



Ref: OKPI/BSE/2025-26/062

Dated: 14th November, 2025

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai-400001

Scrip Code: 526415

Sub: Outcome of the Board Meeting

Dear Sir,

1. Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 this is to inform you that Mr. Atul Nripraj Barar (DIN-00805515) an Independent Director (Non-Executive) of the Company has vide his resignation letter dated 14.11.2025 (Copy enclosed) resigned from "The Board" of the company with effect from close of business hours on 14th November, 2025, due to his pre-occupation and other professional commitments.

The Board has accepted Mr Atul Nripraj Barar `s Resignation and has placed on record the appreciation for the valuable contributions by Mr. Atul Nripraj Barar during his association with the Company.

Further in Compliance with Clause 7B(ii) of Part-A of Schedule-B of the SEBI (LODR) Regulations, 2015, Mr Atul Nripraj Barar has confirmed that there is no material reason other than those mentioned above for his resignation.

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/4/2015 dated 9th September, 2015 are given in `Annexure-A` attached to this letter.

2. 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 and half year ended on 30th September, 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 and half year ended on 30 September, 2025 along with Limited Review Report of the Statutory Auditors.
2. Un-Audited Consolidated Financial Results for the quarter and half year ended on 30th September, 2025 along with Limited Review Report of the Statutory Auditors.

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



Kindly take the same in your records.

The meeting commenced at 4.00 P.M. and concluded at 5.50 P.M.

Thanking you,

Yours faithfully,

For OK PLAY INDIA LIMITED

YASPAL

SINGH

Digitally signed by

YASPAL SINGH

Date: 2025.11.14

17:52:42 +05'30'

Yaspal Singh

Company Secretary and Compliance Officer

Membership No; A47878

OK PLAY INDIA LIMITED

Corporate office :124,New Manglapuri,Mehrauli,New Delhi-110030 **Tel** :+91 11 46190000 **Fax** : +91 11 190090

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Tel.: +91 124 2362335-36 **Fax** : +91 124 2362326 **CIN** – L28219HR1988PLC030347

Website : www.okplay.in **Email** : info@okplay.in



ANNEXURE-A

Details of Mr. Atul Nripraj Barar (DIN-00805515) as required under Regulation 30(6) read with Para A (7) of Part - A of Schedule - III of the Listing Regulations and SEBI Circular No. CIIVCFD/CMD/4/2015 dated 9th September, 2015.

Sr.No.	Details of Events that need to be provided	Information of such Event(s)
1.	Reason for Change viz Resignation	Mr. Atul Nripraj Barar (DIN-00805515) has tendered his resignation as an Independent Director (Non-Executive) of the Company. Mr. Atul Nripraj Barar has also confirmed that there are no material reasons for his resignation, other than those mentioned in his resignation letter.
2.	Date of cessation (as applicable)	14 th November, 2025
3.	Brief Profile (in case of appointment)	Not Applicable
4.	Disclosure of Relationships between Directors (in case of appointment of a Director)	Not Applicable
5.	Information as required pursuant to BSE Circular with Reference No. LIST/COMP/14/2018-19, dated 20th June, 2018	Not Applicable

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Tel.: +91 124 2362335-36 **Fax** : +91 124 2362326 **CIN** – L28219HR1988PLC030347
Website : www.okplay.in **Email** : info@okplay.in

Dated: 14.11.2025

To,

The Board of Directors
OK Play India Limited
Plot No. 17-18 Roz-Ka-Meo
Industrial Estate, Tehsil- Nub,
District- Mewat, Haryana

Sub: Resignation from the position of Independent Director

Dear Sir,

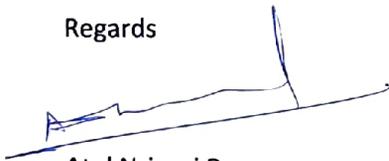
I, Atul Nripraj Barar (DIN: 00805515), hereby tender my resignation from the position of Independent Director of the Company with effect from close of business hours on 14th November, 2025, due to my pre-occupation and other professional commitments.

I request the Board to kindly accept my resignation and take the necessary steps to file the requisite forms with the Registrar of Companies, as required under the Companies Act, 2013.

I hereby confirm that there are no other material reasons for my resignation other than those mentioned above.

I take this opportunity to thank the Board and other Committee Members for the support extended to me during my tenure as an Independent Director of the Company.

Regards



Atul Nripraj Barar

DIN: 00805515

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

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 SEPTEMBER 30, 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

Navdeep
14/11/25



Partner

Membership No.: 536759

UDIN: **25536759BMKQNR4680**

Place: New Delhi

Date: 14th NOVEMBER 2025

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

S No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	2,336.39	1,964.64	1,923.28	4,301.03	4,400.02	8,349.84
II.	Other Income	307.76	304.81	495.52	612.57	1,260.96	2,074.27
III.	Total Revenue (I + II)	2,644.15	2,269.45	2,418.80	4,913.60	5,660.98	10,424.11
IV.	Expenses:						
(a)	Cost of Materials Consumed	1,708.56	1,185.64	1,136.24	2,894.20	1,966.30	3,598.93
(b)	Purchases of stock-in-trade	0.51	0.81	221.54	1.32	909.76	954.42
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(234.86)	(81.12)	(12.60)	(315.98)	467.17	900.05
(d)	Employee benefits expenses	437.58	416.27	295.60	853.85	685.82	1,417.32
(e)	Finance costs	203.51	147.61	299.30	351.12	595.32	1,212.05
(f)	Depreciation and amortisation expense	297.67	171.31	205.16	468.98	447.52	901.90
(g)	Other expenses	404.31	293.96	216.74	698.27	450.20	929.81
IV.	Total expenses (IV)	2,817.28	2,134.48	2,361.98	4,951.76	5,522.09	9,914.48
V.	Profit/ (Loss) before exceptional items and tax (III-IV)	(173.13)	134.97	56.82	(38.16)	138.89	509.63
VI.	Exceptional item Gain/(loss)	(18.60)	(8.82)	(1.52)	(27.42)	(1.53)	(21.40)
VII.	Profit before tax (V + VI)	(191.73)	126.15	55.30	(65.58)	137.36	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)	(191.73)	126.15	55.30	(65.58)	137.36	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)	(191.73)	126.15	55.30	(65.58)	137.36	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	3,022.81	3,629.31	3,022.81	3,579.31
	Other Equity (Reserves excluding revaluation reserve)				13,605.76	9,959.17	13,046.34
	Earnings per share (not annualised)						
(a)	Basic (In Rs.)	(0.05)	0.03	0.02	(0.02)	0.05	0.02
(b)	Diluted (In Rs.)	(0.05)	0.03	0.02	(0.02)	0.04	0.02

for OK Play India Limited

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

Place: New Delhi
 Dated: 14th November, 2025

Chartered Accountants Certificate
 As per our report of the even date enclosed
 For J Madan & Associates
 (Chartered Accountants)
 (FRN. 025913N)

Naveen Kumar
 CA Naveen Kumar
 Partner
 M. No. 536759

Place: New Delhi
 Dated: 14th November, 2025



STATEMENT OF ASSETS AND LIABILITIES		
Particulars	(Rs. in Lacs)	
	Standalone	
	As at 30.09.2025	As at 31.03.2025
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
(a) Property, plant, and equipment	11,955.95	11,960.15
(b) Other Intangible assets	569.44	496.42
(c) ROU assets	52.47	70.03
(d) Investment in subsidiaries	4,820.76	4,820.76
(e) Loans / Security Deposits	152.24	152.24
(f) Other financial assets	17.44	16.86
(g) Deferred tax assets (net)	-	-
Total Non-Current Assets	17,568.30	17,516.46
Current assets:		
(a) Inventories	5,002.53	4,793.64
(b) Financial assets		
(i) Trade receivables	1,323.23	2,348.08
(ii) Cash and cash equivalents	625.85	105.32
(iii) Other financial assets	4,752.24	3,416.45
(c) Other current assets	3,924.06	4,165.78
Total Current Assets	15,627.91	14,829.27
TOTAL ASSETS	33,196.21	32,345.73
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	3,629.31	3,579.31
(b) Other Equity	13,605.76	13,046.34
(c) Money Received against Share Warrants	-	168.75
Total Equity	17,235.07	16,794.40
Non-Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	5,706.99	6,253.75
(ii) Lease Liability	23.26	42.37
(iii) Other financial liabilities (other than those specified in (b) below)	666.69	163.15
(b) Provisions	188.65	189.76
(c) Deferred tax liabilities (net)	197.17	197.17
Total Non-Current Liabilities	6,782.76	6,846.20
Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	2,822.72	3,155.15
(ii) Lease Liability	42.74	42.74
(iii) Trade payables		
- Total outstanding dues of Micro Enterprises & Small Enterprises	87.12	58.46
- Total outstanding dues of creditors other than Micro & Small Enterprises	973.95	502.22
(b) Other current liabilities	5,251.85	4,946.56
(c) Provisions	-	-
Total Current Liabilities	9,178.38	8,705.13
Total Liabilities	15,961.14	15,551.33
TOTAL EQUITY AND LIABILITIES	33,196.21	32,345.73



For OK Play India Limited

Managing Director

STANDALONE CASH FLOW STATEMENT

	Half Year ended 30.09.25 Rs in Lacs	Year ended 31.03.25 Rs in Lacs
	(Unaudited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit/(Loss) before Tax as per Statement of Profit & Loss	(65.58)	488.23
Adjustments for :		
Effect of earlier year lease amortisation	-	-
Depreciation	468.98	901.90
Loss/(Profit) on sale of Assets	(0.72)	(705.65)
Interest Received	(4.11)	(15.25)
Finance Costs	351.11	1,212.05
Deferred Revenue Expenditure written off	-	-
Re-measurement gains/(losses) on defined benefit plans	-	21.49
Provision for Doubtful Debts	-	(60.00)
Exchange Fluctuation Loss/(Gain)	11.73	7.40
Operating Profit before Working Capital changes	761.41	1,850.17
Adjustments for :		
Trade and Other Receivables	1,024.85	(681.22)
Non-Current Assets - Other Financial Assets	(0.58)	10.82
Current Assets - Other Financial Assets	(1,335.79)	(1,489.54)
Inventories	(208.88)	588.95
Trade and Other Payables	683.74	1,086.00
Cash generated from operations	924.75	1,365.18
Direct taxes paid	-	(0.03)
Net Cash from Operating Activities	924.75	1,365.15
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Fixed Assets	(586.64)	(5,238.19)
Sale of Fixed Assets	67.11	1,867.08
Interest Received	4.11	15.25
Sale of Investment in Subsidiary	-	-
Net Cash used in Investing Activities	(515.42)	(3,355.86)
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Allotment/Share Warrants money received	(168.75)	(1,111.79)
Proceeds from Issue of Equity Share Capital	675.00	4,447.16
Investments made	-	-
Loans & Advances paid	241.72	(1,724.64)
Deferred Revenue Expenses	-	-
Finance Costs	(351.11)	(1,212.05)
Proceeds from Long Term Borrowings	46.77	1,192.30
Proceeds from Short Term Borrowings	(332.43)	296.31
Net Cash used in Financing Activities	111.20	1,887.29
Net increase in Cash and Cash Equivalents	520.53	(103.42)
Cash and Cash Equivalents as at 1st April,2024	105.32	208.74
Cash and Cash Equivalents as at 31st March 2025	625.85	105.32



For OK Play India Limited

Managing Director

Notes:

- 1) The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Friday, 14th November, 2025
- 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, 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 11.13 lacs which has arisen on account of restatement of liability towards "FCCB" at the end of the quarter and debit balance written off of Rs.7.47 lacs
- 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)

Naveen Kumar

CA Naveen Kumar
Partner
M. No. 536759
Place: New Delhi
Dated: 14th November, 2025



For OK Play India Limited
for OK Play India Limited

RAJAN HANDA *Managing Director*
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 SEPTEMBER 30, 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 I/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

Naveen Kumar



Partner

Membership No.: 536759

UDIN: **25536759BMKQ9803**

Place: New Delhi

Date: 14th November 2025

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

S No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	3,889.06	4,119.07	3,794.43	8,008.13	7,775.67	16,779.04
II.	Other Income	4.84	1.75	9.82	6.59	585.25	727.17
III.	Total Revenue (I + II)	3,893.90	4,120.82	3,804.25	8,014.72	8,340.92	17,506.21
IV.	Expenses:						
(a)	Cost of Materials Consumed	2,406.25	2,274.60	1,918.92	4,680.85	4,327.69	8,896.91
(b)	Purchases of stock-in-trade	(21.58)	42.50	62.50	20.92	91.58	131.00
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(386.91)	(1.83)	(82.92)	(388.74)	81.27	202.14
(d)	Employee benefits expenses	702.12	704.69	565.29	1,406.81	1,169.28	2,405.24
(e)	Finance costs	243.43	152.93	384.65	396.36	714.70	1,437.28
(f)	Depreciation and amortisation expense	517.46	335.97	363.64	853.43	730.20	1,519.60
(g)	Other expenses	681.65	538.48	507.44	1,220.13	1,039.00	2,369.10
IV.	Total expenses (IV)	4,142.42	4,047.34	3,719.52	8,189.78	8,153.72	16,961.27
V.	Profit/ (Loss) before exceptional items and tax (III-IV)	(248.52)	73.48	84.73	(175.04)	187.20	544.94
VI.	Exceptional item Gain/(loss)	(18.60)	(8.82)	(1.53)	(27.42)	(1.54)	(21.40)
VII.	Profit before tax (V + VI)	(267.12)	64.66	83.20	(202.46)	185.66	523.54
VIII.	Tax Expense:						
	-Current Tax						
	-Deferred Tax charge/ (credit)	20.66	-	54.84	20.66	70.49	12.28
	-Provision of Tax for earlier year/ (written back)	-	-	-	-	-	575.75
IX.	Profit / (Loss) for the period (VII - VIII)	(287.78)	64.66	28.36	(223.12)	115.17	(83.23)
X.	Other Comprehensive Income						
(i)	Items that will not be reclassified to profit and loss (net of taxes)						
(ii)	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	21.49
XI.	Total Comprehensive Income for the period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	(287.78)	64.66	28.36	(223.12)	115.17	(61.74)
XII.	Profit attributable to :						
a)	Owner of OK Play India Ltd	(287.78)	64.66	28.36	(223.12)	115.17	(83.23)
b)	Non Controlling Interest	-	-	-	-	-	-
c)	Total Profit : (a +b)	(287.78)	64.66	28.36	(223.12)	115.17	(83.23)
XIII.	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)	(287.78)	64.66	28.36	(223.12)	115.17	(61.74)
	Paid up Equity Share Capital (Face Value of Rs. 1/- per share/ Previous year Rs.10/- per share)	3,629.31	3,629.34	3,022.81	3,629.31	3,022.81	3,579.31
	Other Equity (Reserves excluding revaluation reserve)						
	Earnings per share (not annualised)				12,513.56	9,116.54	12,107.77
(a)	Basic (In Rs.)						
(b)	Diluted (In Rs.)	(0.08)	0.02	0.01	(0.06)	0.04	(0.02)
		(0.08)	0.02	0.01	(0.06)	0.03	(0.02)

for OK Play India Limited

For OK Play India Limited

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

Chartered Accountants Certificate
As per our report of the even date enclosed
For J Madan & Associates
(Chartered Accountants)
(FRN. 025913N)

November 14, 2025
CA Naveen Kumar
Partner
M. No. 536759



Place: New Delhi
Dated: 14th November, 2025

Place: New Delhi
Dated: 14th November, 2025

STATEMENT OF ASSETS AND LIABILITIES		
Particulars	(Rs. In Lacs)	
	Consolidated	Consolidated
	As at 30.09.2025	As at 31.03.2025
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
(a) Property, plant, and equipment	14,814.13	14,635.54
(b) Capital work-in-progress	52.44	52.44
(c) Other Intangible assets	4,411.80	4,533.82
(d) ROU assets	52.47	70.03
(e) Investment in Associates	0.51	-
(f) Loans / Security Deposits	200.39	208.84
(g) Other financial assets	22.58	21.88
(h) Deferred tax assets (net)	-	-
Total Non-Current Assets	19,554.32	19,522.55
Current assets:		
(a) Inventories	8,917.98	8,486.59
(b) Financial assets		
(i) Trade receivables	2,500.31	3,657.37
(ii) Cash and cash equivalents	2,728.52	111.17
(iii) Other financial assets	19.32	48.84
(c) Other current assets	6,043.00	6,442.65
Total Current Assets	20,209.13	18,746.62
TOTAL ASSETS	39,763.45	38,269.17
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	3,629.31	3,579.31
(b) Other Equity	12,513.56	12,107.76
(c) Money Received against Share Warrants	0.00	168.75
(d) Non Controlling Interest	-	0.49
Total Equity	16,142.87	15,856.31
Non-Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	8,908.44	7,565.83
(ii) Lease Liability	23.26	42.37
(iii) Other financial liabilities (other than those specified in (b) below)	631.17	-
(b) Provisions	188.65	189.76
(c) Deferred tax liabilities (net)	559.97	559.97
Total Non-Current Liabilities	10,311.49	8,357.93
Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	3,633.31	3,982.71
(ii) Lease Liability	42.75	42.75
(iii) Trade payables		
- Total outstanding dues of Micro Enterprises & Small Enterprises	150.23	112.88
- Total outstanding dues of creditors other than Micro Enterprises & Small Enterprises	2,006.09	2,372.14
(b) Other current liabilities	7,400.47	7,488.86
(c) Provisions	76.24	55.59
Total Current Liabilities	13,309.09	14,054.93
Total Liabilities	23,620.58	22,412.86
TOTAL EQUITY AND LIABILITIES	39,763.45	38,269.17



For OK Play India Limited

Managing Director

CONSOLIDATED CASH FLOW STATEMENT

	Half Year ended	Year ended
	30.09.25	31.03.25
	Rs in Laacs	Rs in Laacs
	(Unaudited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit/(Loss) before Tax as per Statement of Profit & Loss	(202.49)	523.55
Adjustments for :		
Effect of earlier year lease amortisation	-	-
Depreciation	853.43	1,519.60
Loss/(Profit) on sale of Assets	(0.72)	(705.65)
Interest Received	(4.23)	(15.71)
Finance Costs	396.37	1,437.28
Deferred Revenue Expenditure written off	-	-
Re-measurement gains/(losses) on defined benefit plans	-	21.49
Provision for Doubtful Debts	-	(60.00)
Exchange Fluctuation Loss/(Gain)	11.73	7.40
Operating Profit before Working Capital changes	1,054.09	2,727.96
Adjustments for :		
Trade and Other Receivables	1,157.06	(1,039.99)
Non-Current Assets - Other Financial Assets	(1.21)	9.89
Current Assets - Other Financial Assets	29.52	10.35
Inventories	(431.39)	(509.81)
Trade and Other Payables	(514.32)	1,707.84
Cash generated from operations	1,293.75	2,906.24
Direct taxes paid	-	(57.44)
Net Cash from Operating Activities	1,293.75	2,848.80
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Fixed Assets	(981.82)	(8,285.76)
Sale of Fixed Assets	90.10	1,867.08
Interest Received	4.23	15.71
Net Cash used in Investing Activities	(887.49)	(6,402.97)
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds from Issue of Share Capital/Non Controlling Interest adjustmen	678.45	4,447.65
Allotment/Share Warrants money received	(168.75)	(1,111.79)
Loans & Advances paid	408.10	(2,400.22)
Deferred Revenue Expenses		
Finance Costs	(396.37)	(1,437.28)
Proceeds from Long Term Borrowings	2,039.06	3,254.64
Proceeds from Short Term Borrowings	(349.40)	695.05
Net Cash used in Financing Activities	2,211.09	3,448.05
Net increase in Cash and Cash Equivalents	2,617.35	(106.12)
Cash and Cash Equivalents as at 1st April,2024	111.17	217.29
Cash and Cash Equivalents as at 31st March,2025	2,728.52	111.17



For OK Play India Limited

Managing Director

Notes:

- 1) The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Friday, 14th November, 2025
- 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, 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 11.13 lacs which has arisen on account of restatement of liability towards "FCCB" at the end of the quarter and debit balance written off of Rs.7.47 lacs
- 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)

Naveen Kumar

CA Naveen Kumar
Partner
M. No. 536759
Place: New Delhi
Dated: 14th November, 2025



For OK Play India Limited

For OK Play India Limited

RAJAN HANDA
MANAGING DIRECTOR
(DIN 00194590)

Rajan Handa
Managing Director