



S. P. MARWAHA & CO.

CHARTERED ACCOUNTANTS

LIMITED REVIEW REPORT

We have reviewed the accompanying statement of un-audited financial results of **OK PLAY INDIA LIMITED** for the period ended on 30.09.2013 except for the disclosures regarding 'Public Shareholding' and 'Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's management and has been approved by the Board of Directors / Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements 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 provide less assurance than 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 of un-audited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and polices has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

PLACE: NEW DELHI
DATED: 14.11.2013.



for **S.P.MARWAHA & CO.**
Chartered Accountants

(A.S.BAJAJ)

Partner

(Membership No. : 86120)

OK PLAY INDIA LIMITED

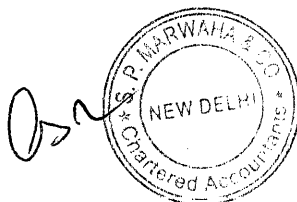
Regd. Office: 17, Roz-Ka-Meo Industrial Estate, District - Mewat, Haryana

PART I

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2013

(Rs. in Lacs)

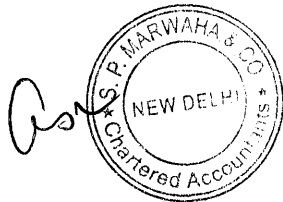
Sl.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2013 (Unaudited)	30.06.2013 (Unaudited)	30.09.2012 (Unaudited)	30.09.2013 (Unaudited)	30.09.2012 (Unaudited)	31.03.2013 (Audited)
1	Income from operations						
	a) Net sales/income from operations (Net of excise duty)	2,972.97	2,279.88	699.47	5,252.85	1,578.88	6,127.31
	b) Other Operating Income	18.23	6.15	11.72	24.38	16.72	34.53
	Total income from operations (net)	2,991.20	2,286.03	711.19	5,277.23	1,595.60	6,161.84
2	Expenses						
	a) Cost of Materials Consumed	1,813.33	1,757.93	364.07	3,571.26	879.77	3,494.04
	b) Purchases of stock-in-trade	-	-	52.52	-	52.52	87.63
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	178.78	(285.89)	(105.17)	(107.11)	(177.92)	(43.49)
	d) Employee benefits expenses	173.62	181.01	149.56	354.63	309.66	651.71
	e) Depreciation and amortisation expense	154.79	150.42	144.75	305.21	286.54	548.61
	f) Other expenditure	142.17	145.35	77.30	287.52	171.98	774.35
	Total expenses	2,462.69	1,948.82	683.03	4,411.51	1,522.55	5,512.85
3	Profit/(Loss) from operations before other income, finance costs and exceptional items (1-2)						
		528.51	337.21	28.16	865.72	73.05	648.99
4	Other Income	-	-	-	-	-	-
5	Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)						
		528.51	337.21	28.16	865.72	73.05	648.99
6	Finance costs	220.09	158.14	181.38	378.23	346.54	683.13
7	Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5-6)						
		308.42	179.07	(153.22)	487.49	(273.49)	(34.14)
8	Exceptional Items (Exchange Fluctuation Gain/(Loss))	(201.39)	(394.88)	262.27	(596.27)	(55.34)	(195.86)
9	Profit/(Loss) from ordinary activities before tax (7+8)	107.03	(215.81)	109.05	(108.78)	(328.83)	(230.00)
10	Tax Expense						
	Current Tax/MAT (Including Provision of Tax for earlier years/Write back of Excess Provisions)						
	Defered Tax Liability (Net)						(17.14)
11	Net Profit/(Loss) from ordinary Activities after tax (9-10)						
		107.03	(215.81)	109.05	(108.78)	(328.83)	(212.86)
12	Extraordinary items (net of tax expense)						
13	Net Profit/(Loss) for the period (11+12)						
		107.03	(215.81)	109.05	(108.78)	(328.83)	(212.86)
14	Paid up Equity Share Capital (Face Value of Rs. 10/- per share)	1,698.21	1,698.21	1,598.21	1,698.21	1,598.21	1,698.21
15	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year						1,995.15
16(i)	Earnings per share (before extraordinary items) (Rs) (not annualised)						
	(a) Basic	0.63	(1.27)	0.68	(0.64)	(2.06)	(1.25)
	(b) Diluted	0.63	(1.27)	0.68	(0.64)	(2.06)	(1.25)
16(ii)	Earnings per share (after extraordinary item) (Rs) (not annualised)						
	(a) Basic	0.63	(1.27)	0.68	(0.64)	(2.06)	(1.25)
	(b) Diluted	0.63	(1.27)	0.68	(0.64)	(2.06)	(1.25)



For OK PLAY INDIA LTD..

[Handwritten Signature]
Managing Director

PART II							
PARTICULARS OF SHAREHOLDING							
1	Public Shareholding:						
	Number of Shares	6,363,098	6,363,098	5,363,098	6,363,098	5,363,098	6,363,098
	Percentage of Shareholding	37.47%	37.47%	33.56%	37.47%	33.56%	37.47%
2	Promoters and Promoter group Shareholding						
	a) Pledged / Encumbered						
	Number of Equity Shares of Rs. 10/- each	4,794,000	4,794,000	5,794,000	4,794,000	5,794,000	4,794,000
	Percentage of Shareholding						
	(As a percentage of total shareholding of promoter and promoter group)	45.15%	45.15%	54.56%	45.15%	54.56%	45.15%
	(As a percentage of total share capital of the company)	28.23%	28.23%	36.25%	28.23%	36.25%	28.23%
	b) Non-encumbered						
	Number of Equity Shares of Rs. 10/- each	5,825,002	5,825,002	4,825,002	5,825,002	4,825,002	5,825,002
	Percentage of Shareholding						
	(As a percentage of total shareholding of promoter and promoter group)	54.85%	54.85%	45.44%	54.85%	45.44%	54.85%
(As a percentage of total share capital of the company)	34.30%	34.30%	30.19%	34.30%	30.19%	34.30%	
Particulars							
B	INVESTOR COMPLAINTS						
	Pending at the beginning of the quarter						NIL
	Received during the quarter						1
	Disposed of during the quarter						1
	Remaining unresolved at the end of the quarter						NIL



For OK PLAY INDI LTD.

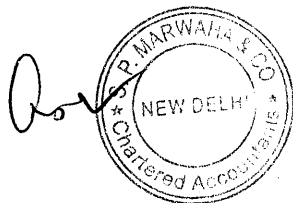
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Managing Director

STATEMENT OF ASSETS AND LIABILITIES			
(Rs. in Lacs)			
Sr. No.	Particulars	Standalone	
		As at 30.09. 2013	As at 31.03. 2013
		(Unaudited)	(Audited)
I.	EQUITY AND LIABILITIES		
	(1) Shareholders' Funds		
	(a) Share Capital	1,696.91	1,696.91
	(b) Reserves and surplus	1,886.37	1,995.15
	(c) Money received against share warrants	62.50	62.50
	Sub-total Shareholders' funds	3,645.78	3,754.56
	(2) Minority interest		
	(3) Non-current liabilities		
	(a) Long-term borrowings	3,464.98	3,378.88
	(b) Other Long-term liabilities		
	(c) Long-term provisions	56.19	56.19
	Sub-total Non-current liabilities	3,521.17	3,435.07
	(4) Current liabilities		
	(a) Short-term borrowings	2,404.27	2,082.07
	(b) Trade payables	783.42	1,050.56
	(c) Other current liabilities	2,974.78	2,429.43
	(d) Short-term provisions	83.36	65.14
	Sub-total Current liabilities	6,245.83	5,627.20
	TOTAL EQUITY AND LIABILITIES	13,412.78	12,816.83
II.	ASSETS		
	(1) Non-current assets		
	(a) Fixed assets		
	(i) Tangible assets	3,011.97	3,074.73
	(ii) Intangible assets	75.28	90.28
	(iii) Capital work-in-progress		-
	(b) Non-current Investments	789.00	789.00
	(c) Deferred tax assets (net)	457.99	457.99
	(d) Long-term loans and advances	20.25	18.25
	(e) Other non-current assets	699.96	671.60
	Sub total Non-current assets	5,054.45	5,101.85
	(2) Current Assets		
	(a) Current Investments		-
	(b) Inventories	1,873.32	1,774.85
	(c) Trade receivables	3,651.38	3,476.42
	(d) Cash and cash equivalents	1,107.52	1,144.90
	(e) Short-term loans and advances	1,726.11	1,318.81
	(f) Other current assets		
	Sub-total Current assets	8,358.33	7,714.98
	TOTAL ASSETS	13,412.78	12,816.83

NOTES

- The financial results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on Thursday, the 14th November, 2013.
- 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..
- The Company has recorded exchange fluctuation loss of Rs. 201.39 lacs which has arisen on account of restatement of liability towards 'FCCB' and 'ECB' at the end of the quarter.
- Deferred Tax Liability/Assets, if any, has not been determined as it will be finalised at the year end.
- Previous period figures have been regrouped/rearranged wherever necessary.

NEW DELHI
DATED : 14.11.2013



for OK PLAY INDIA LIMITED

Rajan Handa
(RAJAN HANDA)
MANAGING DIRECTOR