



Ref: OKPI/BSE/2025-26/042

Dated: 14th August, 2025

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 ended on 30th June, 2025. 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 ended on 30 June, 2025 along with Limited Review Report of the Statutory Auditors.
2. Un-Audited Consolidated Financial Results for the quarter ended on 30th June, 2025 along with Limited Review Report of the Statutory Auditors.
3. Statement of Deviation or variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc.

Kindly take the same in your records.

The meeting commenced at 2.00 P.M. and concluded at 3.30 P.M.

Thanking you,

Yours faithfully,

For OK PLAY INDIA LIMITED

RAJAN

HANDA

Digitally signed
by RAJAN HANDA
Date: 2025.08.14
15:39:08 +05'30'

Rajan Handa
Managing Director
DIN: 00194590

OK PLAY INDIA LIMITED

Corporate office : 124, New Manglapuri, Mehrauli, New Delhi-110030 **Tel :** +91 11 46190000 **Fax :** +91 11 190090
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

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

LIMITED REVIEW REPORT

To,
The Board of Directors
OK Play India Limited

We have reviewed the accompanying statement of unaudited standalone financial results of OK Play India Limited ("the Company") for the quarter ended June 30, 2025 ('Statement') attached herewith being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended, read with SEBI Circular No. CIR/ CFD/ CMD 1/44/2019 dated March 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



Partner

Membership No.: 536759

UDIN: **25536759BMKQEG5849**

Place: New Delhi

Date: 14th August 2025

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

S.No.	Particulars	(Rs. in Lacs)			
		Quarter Ended		Year ended	
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Unaudited	Audited	Unaudited	Audited
I.	Revenue from operations	1,964.64	2,520.89	2,476.74	8,349.84
II.	Other income	304.81	464.48	765.44	2,074.27
III.	Total Revenue (I + II)	2,269.45	2,985.37	3,242.18	10,424.11
IV.	Expenses:				
(a)	Cost of Materials Consumed	1,185.64	832.36	830.06	3,598.93
(b)	Purchases of stock-in-trade	0.81	(3.22)	688.22	954.42
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(81.12)	251.13	479.77	900.05
(d)	Employee benefits expenses	416.27	476.04	390.22	1,417.32
(e)	Finance costs	147.61	364.38	296.02	1,212.05
(f)	Depreciation and amortisation expense	171.31	254.06	242.36	901.90
(g)	Other expenses	293.96	450.53	233.46	929.81
IV.	Total expenses (IV)	2,134.48	2,624.28	3,160.11	9,914.48
V.	Profit/(Loss) before exceptional items and tax (III-IV)	134.97	361.09	82.07	509.63
VI.	Exceptional item Gain/(loss)	(8.82)	(13.55)	(0.01)	(21.40)
VII.	Profit before tax (V + VI)	126.15	347.54	82.06	488.23
VIII.	Tax Expense:				
	-Current Tax	-	-	-	-
	-Deferred Tax charge/(credit)	-	453.30	-	453.30
	-Provision of Tax for earlier year/ (written back)	-	0.03	-	0.03
IX	Profit / (Loss) for the period (VII - VIII)	126.15	(105.79)	82.06	34.90
X	Other Comprehensive Income				
	(i) Items that will not be reclassified to profit and loss (net of taxes)	-	21.49	-	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 Income for the period)	126.15	(84.30)	82.06	56.39
	Paid up Equity Share Capital (Face Value of Rs. 1/- per share/ Previous year Rs.10/- per share)	3,629.31	3,579.31	2,902.81	3,579.31
	Other Equity (Reserves excluding revaluation reserve)				13,046.34
	Earnings per share (not annualised)				
	(a) Basic (In Rs.)	0.03	(0.02)	0.03	0.02
	(b) Diluted (In Rs.)	0.03	(0.02)	0.02	0.02

Notes:

- The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Thursday, 14th August, 2025
- The Limited Review of these results has been done by the Statutory Auditors of the Company.
- The Company identifies all its operations as one reportable segment.
- This statement of unaudited standalone financial results for the quarter ended 30th June, 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.
- Under exceptional items the Company has recorded exchange fluctuation loss of Rs 0.50 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.8.22 lacs
- The company has made allotment of 50,00,000 Equity Shares during the quarter pursuant to exercise of option attached to warrants.
- MRH Technologies Pvt Ltd ceased to be subsidiary of the company w.e.f 26th May 2025.
- Deferred Tax Liability/Assets If any, has not been determined as it will be finalised at the year end.
- Previous period's figures have been regrouped/rearranged wherever necessary.

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: 14th August, 2025

For OK Play India Limited

for OK Play India Limited

RAJAN HANDA
MANAGING DIRECTOR
(DIN 00494590)

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

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

LIMITED REVIEW REPORT **(CONSOLIDATED)**

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 ended June 30, 2025 ("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



Partner

Membership No.: 536759

UDIN: 25536759BMKQED1736

Place: New Delhi

Date: 14th August 2025

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

S No.	Particulars	Quarter Ended		(Rs. in Lacs)	
		30.06.2025		31.03.2025	
		Unaudited	Audited	Unaudited	Audited
I.	Revenue from operations	4,119.07	5,722.40	3,981.24	16,779.04
II.	Other Income	1.75	159.90	655.43	727.17
III.	Total Revenue (I + II)	4,120.82	5,882.30	4,536.67	17,506.21
IV.	Expenses:				
(a)	Cost of Materials Consumed	2,274.80	2,751.97	2,408.77	8,896.91
(b)	Purchases of stock-in-trade	42.50	168.11	29.08	131.00
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(1.83)	125.38	164.19	202.14
(d)	Employee benefits expenses	704.69	734.38	603.99	2,405.24
(e)	Finance costs	162.93	448.58	330.05	1,437.26
(f)	Depreciation and amortisation expense	335.97	425.95	368.50	1,519.60
(g)	Other expenses	528.48	963.30	531.56	2,369.10
IV.	Total expenses (IV)	4,247.34	5,557.65	4,434.20	16,961.25
V.	Profit/(Loss) before exceptional items and tax (III-IV)	73.48	324.65	102.47	544.96
VI.	Exceptional item Gain/(loss)	(8.82)	(13.54)	(0.01)	(21.40)
VII.	Profit before tax (V + VI)	64.66	311.11	102.46	523.56
VIII.	Tax Expense:				
	-Current Tax	-	(12.59)	15.55	12.28
	-Deferred Tax charge/(credit)	-	575.75	-	575.75
	-Provision of Tax for earlier year/ (written back)	-	18.74	-	18.74
IX.	Profit/(Loss) for the period (VII - VIII)	64.66	(270.59)	86.81	(83.21)
X.	Other Comprehensive Income				
(i)	Items that will not be reclassified to profit and loss (net of taxes)	-	21.49	-	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)	64.66	(249.20)	86.81	(61.72)
XI.	Profit attributable to:				
a)	Owner of OK Play India Ltd	64.66	(270.59)	86.81	(83.21)
b)	Non Controlling Interest	-	-	-	-
c)	Total Profit : (a + b)	64.66	(270.59)	86.81	(83.21)
XII.	Other Comprehensive Income/(Loss) attributable to:				
a)	Owner of OK Play India Ltd	-	21.49	-	21.49
b)	Non Controlling Interest	-	-	-	-
c)	Total Other Comprehensive Income (a+b)	-	21.49	-	21.49
XIV.	Total Comprehensive Income attributable to : (XII + XIII)				
a)	Owner of OK Play India Ltd	64.66	(249.20)	86.81	(61.72)
b)	Non Controlling Interest	-	-	-	-
	Paid up Equity Share Capital (Face Value of Rs. 1/- per share/ Previous year Rs.10/- per share)	3,629.54	3,579.31	2,902.61	3,579.31
	Other Equity / Reserves excluding revaluation reserve)				12,107.77
	Earnings per share (not annualised)				
(a)	Basic (in Rs.)	0.02	(0.07)	0.03	(0.02)
(b)	Diluted (in Rs.)	0.02	(0.07)	0.02	(0.02)

Notes:

- The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Thursday, 14th August, 2025
- The Limited Review of these results has been done by the Statutory Auditors of the Company.
- The Company identifies all its operations as one reportable segment.
- This statement of unaudited consolidated financial results for the quarter ended 30th June, 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.
- Under exceptional items the Company has recorded exchange fluctuation loss of Rs 0.60 lacs which has arisen on account of restatement of liability towards "FCCB" at the end of the quarter and debt balance written off of Rs.8.22 lacs.
- The company has made allotment of 50,00,000 Equity Shares during the quarter pursuant to exercise of option attached to warrants.
- Deferred Tax Liability/Assets if any, has not been determined as it will be finalised at the year end.
- Previous period's figures have been regrouped/rearranged wherever necessary.

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

Nov 2025
CA Naveen Kumar
Partner
M. No. 536759
Place: New Delhi
Dated: 14th August, 2025



For OK Play India Limited
For OK Play India Limited
RAJAN HANDE
MANAGING DIRECTOR
(DIN 00194580)
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 UTILISATION OF FUNDS RAISED

Name of listed entity	OK Play India Limited
Mode of Fund Raising	Preferential Issue
Date of Raising Funds	27.06.2025
Amount Raised	5.062Cr.
Report filed for Quarter ended	30.06.2025
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

Corporate office :124,New Manglapuri,Mehrauli,New Delhi-110030 Tel :+91 11 46190000 Fax : +91 11 190090
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




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.


Rajan Handa
Managing Director

OK PLAY INDIA LIMITED

Corporate office :124,New Manglapuri,Mehrauli,New Delhi-110030 Tel :+91 11 46190000 Fax : +91 11 190090
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