

Ref: OK/BSE/2025-26/SPL Dated: 09th April, 2025

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai-400001

Scrip Code: 526415

Sub: Integrated Filing (Financial) for the quarter (Q4) and year ended on March 31, 2025.

Dear Sir,

Pursuant to Securities and Exchange Board of India Circular No. SEBI/HO/CFD/CFD PoD2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 02, 2025, please find enclosed Integrated Filing (Financial) for the quarter (Q4) and year ended March 31, 2025 along with Declaration for unmodified opinion in terms of Regulations 33(3)(d) as amended by SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 for both Standalone and Consolidated Audited Financial Results for the quarter and year ended on 31st March, 2025.

The meeting commenced at 11:30 a.m. and concluded at 3:00 p.m.

Thanking you,

Yours faithfully,

For OK PLAY INDIA LIMITED

Meenu Goswami Company Secretary



- A. FINANCIAL RESULTS-Enclosed
- B. STATEMENT OF DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.-
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES- Not Applicable as we do not have any default on loans and debt securities outstanding as on 31st March, 2025
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS- Enclosed
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS -Not Applicable

J MADAN & ASSOCIATES

CHARTERED ACCOUNTANTS



25 DDA, LSC, BLOCK M-1, VIKASPURI NEW DELHI - 110018, DELHI

E-Mail-: <u>jmadanassociates@gmail.com</u> PH-: 011-45508516, Mob-: 9811785935

Website: http://jmadan.in/

INDEPENDENT AUDITORS' REPORT ON THE QUARTERLY AND YEAR TO DATE AUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF THE SEBI (LODR) REGULATIONS, 2015, AS AMENDED

To,
The Board of Directors of
OK Play India Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Standalone quarterly Financial Results of OK Play India Limited ("the Company"), for the quarter ended March 31, 2025 and year to date results for the period from 01st April, 2024 to 31st March, 2025, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these Standalone financial Results:-

- (i) are presented in accordance with the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations ,2015, as amended, and
- (ii)gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other accounting principles generally accepted in India of the net profit/loss and comprehensive income and other financial information of the company for the quarter and year to date results ending on March 31, 2025.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013(the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial Results

under the provisions of the Companies Act, 2013 and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of standalone annual financial statements. The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial Results that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian accounting standards specified under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility includes the preparation and presentation of Financial Results for the quarter and year ended March 31, 2025. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial Results, Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates

and related disclosures made by management in terms of the requirements specified under Regulation 33 of the Listing Regulations.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial Results, including the disclosures, and whether the financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The statements includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of current financial year which were subject to limited review by us, as required under Listing Regulations.

For J MADAN & ASSOCIATES

Chartered Accountants FRN No: 025913N

CA Naveen Kumar Partner

Membership No.: 536759

UDIN: 25536759BMKPVL6686

Place: New Delhi Date: 9th April 2025

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 STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

Year ended Quarter Ended 31.03.2024 S No. Particulars 31.03.2024 31.03.2025 31.03.2025 31,12,2024 Audited Audited Unaudited Audited Audited 4,838.46 14,508.07 8,349.84 1,428.93 2.520.89 Revenue from operations 1,342.86 348.83 834.44 2,074.27 464.48 Other Income 11. 15,850.93 10,424.11 1,777.76 5,672.90 2,985.37 Total Revenue (I + II) 111. IV. Expenses 6,123.90 1,127.49 3,598.93 800.27 832.36 Cost of Materials Consumed 2,950.95 (a) 1,946.11 954.42 47.88 (3.22)(b) Purchases of stock-in-trade Changes in inventories of finished goods, work-in-519.24 900.05 340.65 181.75 251.13 progress and Stock-in-Trade 1,508.52 378.44 1,417.32 256.46 475.04 (d) Employee benefits expenses 1,371.77 1,212.05 346.92 364.38 252.35 Finance costs 844.87 901.90 200.32 291.12 254.06 Depreciation and amortisation expense 1,612.38 (f) 929.81 473.94 29.08 450.53 Other expenses (g) 9,914.48 14,931.63 4,904.67 2,624.28 1,768.11 IV. Total expenses (IV) 919.30 768.23 509.63 9.65 361.09 V. Profit/ (Loss) before exceptional items and tax (III-IV) (178.71)(21.40)(175.66)(6.32)(13.55)Exceptional item Gain/(loss) 740.59 592.57 488.23 347.54 3.33 VII. Profit before tax (V + VI) VIII. Tax Expense: -Current Tax 166.24 166.24 453.30 453.30 -Deferred Tax charge/ (credit) 0.03 0.03 -Provison of Tax for earlier year/ (written back) 574.35 426.33 34.90 3.33 (105.79)IX Profit / (Loss) for the period (VII - VIII) Other Comprehensive Income (i) Items that will not be reclassified to profit and loss (net 21.49 39.48 39.48 21.49 (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 613.83 465.81 56.39 (84.30)3.33 Income for the period) Paid up Equity Share Capital (Face Value of Rs. 1/- per 2,902.81 3,579.31 2,902.81 3,579.31 3,529.31 share/ Previous year Rs.10/- per share) Other Equity (Reserves excluding revaluation reserve) 9,219.29 13,046.34 Earnings per share (not annualised) 0.16 0.02 0.21 (0.02)0.001 (a) Basic (In Rs.) 0.001 0.13 0.02 0.17 (0.02)

for OK Play India Limited

For OK Play India Lip

(Rs. in Lacs)

RAJAN HANDA MANAGING DIRECTOR (DIN 00194590) anag

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

CA Naveen Kumar Partner M. No. 536759

Place: New Delhi Dated: 9th April, 2025

(b) Diluted (In Rs.)

Place: New Delhi Dated: 9th April, 2025

STATEMENT OF ASSETS AND LIABILITIES		(Rs. in Lacs)
Particulars	Standalone	Standalone
Fatticulais		As at 31.03.2024
	(Audited)	(Audited)
ASSETS		
Non-current assets	11,960.15	8,150.08
(a) Property, plant, and equipment	496.42	831.27
(b) Other Intangible assets (c) ROU assets	70.03	370.39
(d) Investment in subsidiaries	4,820.76	4,821.25
(e) Loans / Security Deposits	152.24	108.58
(f) Other financial assets	16.86	27.19
(g) Deferred tax assets (net)	-	256.13
Total Non-Current Assets	17,516.46	14,564.89
Current assets:		
(a) Inventories	4,793.64	5,382.59
(b) Financial assets		
(i) Trade receivables	2,348.08	1,606.86
(ii) Cash and cash equivalents	105.32	
(iii) Other financial assets	3,416.45	
(c) Other current assets	4,165.78	
Total Current Assets	14,829.27	11,609.91
TOTAL ASSETS	32,345.73	26,174.80
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	3,579.31	
(b) Other Equity	13,046.34	
(c) Money Received against Share Warrants	168.75	
Total Equity	16,794.40	13,402.04
Non-Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	6,253.75	
(ii) Lease Liability	42.37	310.36
(iii) Other financial liabilities (other than those specified in (b)	163,15	358.14
below) (b) Provisions	189.76	1
(c) Deferred tax liabilities (net)	197.1	7 -
Total Non-Current Liabilities	6,846.20	
Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	3,155.1	5 2,805.91
(ii) Lease Liability	42.7	4 95.67
(iii) Trade payables	1	
- Total outstanding dues of Micro Enterprises & Small Enterprises	58.4	6 49.77
-Total outstanding dues of creditors other than Micro Enterprises		
& Small Enterprises	502.2	
(b) Other current liabilities	4,946.5	6 4,069.21
(c) Provisions	-	
Total Current Liabilities	8,705.1	3 7,458.2
Total Liabilities	15,551.3	3 12,772.10
TOTAL EQUITY AND LIABILITIES	32,345.7	26,174.8
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For OK Play India Limited

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STANDALONE CASH FLOW STATEMENT

A. CASH FLOW FROM OPERATING ACTIVITIES:	Year ended 31.03.25 Rs in Lacs	31.03.24
A CASH FLOW FROM OPERATING ACTIVITIES:	Rs in Lacs	
A CASH ELOW FROM OPERATING ACTIVITIES:		Rs in Lacs
A CASH FLOW FROM OPERATING ACTIVITIES:	(Audited)	(Audited)
	Villation,	
A. CASH FLOW FROM OT DISCUSSION OF PROSE & Loss	488.23	740.60
Net Profit/(Loss) before Tax as per Statement of Profit & Loss	400.20	
Adjustments for:	_	(17.07)
Effect of earlier year lease amortisation	901.90	914.90
Depreciation	(705.65)	40.43
Loss/(Profit) on sale of Assets	1 1	(28.78)
Interest Received	(15.25)	1,371.78
Finance Costs	1,212.05	1,3/1./6
Deferred Revenue Expenditure written off		39.48
Re-measurement gains/(losses) on defined benefit plans	21.49	39.48
Provision for Doubtful Debts	(60.00)	4.13
Exchange Fluctuation Loss/(Gain)	7.40	
Operating Profit before Working Capital changes	1,850.17	3,065.47
Adjustments for :		
Trade and Other Receivables	(681.22)	1,542.89
Non-Current Assets - Other Financial Assets	10.82	(10.10)
Current Assets - Other Financial Assets	(1,489.54)	(1,905.78)
Inventories	588.95	8.62
Trade and Other Payables	986.00	(2,543.86)
Cash generated from operations	1,265.18	157.24
Direct taxes paid	(0.03)	
Net Cash from Operating Activities	1,265.15	156.39
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Fixed Assets	(5,238.19)	(3,322.17)
Sale of Fixed Assets	1,867.08	124.79
Interest Received	15.25	28.78
Sale of Investment in Subsidiary	-	-
Net Cash used in Investing Activities	(3,355.86)	(3,168.60
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Allotment/Share Warrants money received	(1,111.79)	1,280.54
Proceeds from Issue of Equity Share Capital	4,447.16	7,569.21
Investments made	-	-
Loans & Advances paid	(1,724.64)	(1,406.06
Deferred Revenue Expenses	-	-
Finance Costs	(1,212.05)	(1,371.78
Proceeds from Long Term Borrowings	1,292.30	(3,002.65
Proceeds from Short Term Borrowings	296.31	44.98
Net Cash used in Financing Activities	1,987.29	3,114.24
Not in cosh and Cosh Equivalents	(103.42)	102.03
Net increase in Cash and Cash Equivalents	208.74	1
Cash and Cash Equivalents as at 1st April,2024 Cash and Cash Equivalents as at 31st March 2025	105.32	

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 Wednesday, 9th April, 2025
- These financial results have been audited by the Statutory Auditors of the Company.
- 3) The Company identifies all its operations as one reportable segment.
- 4) This statement of audited standalone financial results for the year ended 31st March, 2025 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 gain of Rs 0.43 Lacs which has arisen on account of restatement of liability towards "FCCB" at the end of the quarter and debit balance written off of Rs.156.43 lacs and credit balance write back of Rs.142.45 lacs
- 6) The company has made allotment of 50,00,000 Equity Shares during the quarter pursuant to exercise of option attached to
- 7) The company has received Shareholders approval on 12th February ,2025 for issuance of 2,00,39,121 Equity Shares at a price of Rs.17.25 per Equity Share and 1,00,00,000 Equity Warrants at a price of Rs.20.00 per warrant on Preferential Basis to specified investors.
- 8) The figures for the quarter ended 31st March, 2025 & 31st March, 2024 represent the difference between the audited figures in respect of full financial year and the published figures for nine months ended 31st December, 2024 & 31st December, 2023
- 9) Previous period's figures have been regrouped/rearranged wherever necessary.
- 10) During the year the company has completed an expansion programme to enhance its toy manufacturing capacity to cater to the demands of the growing toy market both Domestic as well as International. The capacity has now been augmented to 900 MT per month from the existing capacity of 300 MT per month.

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 Place: New Delhi Dated: 9th April, 2025 for OK Play India Limited

For OK Play India Limited

RAJAN HANDA MANAGING DIRECTOR (DIN 00194599) anaging Direction

J MADAN & ASSOCIATES

CHARTERED ACCOUNTANTS



25 DDA, LSC, BLOCK M-1, VIKASPURI NEW DELHI - 110018, DELHI

E-Mail-: <u>jmadanassociates@gmail.com</u> PH-: 011-45508516, Mob-: 9811785935 Website: http://jmadan.in/

INDEPENDENT AUDITORS' REPORT ON THE QUARTERLY AND YEAR TO DATE AUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF THE SEBI (LODR) REGULATIONS, 2015, AS AMENDED

To The Board of Directors of OK Play India Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying consolidated annual financial Results of OK Play India Limited ("the Holding Company"), and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group") for the quarter and year to date ended March 31 ,2025 ("The Statement"), being submitted by the Holding Company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended ("The Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statement/ financial results/ financial information of the subsidiaries, the aforesaid consolidated financial results:-

(i) include the financial results of the following entities:

Holding Company:

OK Play India Limited

Subsidiary Companies:

- a) OK Play Auto Limited
- b) RIRA E- Vehicles Private Limited
- c) MRH Technologies Private Limited
- (ii) are presented in accordance with the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations ,2015, as amended, and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Group

Basis for opinion

We conducted our audit of the consolidated financial Results in accordance with the Standards on Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the "Code of Ethics" issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial Results under the provisions of the Companies Act, 2013 and the rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results for the quarter and year ended March 31, 2025 that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated changes in equity and consolidated cash flows of the Group in accordance with IND AS prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations, read with relevant rules issued there under. The respective Board of Directors of the Companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated Results, the respective Board of Directors of the Companies included in the Group are responsible for assessing the ability of Group to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether consolidated financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the consolidated Results, whether due to fraud

or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Companies to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial Results, including the disclosures, and whether the consolidated financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the consolidated financial Results of such entities included in the consolidated financial Results of which we are the independent auditors. For the other entity included in the consolidated Financial Results, which have been audited by other auditors, such other auditors are responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are independent auditors among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matter(s)

The accompanying Statement includes the audited Financial results/statements and other financial information, in respect of:

Three Subsidiaries, whose financial results include total assets of Rs.14462.96 lacs as at March 31, 2025, total revenue of Rs 11280.56 lacs, total net loss after tax of Rs.123.76 lacs, Total comprehensive income of Rs. Nil for the year ended March 31, 2025 for the year ended March 31, 2025, as considered in the consolidated Financial Results.

Our opinion on the Consolidated financial statement is not modified in respect of the above matters with respect to our reliance on the work done and the financial results/financial information certified by the Board of Directors.

The consolidated annual financial results include the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For J MADAN & ASSOCIATES Chartered Accountants FRN No: 025913N

CA Naveen Kumar Partner Membership No.: 536759

UDIN: 25536759BMKPVM2596

Place: New Delhi Date: 9th April, 2025

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 CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

Ala.	Particulars	Ò	uarter Ended	Year	ended	
NO.	Particulars	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	The state of the s	Audited	Unaudited	Audited	Audited	Audited
1.	Revenue from operations	5,722.40	3,280.97	6.007.75	16,779.04	18,456,06
II.	Other Income	159.90	2.02	25.11	727.17	39.47
						40 405 50
III.	Total Revenue (I + II)	5,882.30	3,282.99	6,032.86	17,506.21	18,495.53
IV.	Expenses:					
(a)	Cost of Materials Consumed	2,751.97	1,817.25	3,207.57	8,896.91	9,713.78
(b)	Purchases of stock-in-trade	108.11	(68.69)	(182.61)	131.00	88.84
(c)	Changes in inventories of finished goods, work-in-				000.44	565.44
	progress and Stock-in-Trade	125.36	(4.49)	279.37 662.44	202.14	2,266.24
(d)	Employee benefits expenses	734.38 448.58	501.58 273.98	370.85	1,437.26	1,488.65
(e) (f)	Finance costs Depreciation and amortisation expense	425.95	363.45	411.45	1,519.60	1,332.84
(g)	Other expenses	963.30	366.80	917.23	2,369.10	2,377.14
IV.	Total expenses (IV)	5,557.65	3,249.88	5,666.30	16,961.25	17,832.93
•••	Total experies (17)	0,007.00	0,245.00	0,000.00	,	
٧.	Profit/ (Loss) before exceptional items and tax (III-IV)	324.65	33.11	366.56	544.96	662.60
			,			
VI.	Exceptional item Gain/(loss)	(13.54)	(6.32)	(175.65)	(21.40)	(178.70
101	D - 511 - 5 - 101 - 101				500.50	483.90
VII.	Profit before tax (V + VI)	311.11	26.79	190.91	523.56	403.90
VIII.	Tax Expense:					
	-Current Tax	(12.69)	(45.52)	(69.85)	12.28	38.68
	-Deferred Tax charge/ (credit)	575.75		324.24	575.75	324.24
	-Provison of Tax for earlier year/ (written back)	18.74	-	7.78	18.74	7.78
IX	Profit / (Loss) for the period (VII - VIII)	(270.69)	72.31	(71.26)	(83.21)	113.20
Х	Other Comprehensive Income				-	
	(i) Items that will not be reclassified to profit and loss (net				-	
	of taxes)	21.49		39.48	21.49	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					
ΧI	Income for the period)	(249.20)	72.31	(31.78)	(61.72)	152.68
XII	Profit attributable to :					
	a) Owner of OK Play India Ltd	(270.69)	72.31	(71.26)	(83.21)	113.20
	b) Non Controlling Interest		-	-	•	
	c) Total Profit : (a +b)	(270.69)	72.31	(71.26)	(83.21)	113.20
XIII	Other Comprehensive Income/ (Loss) attributable to					
	a) Owner of OK Play India Ltd	21.49	-	39.48	21.49	39.48
	b) Non Controlling Interest	-	-	-	-	-
	c) Total Other Comprehensive Income (a+b)	21.49		39.48	21.49	39.48
XIV	Total Comprehensive Income attributable to : (XII +XIII)					
	a) Owner of OK Play India Ltd	(249.20)	72.31	(31.78)	(61.72)	152.68
	b) Non Controlling Interest	-		-		
	Paid up Equity Share Capital (Face Value of Rs. 1/- per					
	share/ Previous year Rs.10/- per share)	3,579.31	3,529.31	2,902.81	3,579.31	2,902.8
	Other Equity (Reserves excluding revaluation reserve)				12,107.78	8,398.8
					12,107.78	0,388.8
	Earnings per share (not annualised) (a) Basic (In Rs.)	(0.07)	0.02	(0.01)	(0.02)	
						0.0

for OK Play India Limited

Place: New Delhi Dated: 9th April , 2025 RAJAN HANDA MANAGING DIRECTOR (DIN 00194590) Managing

Chartered Accountants Certificate
As per our report of the even date enclosed
For J Madan & Associates

For OK Play India Limited

(Chartered Accountants) (FRN. 025913N)

CA Naveen Kumar Partner M. No. 536759

Place: New Delhi Dated: 9th April, 2025

As at 31.03.2025 As at 31.03.2026 As at 31.0326 As at 31.			(Rs. in Lacs)
ASSETS Non-current assets (a) Property, plant, and equipment (b) Capital work-in-progress (c) Other Intangible assets (d) Intangible Assets under development (e) Financial Assets (i) Investments (i) Loans (ii) Other financial assets (i) Investments (ii) Coherred tax assets (net) Total Non-Current Assets (i) Investments (ii) Trade receivables (ii) Trade receivables (ii) Cash and cash equivalents (ii) Cher financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Other financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Other financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Other financial assets (b) Trade receivables (c) Other current assets Total Current Assets EQUITY AND LLABILITIES Equity (a) Equity share capital (b) Other current insibilities (i) Borrowings (ii) Lease Liability (b) Provisions (c) Deferred tax liabilities (net) Total Current Liabilities (i) Borrowings (ii) Lease Liability (iii) Trade payables - Total outstanding dues of Micro Enterprises & Small Enterprises - Total outstanding dues of creditors other than Micro Enterprises - Total outstanding dues of creditors other than Micro Enterprises - Total Current Liabilities (c) Provisions (c) Other current Liabilities (d) Other current Liabilities (e) Provisions (f) Other current Liabilities (f) Borrowings (ii) Lease Liabilities (f) Borrowings (f) Lease Liabilities (f) Borrow	Particulars	Consolidated	Consolidated
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Non-current assets 2, Property, plant, and equipment 14,635.54 9,426, 20, Property, plant, and equipment 5,2.44 52, 52, 44, 53, 52, 44, 53, 52,		(Unadited)	(Audited
(a) Property, plant, and equipment (b) Capital work-in-progress (c) Other Intangible assets (d) Intangible Assets under development (e) Financial Assets (i) Loans (ii) Other financial Assets (i) Loans (iii) Other financial assets (ii) Loans (iii) Other financial assets (iii) Charles (iii) Other financial assets (iii) Cash and cash equivalents (iii) Other financial assets (ii) Trade receivables (iii) Cash and cash equivalents (iii) Other financial assets (5) Other current assets (6,44,265 4,086 C) Other current assets (6,44,265 4,086 C) Other current assets (7,44,662 14,897 C) Other Current Inabilities (7,48,866 18,866 18,876 18,8			
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(a) Inventories		10,702.30	15,677.4
(b) Financial assets (i) Trade receivables (ii) Cash and cash equivalents (iii) Other financial assets (i) Trade receivables (iii) Other financial assets (i) Other current assets (i) Other current assets (6,442.65	ALCOHOLOGICAL CONTROL	9 496 50	7 976 7
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Total Current Assets TOTAL ASSETS EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other Equity (12,107.76 (2) 8,398 (d) Non Controlling Interest Total Equity (a) Financial liabilities (i) Borrowings (ii) Lease Liability (b) Provisions (c) Deferred tax liabilities (net) Total Non-Current Liabilities (ii) Borrowings (iii) Lease Liability (b) Provisions (c) Deferred tax liabilities (ii) Borrowings (iii) Lease Liability (iii) Trade payables - Total outstanding dues of Micro Enterprises & Small Enterprises & Small Enterprises (b) Other current liabilities (c) Provisions (c) Provisions (d) Lease Liabilities (e) Provisions (f) Lease Liability (iii) Trade payables - Total Outstanding dues of Micro Enterprises & Small Enterprises - Total Outstanding dues of Smicro Enterprises & Small Enterprises - Total Outstanding dues of Smicro Enterprises & Small Enterprises - Total Outstanding dues of Smicro Enterprises & Small Enterprises - Total Outstanding dues of Smicro Enterprises & Small Enterprises - Total Outstanding dues of Smicro Enterprises & Small Enterprises - Total Outstanding dues of Smicro Enterprises & Small Enterprises - Total Outstanding dues of Smicro Enterprises & Small Enterprises - Total Outstanding dues of Smicro Enterprises & Small Enterprises - Total Outstanding dues of Smicro Enterprises & Small Enterprises - Total Outstanding dues of Smicro Enterprises & Small Enterprises - Total Outstanding dues of Smicro Enterprises & Small Enterprises - Total Outstanding dues of Smicro Enterprises & Small Enterprises - Total Outstanding dues of Smicro Enterprises & Small Enterprises - Total Outstanding dues of Smicro Enterprises & Small Enterprises - Total Outstanding dues of Creditors other than Micro Enterprises - Total Outstanding dues of Creditors other than Micro Enterprises - Total Outstanding dues of Creditors other than Micro Enterprises - Total Current Liabilities - Total Curre	1		
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Equity (a) Equity share capital (a) Equity share capital (b) Other Equity (c) Money Received against Share Warrants (d) Non Controlling Interest (d) Non Controlling Interest (d) Non-Current liabilities (i) Borrowings (ii) Lease Liability (b) Provisions (c) Deferred tax liabilities (net) (c) Deferred tax liabilities (i) Borrowings (c) Deferred tax liabilities (ii) Borrowings (c) Deferred tax liabilities (iii) Lease Liability (iii) Trade payables - Total outstanding dues of Micro Enterprises & Small Enterprises & Small Enterprises & Small Enterprises (b) Other current liabilities (c) Provisions Total Current Liabilities (c) Provisions Total Current Liabilities (c) Provisions Total Liabilities (d) Other current liabilities (e) Provisions Total Current Liabilities (f) Other current liabilities (g) Provisions Total Current Liabilities (h) Other current liabilities (h)	TOTAL ASSETS	37,709.20	28,796.5
(a) Equity share capital (b) Other Equity (c) Money Received against Share Warrants (d) Non Controlling Interest Total Equity Non-Current liabilities: (a) Financial liabilities (i) Borrowings (ii) Lease Liability (b) Provisions (c) Deferred tax liabilities (a) Financial liabilities (ii) Borrowings (iii) Lease Liabilities (c) Deferred tax liabilities (a) Financial liabilities (b) Browings (c) Deferred tax liabilities (a) Financial liabilities (b) Financial liabilities (c) Financial liabilities (d) Borrowings (ii) Lease Liability (iii) Trade payables - Total outstanding dues of Micro Enterprises & Small Enterprises - Total outstanding dues of creditors other than Micro Enterprises & Small Enterprises (c) Provisions Total Current Liabilities (c) Provisions Total Current Liabilities (c) Provisions Total Current Liabilities (c) Provisions (d) Alexandria dues of Micro Enterprises (e) Provisions (f) Alexandria dues of Creditors other than Micro Enterprises (h) Other current liabilities (h) Other current liabiliti	EQUITY AND LIABILITIES		
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Non-Current liabilities: (a) Financial liabilities 1,55.83 4,523 310 (b) Provisions 189,76 188 (c) Deferred tax liabilities (net) 7,797.96 5,022 Current liabilities 7,797.96 5,022 Current liabilities 3,982.71 3,234 (ii) Borrowings 3,982.71 3,234 (iii) Lease Liability 42,75 95 (iii) Trade payables 7 total outstanding dues of Micro Enterprises & Small Enterprises 112.88 135 Total outstanding dues of creditors other than Micro Enterprises 2,372.14 1,785 (b) Other current liabilities 7,488.86 5,856 (c) Provisions 55.59 8 Total Current Liabilities 14,054.93 11,195 Total Liabilities 21,852.89 16,215 Control outstanding dues of Creditors of Control outstanding dues of Creditors other than Micro Enterprises 12,852.89 16,215 Control outstanding dues of Creditors other than Micro Enterprises 12,852.89 16,215 Control outstanding dues of Creditors other than Micro Enterprises 12,852.89 16,215 Control outstanding dues of Creditors other than Micro Enterprises 12,852.89 16,215 Control outstanding dues of Creditors other than Micro Enterprises 12,852.89 16,215 Control outstanding dues of Creditors other than Micro Enterprises 12,852.89 16,215 Control outstanding dues of Creditors other than Micro Enterprises 12,852.89 16,215 Control outstanding dues of Creditors other than Micro Enterprises 12,88 13,88 Control outstanding dues of Creditors other than Micro Enterprises 12,88 Control outstanding dues of Creditors other than Micro Enterprises 12,88 Control outstanding dues of Creditors other than Micro Enterprises 12,88 Control outstanding dues of Creditors other than Micro Enterprises 12,88 Control outstanding dues of Creditors other than Micro Enterprises 12,88 Control outstanding dues of Creditors other than Micro Enterprises 12,88 Control outstanding dues of Creditors other than Micro Enterprises 12,88 Control			-
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(c) Deferred tax liabilities (net) Total Non-Current Liabilities (a) Financial liabilities (i) Borrowings (ii) Lease Liability (iii) Trade payables - Total outstanding dues of Micro Enterprises & Small Enterprises - Total outstanding dues of creditors other than Micro Enterprises & Small Enterprises (b) Other current liabilities (c) Provisions Total Current Liabilities Total Liabilities Total Liabilities (c) Provisions Total Liabilities Total Liabilities (c) Lease Liabilities 10, 22, 372.14 1,782 1,788.86 1,855.99 1,852.89 1,952.89 1,952.89 1,952.89 1,952.89 1,952.89 1,952.89 1,952.89 1,952.89 1,952.89			
Total Non-Current Liabilities		105.70	186.
Current liabilities	• • • • • • • • • • • • • • • • • • • •	7 797 96	5.022
(a) Financial liabilities 3,982.71 3,234 (i) Borrowings 42.75 95 (ii) Lease Liability 42.75 95 (iii) Trade payables 112.88 135 - Total outstanding dues of Micro Enterprises & Small Enterprises 12.88 135 & Small Enterprises 2,372.14 1,783 (b) Other current liabilities 7,488.86 5,855 (c) Provisions 55.59 8 Total Current Liabilities 14,054.93 11,193 Total Liabilities 21,852.89 16,21		1,777.50	5,022.
(i) Borrowings 3,982.71 3,234 (ii) Lease Liability 42.75 99 (iii) Trade payables - Total outstanding dues of Micro Enterprises & Small Enterprises - Total outstanding dues of creditors other than Micro Enterprises & Small Enterprises & Small Enterprises (b) Other current liabilities 7,488.86 5,856 (c) Provisions 55.59 8 Total Current Liabilities 14,054.93 11,192 Total Liabilities 21,852.89 16,212			
(ii) Lease Liability 42.75 95 (iii) Trade payables 112.88 135 - Total outstanding dues of Micro Enterprises & Small Enterprises 112.88 135 - Total outstanding dues of creditors other than Micro Enterprises 2,372.14 1,782 (b) Other current liabilities 7,488.86 5,856 (c) Provisions 55.59 8 Total Current Liabilities 14,054.93 11,192 Total Liabilities 21,852.89 16,21		3.982.71	3,234.
(iii) Trade payables 112.88 135 - Total outstanding dues of Micro Enterprises & Small Enterprises 112.88 135 - Total outstanding dues of creditors other than Micro Enterprises & Small Enterprises 2,372.14 1,783 (b) Other current liabilities 7,488.86 5,855 (c) Provisions 55.59 8 Total Current Liabilities 14,054.93 11,193 Total Liabilities 21,852.89 16,21			
- Total outstanding dues of Micro Enterprises & Small Enterprises -Total outstanding dues of creditors other than Micro Enterprises & Small Enterprises & Small Enterprises (b) Other current liabilities (c) Provisions Total Current Liabilities Total Liabilities 112.88 135 2,372.14 1,78: 6,856 5,856 14,054.93 11,19: 14,054.93 11,19: 15,218 21,852.89 16,21		12	
Total outstanding dues of creditors other than Micro Enterprises & Small Enterprises & 2,372.14 1,783 1,		112.88	139.
& Small Enterprises 2,372.14 1,783 (b) Other current liabilities 7,488.86 5,856 (c) Provisions 55.59 8 Total Current Liabilities 14,054.93 11,193 Total Liabilities 21,852.89 16,21	Total outstanding dues of creditors other than Micro Enterprises		
(b) Other current liabilities 7,488.86 5,856 (c) Provisions 55.59 8 Total Current Liabilities 14,054.93 11,192 Total Liabilities 21,852.89 16,21		2,372,14	1,783.
(c) Provisions 55.59 8 Total Current Liabilities 14,054.93 11,19 Total Liabilities 21,852.89 16,21	•		
Total Current Liabilities			
Total Liabilities 21,852.89 16,21-			
1000 00000	TOTAL CUFFERI LIADIRILES		
TOTAL FOULTY AND LIABILITIES 37,709.20 28,79	Total Liabilities	21,852.89	16,214.
	TOTAL FOULTY AND LIABILITIES	37,709.20	28,796

For OK Play India Limited

Managing Director

CONSOLIDATED CASH FLOW STATEMENT

	Half Year ended	Year ended
	31.03.25	31.03.24
	Rs in Lacs	Rs in Lacs
	(Unaudited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit/(Loss) before Tax as per Statement of Profit & Loss	523.55	483.88
Adjustments for : Effect of earlier year lease amortisation	-	(49.08)
	1,519.60	1,434.89
Depreciation Loss/(Profit) on sale of Assets	(705.65)	40.43
Loss/(Profit) of safe of Assets	(15.71)	(31.50)
Finance Costs	1,437.28	1,488.66
Deferred Revenue Expenditure written off	-	-
Re-measurement gains/(losses) on defined benefit plans	21.49	39.48
Provision for Doubtful Debts	(60.00)	-
Exchange Fluctuation Loss/(Gain)	7.40	4.13
Operating Profit before Working Capital changes	2,727.96	3,410.89
Operating Profit Defore Working Capital Changes		
Adjustments for:		
Trade and Other Receivables	(1,039.99)	(947.33)
Non-Current Assets - Other Financial Assets	9.89	(9.61)
Current Assets - Other Financial Assets	10.35	(14.92)
Inventories	(509.81)	(419.30)
Trade and Other Payables	1,607.84	(888.33)
Trade and Other Paymores		
Cash generated from operations	2,806.24	1,131.40
Direct taxes paid	(57.44)	(8.63)
Net Cash from Operating Activities	2,748.80	1,122.77
The Cash from Spring 1		
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Fixed Assets	(8,285.76)	
Sale of Fixed Assets	1,867.08	
Interest Received	15.71	
Net Cash used in Investing Activities	(6,402.97	(3,207.72)
C. CASH FLOW FROM FINANCING ACTIVITIES:		
		7.5(0.48
Proceeds from Issue of Share Capital/Non Controlling Interest adjustm	en 4,447.65	
Allotment/Share Warrants money received	(1,111.79	1
Loans & Advances paid	(2,400.22	(1,958.27
Deferred Revenue Expenses		/1 400 66
Finance Costs	(1,437.28	
Proceeds from Long Term Borrowings	3,354.64	
Proceeds from Short Term Borrowings	695.05	,
Net Cash used in Financing Activities	3,548.05	2,185.62
	.,,,,,,	100 6
Net increase in Cash and Cash Equivalents	(106.13	1
Cash and Cash Equivalents as at 1st April,2024	217.29	1
Cash and Cash Equivalents as at 31st March, 2025	111.1	7 217.29

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 Wednesday, the 9th April, 2025.
- 2) These financial results have been audited by the Statutory Auditors of the Company.
- 3) The Company identifies all its operations as one reportable segment.
- 4) This statement of audited consolidated financial results for the year ended 31st March, 2025 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 gain of Rs 0.44 Lacs which has arisen on account of restatement of liability towards "FCCB" at the end of the quarter and debit balance written of write back of Rs.142.45 lacs
- 6) The company has made allotment of 50,00,000 Equity Shares during the quarter pursuant to exercise of option attached to warrants.
- 7) The company has received Shareholders approval on 12th February ,2025 for issuance of 2,00,39,121 Equity Shares and 1,00,00,000 Equity Warrants on Preferential Basis to specified investors.
- 8) The figures for the quarter ended 31st March, 2025 & 31st March, 2024 represent the difference between the audited figures in respect of full financial year and the published figures for nine months ended 31st December, 2024 & 31st December, 2023
- 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)

CA Naveen Kumar Partner M. No. 536759

Place: New Delhi Dated: 9th April , 2025 For OK Play India Limited

For OK Play India Limited

RAJAN HANDA MANAGING DIECTOR (DIN 00194590)

Managing Director



B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

STATEMENT OF DEVIATION OR VARIATION IN UTLISATION OF FUNDS RAISED

Name of listed entity	OK Play India Limited
Mode of Fund Raising	Preferential Issue
Date of Raising Funds	09.01.2025
Amount Raised	5.062 Cr
Report filed for Quarter ended	31.03.2025
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not applicable
If Yes, Date of shareholder Approval	Not applicable
Explanation for the Deviation/ Variation	Not applicable
Comments of the Audit Committee after review	There is no deviation/variation in the utilization of funds
Comments of the auditors, if any	Not applicable

OK PLAY INDIA LIMITED



OBJECTS FOR WHICH FUNDS HAVE BEEN RAISED AND WHERE THERE HAS BEEN A DEVIATION, IF ANY IN THE FOLLOWING TABLE:

Original Object	Modified Object, if any	Original Allocation (Rs. in Cr)	Modified allocation if any (Rs. in Cr)	Fund Utilised (Rs. in Cr)	Amount of Deviation/ Variation for Quarter according to applicable object	Remarks if any
To support the expansion of business, working capital, repay short term and long term borrowings and for general corporate purposes.	Not Applicable	5.062	Not Applicable	5.062	Not Applicable	The company made allotment of 50,00,000 Equity Shares pursuant to conversion of warrants.

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

Meenu Goswami

Company Secretary



Declaration for Unmodified Opinion Ref: Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended by SEBI Notification No. SEBI/LAD-NRO/GN/2016-14/001 Dated May 25, 2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016; we hereby confirm that the Audit Report issued by M/S J Madan & Associates, Chartered Accountants, New Delhi (Firm Registration No. 025913N) on the Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended March 31, 2025 is with the Unmodified Opinion.

For OK Play India Limited

Rishab Handa CFO-Director

Dated: 09-04-2025 Place: New Delhi



Disclosure of Related Party Transactions Additional disclosure of related party transaction Additional disclosure of related party transactions

															Additional discl	osure of related	party t	ransaction	s - applicable	only in case	the relate	d party transact	ion relates to lo	ans, inter-
	Details of the party (lis	sted entity	Details	of the counterp	arty						Data of		In case m	nonies are	In case any fina	ncial indebtedn	ess is in	curred to	Details of	the loans, i	nter-corpoi	ate deposits, a	dvances or inve	stments
Sr. No.	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related part transaction ratified by the audit committee	Committee Meeting	Value of transaction during the reporting period	Opening balance	1	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorpora te deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes
			0// 5/	1				I				I							I					
1	OK Play India Limited	AAACO2623G	OK Play Auto Private Limited	AABCO2668N	Wholly Owned Subsidiary	Purchase of goods or services		746.35	Approved by Audit Committee	32.97	09.04.2024	32.97	0.00	0.00	-	-	-	-	-	-	-	-	-	-
2	OK Play India Limited	AAACO2623G	OK Play Auto Private Limited	AABCO2668N	Wholly Owned Subsidiary	Sale of goods or services		1693.99	Approved by Audit Committee	521.45	09.04.2024	521.45	808.95	1487.37	-	-	-	-	-	-	-	-	-	-
3	OK Play India Limited	AAACO2623G	OK Play Auto Private Limited	AABCO2668N	Wholly Owned Subsidiary	Any other transaction	Cross Charge	1200.00	Approved by Audit Committee	1200.00	09.04.2024	1200.00	0.00	0.00	-	-	-	-	-	-	-	-	-	-
4	OK Play India Limited	AAACO2623G	OK Play Auto Private Limited	AABCO2668N	Wholly Owned Subsidiary	Any other transaction	Rent	141.00	Approved by Audit Committee	138.00	15.11.2024	138.00	0.00	0.00	-	-	-	-	-	-	-	-	-	-
5	OK Play India Limited	AAACO2623G	OK Play Auto Private Limited	AABCO2668N	Wholly Owned Subsidiary	Sale of fixed assets		1403.16	Approved by Audit Committee	153.16	27.02.2025	153.16	0.00	0.00	-	-	-	-	-	-	-	-	-	-
6	OK Play India Limited	AAACO2623G	Rira E-Vehicles Private Limited	AABCO2828G	Wholly Owned Subsidiary	Sale of goods or services		200.71	Approved by Audit Committee	0.00	09.04.2024	0.00	1884.28	1892.34	-	-	-	-	-	-	-	-	-	-
7	OK Play India Limited	AAACO2623G	Rira E-Vehicles Private Limited	AABCO2828G	Wholly Owned Subsidiary	Purchase of goods or services		186.29	Approved by Audit Committee	5.27	09.04.2024	5.27	0.00	0.00	-	-	-	-	-	-	-	-	-	-
8	OK Play India Limited	AAACO2623G	Rira E-Vehicles Private Limited	AABCO2828G	Wholly Owned Subsidiary	Any other transaction	Rent	5.40	Approved by Audit Committee	2.70	09.04.2024	2.70	0.00	0.00	-	-	-	-	-	-	-	-	-	-
9	OK Play India Limited	AAACO2623G	RMRS Electric Vehicles Private Limited	AAJCR0818D	Significant Influence	Any other transaction	Rent	0.84	Approved by Audit Committee	0.42	09.04.2024	0.42	6.58	0.50	-	-	-	-	-	-	-	-	-	-
10	OK Play India Limited	AAACO2623G	OK Play Healthcare Private Limited	AADCO1572D	Significant Influence	Any other transaction	Rent	0.84	Approved by Audit	0.42	15.11.2024	0.42	18.67	19.54	-	-	-	-	-	-	-	-	-	-
11	OK Play India Limited	AAACO2623G	Isht Technologies Private Limited	AAGCI1863G	Significant Influence	Any other transaction	Rent	0.84	Approved by Audit Committee	0.42	20.01.2025	0.42	2.25	2.75	-	-	-	-	-	-	-	-	-	-
12	OK Play India Limited	AAACO2623G	MRH Technologies Private Limited	AARCM3960D	Wholly Owned Subsidiary	Sale of goods or services		23.90	Approved by Audit Committee	23.90	09.04.2024	23.90	0.00	0.00	-	-	-	-	-	-	-	-	-	-
13	OK Play India Limited	AAACO2623G	MRH Technologies Private Limited	AARCM3960D	Wholly Owned Subsidiary	Any other transaction	Rent	0.84	Approved by Audit Committee	0.42	09.04.2024	0.42	3.61	-163.16	-	-	-	-	-	-	-	-	-	-
14	OK Play India Limited	AAACO2623G	Briskit Technology Private Limited	AAMCB1026G	,	Any other	Rent	0.72	Approved by Audit Committee	0.36	15.11.2024	0.36	0.68	1.12	-	-	-	-	-	-	-	-	-	-
15	OK Play India Limited	AAACO2623G	Rajan Handa	ABGPH4844L	Managing Director	transaction Remuneration		167.99	As per Remuneration Policy of the Company	84.00	-	84.00	1573.32	460.85	-	-	-	-	-	-	-	-	-	-
16	OK Play India Limited	AAACO2623G	Mamta Handa	ABGPH4843P	Whole Time Director	Remuneration		71.99	As per Remuneration Policy of the Company	36.00	-	36.00	3.38	6.06	-	-	-	-	-	-	-	-	-	-
17	OK Play India Limited	AAACO2623G	Rajan Wadhera	AAKPW1118K	Whole Time Director	Remuneration		23.99	As per Remuneration Policy of the Company	12.00	-	12.00	2.08	0.26	-	-	-	-	-	-	-	-	-	-
18	OK Play India Limited	AAACO2623G	Raghav Handa	AKLPH1048N	Whole Time Director	Remuneration		71.99	As per Remuneration Policy of the Company	24.00	-	24.00	21.41	9.73	-	-	-	-	-	-	-	-	-	-
19	OK Play India Limited	AAACO2623G	Rishab Handa	AKKPH2624R	CFO And Whole Time Director	Remuneration		95.99	As per Remuneration Policy of the Company	48.00	-	48.00	16.90	12.53	-	-	-	-	-	-	-	-	-	-
20	OK Play India Limited	AAACO2623G	Meenu Goswami	AWGPG7640A	Company Secretary	Remuneration		15.32	As per Remuneration Policy of the Company	7.66	-	7.66	0.93	1.02	-	-	-	-	-	-	-	-	-	-
Total valu	e of transaction during th	e reporting pe	riod					6052.15		2291.15		2291.15	4343.04	3730.91										