



LIMITED REVIEW REPORT

Review Report to OK PLAY INDIA LIMITED

We have reviewed the accompanying statement of unaudited financial results of OK PLAY INDIA LIMITED (Name of the Company) for the period ended on 31st December, 2015. This statement is the responsibility of the Company's Management and has been approved by the 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 provides 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 unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For D.S. Chadha & Associates
Chartered Accountants
(Firm Registration No-026723N)**



**Date : 25.01.2016
(D.S. Chadha)
NEW DELHI
Prop.
(M.N. 015727)**

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2015

(Rs. in Lacs)

Sl.	Particulars	Quarter ended			Nine Months ended		Year ended
		31.12.2015 (Unaudited)	30.09.2015 (Unaudited)	31.12.2014 (Unaudited)	31.12.2015 (Unaudited)	31.12.2014 (Unaudited)	31.03.2015 (Audited)
1	Income from operations						
	a) Net sales/income from operations (Net of excise duty)	3,018.08	1,348.74	2,103.75	5,772.59	4,694.47	5,664.72
	b) Other Operating Income	1.40	28.43	13.58	30.74	28.77	24.98
	Total income from operations (net)	3,019.48	1,377.17	2,117.33	5,803.33	4,723.24	5,689.70
2	Expenses						
	a) Cost of Materials Consumed	676.75	1,169.95	1,555.03	2,327.98	2,777.42	2,535.18
	b) Purchases of stock-in-trade	1,351.48	979.64	-	2,342.16	-	1,220.51
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	8.42	(1,444.95)	(158.03)	(1,176.22)	76.49	(444.70)
	d) Employee benefits expenses	174.07	123.30	172.30	462.42	486.95	667.64
	e) Depreciation and amortisation expense	72.83	62.03	64.33	216.47	398.10	271.15
	f) Other expenditure	217.50	226.84	95.97	600.50	414.29	2,880.66
	Total expenses	2,501.05	1,116.81	1,729.59	4,773.31	4,153.25	7,130.44
3	Profit/(Loss) from operations before other income, finance costs and exceptional items (1-2)	518.43	260.36	387.74	1,030.02	569.99	(1,440.74)
4	Other Income	-	-	-	-	-	2,225.27
5	Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)	518.43	260.36	387.74	1,030.02	569.99	784.53
6	Finance costs	267.79	256.87	247.64	735.07	633.20	873.95
7	Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5-6)	250.64	3.49	140.10	294.95	(63.21)	(89.42)
8	Exceptional Items (Loss by fire and Exchange Fluctuation Gain/(Loss))	(22.15)	(106.62)	(83.96)	(908.73)	(181.12)	(141.75)
9	Profit/(Loss) from ordinary activities before tax (7+8)	228.49	(103.13)	56.14	(613.78)	(244.33)	(231.17)
10	Tax Expense	-	-	-	-	-	(67.32)
11	Net Profit/(Loss) from ordinary Activities after tax (9- 10)	228.49	(103.13)	56.14	(613.78)	(244.33)	(163.85)
12	Extraordinary items (net of tax expense)	-	-	-	-	-	-
13	Net Profit/(Loss) for the period (11+12)	228.49	(103.13)	56.14	(613.78)	(244.33)	(163.85)
14	Share of Profit / (Loss) of associates	-	-	-	-	-	-
15	Minority Interest	-	-	-	-	-	-
16	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13-14-15)	228.49	(103.13)	56.14	(613.78)	(244.33)	(163.85)
17	Paid up Equity Share Capital (Face Value of Rs. 10/- per share)	1,798.21	1,798.21	1,798.21	1,798.21	1,798.21	1,798.21
18	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	1,672.57
19(i)	Earnings per share (before extraordinary items) (Rs) (not annualised)						
	(a) Basic	1.27	(0.57)	0.31	(3.41)	(1.36)	(0.91)
	(b) Diluted	1.27	(0.57)	0.31	(3.41)	(1.36)	(0.91)
19(ii)	Earnings per share (after extraordinary item) (Rs) (not annualised)						
	(a) Basic	1.27	(0.57)	0.31	(3.41)	(1.36)	(0.91)
	(b) Diluted	1.27	(0.57)	0.31	(3.41)	(1.36)	(0.91)

NOTES

- 1 The financial results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on Monday, the 25th January, 2016.
- 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 The Company has recorded exchange fluctuation loss of Rs. 22.15 lacs which has arisen on account of restatement of liability towards 'FCCB' and 'ECB' at the end of the quarter.
- 5 Deferred Tax Liability/Assets, if any, has not been determined as it will be finalised at the year end.
- 6 Previous period figures have been regrouped/rearranged wherever necessary.

for OK PLAY INDIA LIMITED

RAJAN HANDA
MANAGING DIRECTOR
DIN - 00194590

NEW DELHI
DATED : 25.01.2016

Chartered Accountant Certificate
As per our Certificate of even date enclosed.
For D.S. Chadha & Associates
Chartered Accountant

D.S.Chadha
Prop.
M.N. 015727

NEW DELHI
DATED : 25.01.2016

