



Ref: OKP/BSE/2018-19/ 223

14th February, 2019

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai-400001

Scrip Code: 526415

Sub: Outcome of Board Meeting

Re: Unaudited Financial Results for the quarter and nine months ended on 31st December, 2018

Dear Sir,

The Board of Directors of the Company at its meeting held on 14th February, 2019 has considered and approved the Un-Audited (Standalone and Consolidated) Financial Results for the quarter and nine months ended on 31st December, 2018.

Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, we are enclosing herewith the Un-Audited (Standalone and Consolidated) Financial Results for the quarter and nine months ended on 31st December, 2018 along with copy of Limited Review Report issued by the Statutory Auditors of the Company.

Submitted for your information and records.

Thanking You

Your faithfully

For OK PLAY INDIA LIMITED


Rakesh Bhardwaj
Company Secretary



Encl: As above

OK PLAY INDIA LIMITED

Corporate Office : 124, New Manglapuri, Mehrauli, New Delhi - 110030 Tel. : +91 11 46190000 Fax : +91 11 46190090
Registered Office & Works : Plot No. 17 & 18, Roz-Ka-Meo Industrial Estate, Tehsil Nuh, District Mewat, Haryana-122 103
Tel. : +91 124 2362335-36 Fax : +91 124 2362326 CIN L28219HR1988PLC030347
Website : www.okplay.in Email : info@okplay.in



Review Report

To The Board of Directors of OK Play India Limited

We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of OK Play India Limited ("the Company") for the quarter ended on 31st December 2018 and year to date results for the period from 01st April, 2018 to 31st December, 2018 (the Statement), being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulation, 2015"), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016.

This Statement which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" specified under section 143(10) of the Companies Act, 2013. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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 has not been prepared, in all material respect, in accordance with applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies, or has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D. S. CHADHA & ASSOCIATES

Chartered Accountants

FRN No: 026723-N

D. S. CHADHA

Proprietor

Membership Number: 01517



Place: Tehsil Nuh, District Mewat

Date: 14th February, 2019

OK Play India Limited
 Regd. Office: Plot No 17, Roz-ka-Meo Industrial Estate, Tehsil Nuh
 Dist. Mewat, Haryana-122103, India
 CIN:L28219HR1988PLC030347

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2018

S N	Particulars	Quarter Ended			Nine Months Ended		Year ended
		31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	21.03.2018
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Audited
I	Revenue from operations	3,221.07	2,617.51	2,739.84	6,704.95	7,753.66	10,904.22
II	Other Income	198.35	77.36	180.92	322.74	174.67	412.52
III	Total Revenue (I + II)	3,417.42	2,695.17	2,900.76	9,027.69	7,928.55	11,316.74
IV	Expenses:						
(a)	Cost of Materials Consumed	1,481.36	1,441.29	1,524.21	4,536.37	4,261.39	5,531.29
(b)	Purchases of stock-in-trade	310.12	185.69	254.87	744.38	680.16	1,367.01
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(11.94)	(162.03)	(135.07)	(338.94)	(704.85)	(563.33)
(d)	Employee benefits expenses	398.50	290.34	344.40	960.26	983.23	1,000.24
(e)	Finance costs	322.93	382.21	274.84	1,073.69	855.94	1,253.46
(f)	Depreciation and amortisation expense	173.72	161.31	130.78	510.20	415.04	518.20
(g)	Other expenses	455.25	333.25	301.05	1,074.16	1,102.26	1,300.49
IV	Total expenses (IV)	3,089.94	2,632.26	2,694.68	6,566.12	7,593.17	10,407.36
V	Profit before exceptional items and tax (III-IV)	327.48	62.91	206.08	467.57	335.38	909.38
VI	Exceptional Item Gain/(loss)	52.03	(36.07)	27.43	(15.77)	15.78	(843.87)
VII	Profit before tax (V + VI)	379.51	26.84	233.51	451.80	351.16	65.51
VIII	Tax Expense:						
	Current Tax/MAT	73.01	5.16	49.19	86.92	71.60	12.37
	Deferred Tax	-	-	-	-	-	45.13
	-Provision of Tax for earlier year written back	-	-	-	-	-	(65.14)
IX	Profit / (Loss) for the period (VII - VIII)	306.50	21.68	184.32	364.88	279.56	73.15
X	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit and loss (net of taxes)	-	-	-	-	-	(4.04)
	Total Comprehensive Income for the period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	306.50	21.68	184.32	364.88	279.56	69.11
	Paid up Equity Share Capital (Face Value of Rs. 10/- per share)	1,920.81	1,920.81	1,860.81	1,920.81	1,960.81	1,860.81
	Earnings per share (not annualised)						
	(a) Basic (In Rs.)	1.80	0.11	0.99	1.90	1.50	0.37
	(b) Diluted (In Rs.)	1.46	0.10	0.91	1.74	1.39	0.34

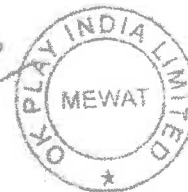
Notes:

- 1) The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Thursday, the 14th February, 2019.
- 2) The Limited Review of these results has been done by the Statutory Auditors of the Company.
- 3) The Company identifies all its operations as one reportable segment.
- 4) This statement of unaudited standalone financial results for the quarter and nine months ended 31st December, 2018 is in compliance with Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013 read with SEBI Circular CIR/CFD/CMD/15/2015 dated 30 November, 2015 and SEBI Circular CIR/CFD/FAC/62/2016 dated 05 July, 2016.
- 5) The Company has recorded exchange fluctuation gain of Rs 52.03 Lacs which has arisen on account of restatement of liability towards "FCCB" and "ECB" for the quarter ended 31st December, 2018 under "Exceptional Items".
- 6) Deferred Tax Liability / Assets if any, has not been determined as it will be finalised at the year end.
- 7) Previous period's figures have been regrouped/rearranged wherever necessary.

Place: Tehsil Nuh, District Mewat
 Dated: 14th February, 2019

for OK Play India Limited

RAJAN KUMAR
 MANAGING DIRECTOR
 (DIN 00194590)



Chartered Accountant Certificate
 As per our Certificate of the even date enclosed
 For D.S. CHADHA & ASSOCIATES
 CHARTERED ACCOUNTANTS
 (FRN-026723-N)

D.S. CHADHA
 PROPRIETOR
 M.N.015727



Place: Tehsil Nuh, District Mewat
 Dated: 14th February, 2019



Review Report

To The Board of Directors of OK Play India Limited

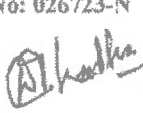
We have reviewed the accompanying statement of unaudited consolidated financial results ("the Statement") of OK Play India Limited ("the Company") and a subsidiary (together referred to as the "Group" for the quarter ended on 31st December, 2018 and the year to date results from the period from 01st April, 2018 to 31st December, 2018, being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulation, 2015"), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016.

This Statement which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" specified under section 143(10) of the Companies Act, 2013. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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 has not been prepared, in all material respect, in accordance with applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies, or has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D. S. CHADHA & ASSOCIATES
Chartered Accountants
FRN No: 026723-N


(D. S. CHADHA)
Proprietor
Membership Number: 015727



Place: Tehsil Nuh, District Mewat
Date: 14th February, 2019

OK Play India Limited
 Regd. Office: Plot No 17, Roz-ka-Meo Industrial Estate, Tehsil Nuh
 Dist. Mewat, Haryana-122103, India
 CIN:L28210HR1988PLC039347

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2018

S N	Particulars	Quarter Ended			Nine Months Ended			(Rs. In Lacs)
		31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018	Year ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	Audited	
I.	Revenue from operations	4,126.30	3,778.10	3,670.81	11,561.39	9,810.33	14,225.70	
II.	Other Income	55.98	25.77	179.80	89.01	230.72	268.97	
III.	Total Revenue (I + II)	4,182.28	3,803.87	3,850.61	11,650.40	10,041.05	14,494.67	
IV.	Expenses:							
(a)	Cost of Materials Consumed	1,756.13	2,226.95	2,054.82	6,081.62	5,237.39	7,347.94	
(b)	Purchases of stock-in-trade	310.21	210.69	256.22	744.38	687.46	1,375.10	
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(40.26)	(208.82)	(128.55)	(417.50)	(665.00)	(528.71)	
(d)	Employee benefits expenses	438.71	358.83	396.85	1,165.38	1,125.36	1,213.25	
(e)	Finance costs	382.88	397.36	325.02	1,189.03	1,014.64	1,447.54	
(f)	Depreciation and amortisation expense	213.52	191.10	160.66	609.59	504.73	637.37	
(g)	Other expenses	576.10	420.02	559.41	1,364.83	1,539.77	1,726.32	
IV.	Total expenses (IV)	3,637.29	3,998.03	3,624.44	10,727.32	9,444.35	13,218.81	
V.	Profit before exceptional items and tax (III-IV)	544.99	207.94	226.17	923.08	696.70	1,275.86	
VI.	Exceptional Item Gain/(loss)	52.03	(36.07)	27.43	(15.77)	15.78	(883.34)	
VII.	Profit before tax (V + VI)	597.02	171.77	253.60	907.31	812.48	392.52	
VIII.	Tax Expense:							
	-Current Tax/MAT	136.27	33.06	49.19	196.55	71.60	24.25	
	-Deferred Tax	-	-	-	-	-	210.84	
	-Provision of Tax for earlier year written back	-	-	-	-	-	(65.14)	
IX.	Profit / (Loss) for the period (VII - VIII)	460.75	138.69	204.41	710.76	540.88	222.57	
X.	Other Comprehensive Income							
	(i) Items that will not be reclassified to profit and loss (net of taxes)	-	-	-	-	-	(4.04)	
	Total Comprehensive Income for the period (IX + X)	460.75	138.69	204.41	710.76	540.88	218.53	
XI.	Comprehensive Income for the period	460.75	138.69	204.41	710.76	540.88	218.53	
	Paid up Equity Share Capital (Face Value of Rs. 10/- per share)	1,920.81	1,920.81	1,860.81	1,920.81	1,860.81	1,860.81	
	Earnings per share (not annualised)							
	(a) Basic (In Rs.)	2.40	0.72	1.10	3.70	2.91	1.17	
	(b) Diluted (In Rs.)	2.20	0.66	1.01	3.39	2.68	1.07	

Notes:

- The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Thursday, the 14th February, 2019.
- 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 and nine months ended 31st December, 2018 is in compliance with Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013 read with SEBI Circular CIR/CFD/CMD/15/2015 dated 30 November, 2015 and SEBI Circular CIR/CFD/FAC/62/2016 dated 05 July, 2016.
- The Company has recorded exchange fluctuation gain of Rs 52.03 Lacs which has arisen on account of restatement of liability towards "FCOB" and "ECB" for the quarter ended 31st December, 2018 under "Exceptional Items".
- 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.

for OK Play India Limited

RAJAN HINDA
 MANAGING DIRECTOR
 (DIN:0194590)



Place: Tehsil Nuh, District Mewat
 Dated: 14th February, 2019

Chartered Accountant Certificate
 As per our Certificate of the even date enclosed
 For D.S. CHADHA & ASSOCIATES
 CHARTERED ACCOUNTANTS
 (FRN-026723-N)

D.S. CHADHA
 PROPRIETOR
 M.N.015727



Place: Tehsil Nuh, District Mewat
 Dated: 14th February, 2019