



Ref: OKPI/BSE/2025-26/071

Dated: 12th January, 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 31st December, 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 31st December, 2025 along with Limited Review Report of the Statutory Auditors.
2. Un-Audited Consolidated Financial Results for the quarter ended on 31st December, 2025 along with Limited Review Report of the Statutory Auditors.

Kindly take the same in your records.

The meeting commenced at 1:30 P.M. and concluded at 03:15 P.M.

Thanking you,

Yours faithfully,

For OK PLAY INDIA LIMITED

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

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LIMITED REVIEW REPORT

To,
The Board of Directors
OK Play India Limited
(CIN: **L28219HR1988PLC030347**)

We have reviewed the accompanying statement of unaudited standalone financial results of OK Play India Limited ("the Company") for the quarter ended DECEMBER 31, 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 I/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: **26536759WMNVHG2235**

Place: New Delhi

Date: 12th January 2026

OK Play India Limited
Regd. Office: Plot No 17, Roz-ka-Mec 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, 2025

S No.	Particulars	Quarter Ended			Nine Months Ended		(Rs. in Lacs)
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
I.	Revenue from operations	2,587.26	2,336.39	1,428.93	6,888.29	5,828.95	8,349.84
II.	Other Income	665.00	307.76	348.83	1,277.57	1,609.79	2,074.27
III.	Total Revenue (I + II)	3,252.26	2,644.15	1,777.76	8,165.86	7,438.74	10,424.11
IV.	Expenses:						
(a)	Cost of Materials Consumed	1,239.43	1,708.56	800.27	4,133.63	2,766.57	3,598.93
(b)	Purchases of stock-in-trade	260.66	0.51	47.88	261.98	957.64	954.42
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	156.06	(234.86)	181.75	(159.92)	648.92	900.05
(d)	Employee benefits expenses	469.44	437.58	256.46	1,323.29	942.28	1,417.32
(e)	Finance costs	335.06	203.51	252.35	686.18	847.67	1,212.05
(f)	Depreciation and amortisation expense	262.08	297.67	200.32	731.06	647.84	901.90
(g)	Other expenses	378.13	404.31	29.08	1,076.40	479.28	929.81
IV.	Total expenses (IV)	3,100.86	2,817.28	1,768.11	8,052.62	7,290.20	9,914.48
V.	Profit/ (Loss) before exceptional items and tax (III-IV)	151.40	(173.13)	9.65	113.24	148.54	509.63
VI.	Exceptional item Gain/(loss)	(3.75)	(18.60)	(6.32)	(31.17)	(7.85)	(21.40)
VII.	Profit before tax (V + VI)	147.65	(191.73)	3.33	82.07	140.69	488.23
VIII.	Tax Expense:						
-Current Tax		-	-	-	-	-	-
-Deferred Tax charge/ (credit)		-	-	-	-	-	453.30
-Provision of Tax for earlier year/ (written back)		-	-	-	-	-	0.03
IX	Profit / (Loss) for the period (VII - VIII)	147.65	(191.73)	3.33	82.07	140.69	34.90
X	Other Comprehensive Income						
(i)	Items that will not be reclassified to profit and loss (net of taxes)	-	-	-	-	-	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)	147.65	(191.73)	3.33	82.07	140.69	56.39
	Paid up Equity Share Capital (Face Value of Rs. 1/- per share/ Previous year Rs.10/- per share)	3,629.31	3,629.31	3,529.31	3,629.31	3,529.31	3,579.31
	Other Equity (Reserves excluding revaluation reserve)				13,753.41	12,505.64	13,046.34
	Earnings per share (not annualised)						
(a)	Basic (In Rs.)	0.04	(0.05)	0.00	0.02	0.04	0.02
(b)	Diluted (In Rs.)	0.04	(0.05)	0.00	0.02	0.04	0.02

Notes:

- 1) The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Monday, 12th January, 2026
- 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, 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.
- 5) Under exceptional items the Company has recorded exchange fluctuation loss of Rs 3.75 lacs which has arisen on account of restatement of liability towards "FCCB" at the end of the quarter.
- 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.

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: 12th January, 2026

for OK Play India Limited

RAJAN HANNA
MANAGING DIRECTOR
(DIN 00194590)

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
(CIN: **L28219HR1988PLC030347**)

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 DECEMBER 31, 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 1/44/2019 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

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: **26536759SCWYME2767**

Place: New Delhi

Date: 12th January 2026

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

S No.	Particulars	Quarter Ended			Nine Months Ended		(Rs. in Lacs)
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
I	Revenue from operations	5,182.38	3,889.06	3,280.97	13,190.51	11,056.64	16,779.04
II	Other Income	665.05	4.84	2.02	671.64	567.27	727.17
III.	Total Revenue (I + II)	5,847.43	3,893.90	3,282.99	13,862.15	11,623.91	17,506.21
IV.	Expenses:						
(a)	Cost of Materials Consumed	2,843.86	2,406.25	1,817.25	7,524.71	6,144.94	8,896.91
(b)	Purchases of stock-in-trade	284.80	(21.58)	(68.69)	305.72	22.89	131.00
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	167.69	(386.91)	(4.49)	(221.05)	76.78	202.14
(d)	Employee benefits expenses	749.10	702.12	501.58	2,155.91	1,670.86	2,405.24
(e)	Finance costs	543.75	243.43	273.98	940.11	988.68	1,437.28
(f)	Depreciation and amortisation expense	454.29	517.46	363.45	1,307.72	1,093.65	1,519.60
(g)	Other expenses	663.26	681.65	366.80	1,883.39	1,405.80	2,389.10
IV.	Total expenses (IV)	5,706.75	4,142.42	3,249.88	13,896.51	11,403.60	16,961.27
V.	Profit/ (Loss) before exceptional items and tax (III-IV)	140.68	(248.52)	33.11	(34.36)	220.31	544.94
VI.	Exceptional item Gain/(loss)	(3.75)	(18.60)	(6.32)	(31.17)	(7.86)	(21.40)
VII.	Profit before tax (V + VI)	136.93	(267.12)	26.79	(65.53)	212.45	523.54
VIII.	Tax Expense:						
-Current Tax		(20.66)	20.66	(45.52)	-	24.97	12.28
-Deferred Tax charge/ (credit)		-	-	-	-	-	575.75
-Provision of Tax for earlier year/ (written back)		-	-	-	-	-	18.74
IX	Profit / (Loss) for the period (VII - VIII)	157.59	(287.78)	72.31	(65.53)	187.48	(83.23)
X	Other Comprehensive Income						
(i) Items that will not be reclassified to profit and loss (net of taxes)		-	-	-	-	-	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)	157.59	(287.78)	72.31	(65.53)	187.48	(61.74)
XI	Profit attributable to :						
a) Owner of OK Play India Ltd		157.59	(287.78)	72.31	(65.53)	187.48	(83.23)
b) Non Controlling Interest		-	-	-	-	-	-
c) Total Profit : (a +b)		157.59	(287.78)	72.31	(65.53)	187.48	(83.23)
XII	Other Comprehensive Income/ (Loss) attributable to						
a) Owner of OK Play India Ltd		-	-	-	-	-	21.49
b) Non Controlling Interest		-	-	-	-	-	-
c) Total Other Comprehensive Income (a+b)		-	-	-	-	-	21.49
XIV	Total Comprehensive Income attributable to : (XII +XIII)						
a) Owner of OK Play India Ltd		157.59	(287.78)	72.31	(65.53)	187.48	(61.74)
b) Non Controlling Interest		-	-	-	-	-	-
	Paid up Equity Share Capital (Face Value of Rs. 1/- per share/ Previous year Rs.10/- per share)	3,629.31	3,629.31	3,529.31	3,629.31	3,529.31	3,579.31
	Other Equity (Reserves excluding revaluation reserve)				12,671.17	11,732.22	12,107.76
	Earnings per share (not annualised)						
(a) Basic (In Rs.)		0.04	(0.08)	0.02	(0.02)	0.05	(0.02)
(b) Diluted (In Rs.)		0.04	(0.08)	0.02	(0.02)	0.05	(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 Monday, 12th January, 2026
- 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, 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 3.75 lacs which has arisen on account of restatement of liability towards "FCCB" 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'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: 12th January, 2026

For OK Play India Limited

RAJAN HANDE
 MANAGING DIRECTOR
 (DIN 00164598)