDIN:- 24536759BKCLCN 2556.

STATEMENT OF ASSETS AND LIABILITIES		
Particulars	(Rs. in Lacs)	
	Consolidated	Consolidated
	As at 30.09.2024	As at 31.03.2024
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
(a) Property, plant, and equipment	10,102.47	9,426.11
(b) Capital work-in-progress	52.44	52.44
(c) Other Intangible assets	4,571.72	3,838.16
(d) Intangible Assets under development	326.22	370.39
(e) Financial Assets		
(i) Investments	-	-
(i) Loans	154.48	164.83
(ii) Other financial assets	115.57	31.77
(f) Deferred tax assets (net)	15.78	15.78
Total Non-Current Assets	15,338.68	13,899.48
Current assets:		
(a) Inventories	8,014.21	7,976.77
(b) Financial assets		
(i) Trade receivables	2,885.58	2,557.38
(ii) Cash and cash equivalents	206.08	217.29
(iii) Other financial assets	76.64	59.19
(c) Other current assets	6,555.21	4,086.44
Total Current Assets	17,737.72	14,897.07
TOTAL ASSETS	33,076.40	28,796.55
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	3,022.81	2,902.81
(b) Other Equity	9,116.54	8,398.84
(c) Money Received against Share Warrants	1,099.91	1,280.54
(d) Non Controlling Interest	0.49	-
Total Equity	13,239.75	12,582.19
Non-Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	5,810.27	4,523.31
(ii) Lease Liability	262.98	310.36
(b) Provisions	187.82	188.40
(c) Deferred tax liabilities (net)	-	-
Total Non-Current Liabilities	6,261.07	5,022.07
Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	4,268.05	3,234.73
(ii) Lease Liability	95.67	95.67
(iii) Trade payables		
- Total outstanding dues of Micro Enterprises & Small Enterprises	194.60	139.49
- Total outstanding dues of creditors other than Micro Enterprises & Small Enterprises	2,184.02	1,783.52
(b) Other current liabilities	6,680.76	5,856.89
(c) Provisions	152.48	81.99
Total Current Liabilities	13,575.58	11,192.29
Total Liabilities	19,836.65	16,214.36
TOTAL EQUITY AND LIABILITIES	33,076.40	28,796.55

For OK PLAY INDIA LIMITED

Managing Director



CONSOLIDATED CASH FLOW STATEMENT

	Half Year ended 30.09.24 Rs in Lacs	Year ended 31.03.24 Rs in Lacs
	(Unaudited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit/(Loss) before Tax as per Statement of Profit & Loss	185.67	483.88
Adjustments for :		
Effect of earlier year lease amortisation	-	(49.08)
Depreciation	730.20	1,434.89
Loss/(Profit) on sale of Assets	(553.79)	40.43
Interest Received	(9.43)	(31.50)
Finance Costs	714.70	1,488.66
Deferred Revenue Expenditure written off	-	-
Re-measurement gains/(losses) on defined benefit plans	-	39.48
Provision for Doubtful Debts	-	-
Exchange Fluctuation Loss/(Gain)	1.54	4.13
Operating Profit before Working Capital changes	1,068.89	3,410.89
Adjustments for :		
Trade and Other Receivables	(328.20)	(947.33)
Non-Current Assets - Other Financial Assets	(83.80)	(9.61)
Current Assets - Other Financial Assets	(17.45)	(14.92)
Inventories	(37.43)	(419.30)
Trade and Other Payables	1,729.65	(888.33)
Cash generated from operations	2,331.66	1,131.40
Direct taxes paid	-	(8.63)
Net Cash from Operating Activities	2,331.66	1,122.77
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Fixed Assets	(2,792.17)	(3,364.01)
Sale of Fixed Assets	1,250.00	124.79
Interest Received	9.43	31.50
Net Cash used in Investing Activities	(1,532.74)	(3,207.72)
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds from Issue of Share Capital/Non Controlling Interest adjustment	723.01	7,569.48
Allotment/Share Warrants money received	(180.63)	1,280.54
Loans & Advances paid	(2,458.41)	(1,958.27)
Deferred Revenue Expenses		
Finance Costs	(714.70)	(1,488.66)
Proceeds from Long Term Borrowings	787.29	(3,109.66)
Proceeds from Short Term Borrowings	1,033.31	(107.81)
Net Cash used in Financing Activities	-810.13	2,185.62
Net increase in Cash and Cash Equivalents	(11.21)	100.67
Cash and Cash Equivalents as at 1st April,2024	217.29	116.62
Cash and Cash Equivalents as at 30th September 2024	206.08	217.29

For OK PLAY INDIA LIMITED

[Signature]
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 Thursday, the 14th November, 2024.
- 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, 2024 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 1.53 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 50% Divestment of stake in its wholly owned subsidiary , MRH Technologies Private Limited on 6th September 24 thereby making it subsidiarv.
- 8) The company has made allotment of 1,20,00,000 Equity Shares during the quarter to Mr. Rishab Handa, Mr. Raghav Handa and Ms. Anandana Handa, Promoters pursuant to exercise of option attached to warrants.
- 9) Previous period's figures have been regrouped/rearranged wherever necessary.

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, 2024



For OK Play India Limited
[Signature]
OK PLAY INDIA LIMITED

RAJAN HANDA
MANAGING DIRECTOR *Managing Director*
(DIN 00194590)