



Ref: OKP/BSE/2018-19/168

10<sup>th</sup> November, 2018

BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai-400001

Scrip Code: 526415

- Sub: 1. Outcome of Board Meeting**
- 2. Un-Audited Financial Results (Standalone & Consolidated) for the Quarter and Half year ended 30<sup>th</sup> September, 2018**

Dear Sir,

We wish to inform you that Board Meeting of the Company held today i.e. November 10, 2018, The Board of Directors has considered and approved the Un-Audited Financial Results of the Company (Standalone & Consolidated) for the Quarter and Half year ended on 30<sup>th</sup> September, 2018.

Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, we are enclosing here with the following duly signed;

1. Un-Audited Standalone Financial Results for the Quarter and Half year ended on 30<sup>th</sup> September, 2018 along with Limited Review Report of the Statutory Auditors.
2. Un-Audited Consolidated Financial Results for the Quarter and Half year ended on 30<sup>th</sup> September, 2018 along with Limited Review Report of the Statutory Auditors.

Submitted for your information and record.

Thanking You

Your faithfully

For OK PLAY INDIA LIMITED

  
**Rakesh Bhardwaj**  
Company Secretary & Compliance Officer



Encl: As above



**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 and half year ended on 30<sup>th</sup> September 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 there under 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” 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 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 there under 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**

Proprietor  
Membership Number: 015727



Place: Tehsil Nuh, District Mewat  
Date: 10<sup>th</sup> November, 2018

**OK Play India Limited**  
**Regd. Office: Plot No 17-18, Roz-ka-Meo Industrial Estate, Tehsil Nuh**  
**Dist. Mewat, Haryana-122103, India**  
**CIN:L28219HR1988PLC030347**

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2018

(Rs. in Lacs)

S N	Particulars	Standalone			Half Year Ended		Year ended
		30.09.2018 (Unaudited)	30.06.2018 (Unaudited)	30.09.2017 (Unaudited)	30.09.2018 (Unaudited)	30.09.2017 (Unaudited)	31.03.2018 Audited
I.	Revenue from operations	2,617.81	2,866.07	2,823.37	5,483.88	5,013.84	10,904.22
II.	Other Income	77.36	49.03	3.75	126.39	13.95	412.52
<b>III.</b>	<b>Total Revenue (I + II)</b>	<b>2,695.17</b>	<b>2,915.10</b>	<b>2,827.12</b>	<b>5,610.27</b>	<b>5,027.79</b>	<b>11,316.74</b>
<b>IV.</b>	<b>Expenses:</b>						
(a)	Cost of Materials Consumed	1,441.29	1,613.72	1,590.76	3,055.01	2,737.18	5,531.29
(b)	Purchases of stock-in-trade	185.89	248.37	332.97	434.26	425.49	1,367.01
(c)	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(162.03)	(164.97)	(284.89)	(327.00)	(569.78)	(563.33)
(d)	Employee benefits expenses	290.34	311.42	346.90	601.76	638.83	1,000.24
(e)	Finance costs	382.21	368.55	282.63	750.76	581.30	1,253.46
(f)	Depreciation and amortisation expense	161.31	175.17	128.96	336.48	284.26	518.20
(g)	Other expenses	333.25	285.66	362.10	618.91	801.21	1,300.49
<b>IV.</b>	<b>Total expenses (IV)</b>	<b>2,632.26</b>	<b>2,837.92</b>	<b>2,759.43</b>	<b>5,470.18</b>	<b>4,898.49</b>	<b>10,407.36</b>
<b>V.</b>	<b>Profit before exceptional items and tax (III-IV)</b>	<b>62.91</b>	<b>77.18</b>	<b>67.69</b>	<b>140.09</b>	<b>129.30</b>	<b>909.38</b>
<b>VI.</b>	<b>Exceptional item Gain/(loss)</b>	<b>(36.07)</b>	<b>(31.73)</b>	<b>(14.00)</b>	<b>(67.80)</b>	<b>(11.65)</b>	<b>(843.87)</b>
<b>VII.</b>	<b>Profit before tax (V + VI)</b>	<b>26.84</b>	<b>45.45</b>	<b>53.69</b>	<b>72.29</b>	<b>117.65</b>	<b>65.51</b>
<b>VIII.</b>	<b>Tax Expense:</b>						
	-Current Tax/MAT	5.16	8.75	10.23	13.91	22.41	12.37
	-Deferred Tax	-	-	-	-	-	45.13
	-Provision of Tax for earlier year written back	-	-	-	-	-	(65.14)
<b>IX.</b>	<b>Profit / (Loss) for the period (VII - VIII)</b>	<b>21.68</b>	<b>36.70</b>	<b>43.46</b>	<b>58.38</b>	<b>95.24</b>	<b>73.15</b>
<b>X.</b>	<b>Other Comprehensive Income</b>						
	(i) Items that will not be reclassified to profit and loss (net of taxes)	-	-	-	-	-	(4.04)
<b>XI.</b>	<b>Total Comprehensive Income for the period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)</b>	<b>21.68</b>	<b>36.70</b>	<b>43.46</b>	<b>58.38</b>	<b>95.24</b>	<b>69.11</b>
	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						
	(a) Basic (In Rs.)	0.11	0.19	0.23	0.30	0.51	0.37
	(b) Diluted (In Rs.)	0.10	0.18	0.23	0.28	0.50	0.34


for OK Play India Limited

  
**RAJAN HANDA**  
**MANAGING DIRECTOR**  
(DIN 00194590)



Place: Tehsil Nuh, District Mewat  
Dated: 10th November, 2018

Chartered Accountants 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: 10th November, 2018

STATEMENT OF ASSETS AND LIABILITIES		
Particulars	(Rs. in Lacs)	
	Standalone	Standalone
	As at 30.09.2018 (Unaudited)	As at 31.03.2018 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, plant, and equipment	5,344.80	4,906.78
(b) Capital work-in-progress (at cost)	1,507.02	1,395.33
(c) Other Intangible assets	1,921.38	2,021.06
(d) Intangible Assets under development	452.17	16.85
(e) Financial Assets		
(i) Investments	806.18	806.18
(ii) Loans	43.73	43.00
(iii) Other financial assets	86.08	86.08
(f) Deferred tax assets (net)	131.89	131.89
	<b>10,293.25</b>	<b>9,407.17</b>
<b>Current assets:</b>		
(a) Inventories	4,034.04	3,966.97
(b) Financial assets		
(i) Trade receivables	2,586.18	2,147.86
(ii) Cash and cash equivalents	143.26	230.24
(iii) Other financial assets	53.91	11.25
(c) Other current assets	4,160.27	3,548.27
	<b>10,977.66</b>	<b>9,904.59</b>
<b>TOTAL ASSETS</b>	<b>21,270.91</b>	<b>19,311.76</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	1,919.60	1,859.58
<b>Other Equity</b>		
Money received against share warrant	747.08	957.78
Retained Earnings	(148.77)	(207.14)
Other reserves	3,429.45	2,646.63
<b>Total Equity</b>	<b>5,947.36</b>	<b>5,256.85</b>
<b>Non-Current liabilities:</b>		
(a) Financial liabilities		
(i) Borrowings	8,802.77	8,014.94
(ii) Other financial liabilities (other than those specified in (b) below, to be specified)	1.78	1.78
(b) Provisions	72.99	72.99
	<b>8,877.54</b>	<b>8,089.71</b>
<b>Current liabilities:</b>		
(a) Financial liabilities		
(i) Borrowings	2,802.45	2,378.73
(ii) Trade payables	1,565.30	1,149.89
(b) Other current liabilities	2,052.93	2,425.16
(c) Provisions	25.33	11.42
	<b>6,446.01</b>	<b>5,965.20</b>
Liabilities directly associated with the assets classified as held for distribution	-	-
	<b>6,446.01</b>	<b>5,965.20</b>
<b>Total Liabilities</b>	<b>15,323.55</b>	<b>14,054.91</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>21,270.91</b>	<b>19,311.76</b>

**Notes:**

- 1) The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Saturday, the 10th November, 2018.
- 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 half year ended 30th September, 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 loss of Rs 36.07 Lacs which has arisen on account of restatement of liability towards "FCCB" and "ECB" for the quarter ended 30th September, 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.

for OK Play India Limited

*Rajand*  
**RAJAN HANDA**  
**MANAGING DIRECTOR**  
(DIN 00194590)



Place: Tehsil Nuh, District Mewat  
Dated: 10th November, 2018

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*  
**D.S. CHADHA**  
**PROPRIETOR**  
**M.N.015727**



Place: Tehsil Nuh, District Mewat  
Dated: 10th November, 2018



**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 and half year ended on 30<sup>th</sup> September, 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 there under 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” 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 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 there under 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: 10<sup>th</sup> November, 2018



**OK Play India Limited**  
**Regd. Office: Plot No 17-18, Roz-ka-Meo Industrial Estate, Tehsil Nuh**  
**Dist. Mewat, Haryana-122103, India**  
**CIN:L28219HR1988PLC030347**

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2018

(Rs. in Lacs)

S N	Particulars	Consolidated			Half Year Ended		Year ended
		30.09.2018 (Unaudited)	30.06.2018 (Unaudited)	30.09.2017 (Unaudited)	30.09.2018 (Unaudited)	30.09.2017 (Unaudited)	31.03.2018 Audited
I.	Revenue from operations	3,778.10	3,656.99	3,433.59	7,435.09	6,139.52	14,225.70
II.	Other Income	25.77	7.26	26.39	33.03	50.92	268.97
<b>III.</b>	<b>Total Revenue (I + II)</b>	<b>3,803.87</b>	<b>3,664.25</b>	<b>3,459.98</b>	<b>7,468.12</b>	<b>6,190.44</b>	<b>14,494.67</b>
<b>IV.</b>	<b>Expenses:</b>						
(a)	Cost of Materials Consumed	2,226.95	2,098.54	1,804.44	4,325.49	3,182.57	7,347.94
(b)	Purchases of stock-in-trade	210.69	223.48	338.72	434.17	431.24	1,375.10
(c)	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(208.92)	(168.32)	(278.38)	(377.24)	(536.44)	(528.71)
(d)	Employee benefits expenses	358.83	367.84	398.05	726.67	728.51	1,213.25
(e)	Finance costs	397.36	408.79	335.83	806.15	689.62	1,447.54
(f)	Depreciation and amortisation expense	191.10	204.96	158.86	396.06	344.05	637.37
(g)	Other expenses	420.02	358.71	454.11	778.73	980.36	1,726.32
<b>IV.</b>	<b>Total expenses (IV)</b>	<b>3,596.03</b>	<b>3,494.00</b>	<b>3,211.63</b>	<b>7,090.03</b>	<b>5,819.91</b>	<b>13,218.81</b>
<b>V.</b>	<b>Profit before exceptional items and tax (III-IV)</b>	<b>207.84</b>	<b>170.25</b>	<b>248.35</b>	<b>378.09</b>	<b>370.53</b>	<b>1,275.86</b>
<b>VI.</b>	<b>Exceptional item Gain/(loss)</b>	<b>(36.07)</b>	<b>(31.73)</b>	<b>(14.00)</b>	<b>(67.80)</b>	<b>(11.65)</b>	<b>(883.34)</b>
<b>VII.</b>	<b>Profit before tax (V + VI)</b>	<b>171.77</b>	<b>138.52</b>	<b>234.36</b>	<b>310.29</b>	<b>358.88</b>	<b>392.52</b>
<b>VIII.</b>	<b>Tax Expense:</b>						
	-Current Tax/MAT	33.08	27.20	10.23	60.28	22.41	24.25
	-Deferred Tax	-	-	-	-	-	210.84
	-Provision of Tax for earlier year written back	-	-	-	-	-	(65.14)
<b>IX.</b>	<b>Profit / (Loss) for the period (VII - VIII)</b>	<b>138.69</b>	<b>111.32</b>	<b>224.12</b>	<b>250.01</b>	<b>336.47</b>	<b>222.57</b>
<b>X.</b>	<b>Other Comprehensive Income</b>						
	(i) Items that will not be reclassified to profit and loss (net of taxes)	-	-	-	-	-	(4.04)
<b>XI.</b>	<b>Total Comprehensive Income for the period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)</b>	<b>138.69</b>	<b>111.32</b>	<b>224.12</b>	<b>250.01</b>	<b>336.47</b>	<b>218.53</b>
	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						
	(a) Basic (In Rs.)	0.72	0.58	1.20	1.30	1.81	1.17
	(b) Diluted (In Rs.)	0.66	0.53	1.17	1.19	1.75	1.07

for OK Play India Limited

*Rajan Handa*

**RAJAN HANDA**  
**MANAGING DIRECTOR**  
(DIN 00194590)



Place: Tehsil Nuh, District Mewat  
Dated: 10th November, 2018

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

*D.S. Chadha*

**D. S. CHADHA**  
**PROPRIETOR**  
M.N.015727



Place: Tehsil Nuh, District Mewat  
Dated: 10th November, 2018

STATEMENT OF ASSETS AND LIABILITIES		
Particulars	(Rs. in Lacs)	(Rs. in Lacs)
	Consolidated	Consolidated
	As at 30.09.2018	As at 31.03.2018
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, plant, and equipment	7,162.66	6,708.15
(b) Capital work-in-progress (at cost)	1,507.02	1,395.33
(c) Other Intangible assets	2,019.96	2,125.29
(d) Intangible Assets under development	452.17	16.85
(e) Financial Assets		
(i) Investments	-	-
(ii) Loans	57.15	56.42
(iii) Other financial assets	89.38	89.38
(f) Deferred tax assets (net)	288.38	288.38
	<b>11,576.72</b>	<b>10,679.80</b>
<b>Current assets:</b>		
(a) Inventories	4,343.36	4,479.13
(b) Financial assets		
(i) Trade receivables	3,235.65	2,293.39
(ii) Cash and cash equivalents	155.39	241.04
(iii) Other financial assets	53.91	11.25
(c) Other current assets	3,567.19	2,768.91
	<b>11,355.50</b>	<b>9,793.72</b>
<b>TOTAL ASSETS</b>	<b>22,932.22</b>	<b>20,473.52</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	1,919.60	1,859.58
<b>Other Equity</b>		
Money received against share warrant	747.08	957.78
Retained Earnings	(651.91)	(901.92)
Other reserves	3,429.45	2,646.63
<b>Total Equity</b>	<b>5,444.22</b>	<b>4,562.07</b>
<b>Non-Current liabilities:</b>		
(a) Financial liabilities		
(i) Borrowings	9,520.14	8,544.47
(b) Provisions	72.99	72.99
	<b>9,593.13</b>	<b>8,617.46</b>
<b>Current liabilities:</b>		
(a) Financial liabilities		
(i) Borrowings	3,167.15	2,650.45
(ii) Trade payables	2,302.80	1,728.97
(b) Other current liabilities	2,387.71	2,891.27
(c) Provisions	37.21	23.30
	<b>7,894.87</b>	<b>7,293.99</b>
Liabilities directly associated with the assets classified as held for distribution	-	-
	<b>7,894.87</b>	<b>7,293.99</b>
<b>Total Liabilities</b>	<b>17,488.00</b>	<b>15,911.45</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>22,932.22</b>	<b>20,473.52</b>
	-	-

**Notes:**

- 1) The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Saturday, the 10th November, 2018.
- 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 consolidated financial results for the quarter and half year ended 30th September, 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 loss of Rs 36.07 Lacs which has arisen on account of restatement of liability towards "FCCB" and "ECB" for the quarter ended 30th September, 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.

for OK Play India Limited

*Rajan Handa*

**RAJAN HANDA**  
**MANAGING DIRECTOR**  
(DIN 00194590)

Place: Tehsil Nuh, District Mewat  
Dated: 10th November, 2018



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*

**D. S. CHADHA**  
**PROPRIETOR**  
**M.N.015727**



Place: Tehsil Nuh, District Mewat  
Dated: 10th November, 2018