



LIMITED REVIEW REPORT

We have reviewed the accompanying statement of un-audited financial results of OK PLAY INDIA LIMITED for the period ended on 30.09.2015 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's management and has been approved by the Board of Directors / Committee of 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 un-audited 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 Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: New Delhi  
Dated: 13.11.2015.



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

(CA D.S. CHADHA )  
Prop.  
(Membership No. : 015727)

## STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2015

(Rs. in Lacs)

Sl.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2015 (Unaudited)	30.06.2015 (Unaudited)	30.09.2014 (Unaudited)	30.09.2015 (Unaudited)	30.09.2014 (Unaudited)	31.03.2015 (Audited)
1	<b>Income from operations</b>						
	a) Net sales/income from operations (Net of excise duty)	1,348.74	1,405.77	744.99	2,754.51	2,590.72	5,664.72
	b) Other Operating Income	28.43	0.91	15.19	29.34	15.19	24.98
	<b>Total income from operations (net)</b>	<b>1,377.17</b>	<b>1,406.68</b>	<b>760.18</b>	<b>2,783.85</b>	<b>2,605.91</b>	<b>5,689.70</b>
2	<b>Expenses</b>						
	a) Cost of Materials Consumed	1,169.95	481.28	513.64	1,651.23	1,222.39	2,535.18
	b) Purchases of stock-in-trade	979.64	11.04	-	990.68	-	1,220.51
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,444.95)	260.31	(365.08)	(1,184.64)	234.52	(444.70)
	d) Employee benefits expenses	123.30	165.05	178.41	288.35	314.65	667.64
	e) Depreciation and amortisation expense	62.03	81.61	169.81	143.64	333.77	271.15
	f) Other expenditure	226.84	156.16	202.24	383.00	318.32	2,880.66
	<b>Total expenses</b>	<b>1,116.81</b>	<b>1,155.45</b>	<b>699.02</b>	<b>2,272.26</b>	<b>2,423.66</b>	<b>7,130.44</b>
3	<b>Profit/(Loss) from operations before other income, finance costs and exceptional items (1- 2)</b>	<b>260.36</b>	<b>251.23</b>	<b>61.16</b>	<b>511.59</b>	<b>182.25</b>	<b>(1,440.74)</b>
4	Other Income	-	-	-	-	-	2,225.27
5	<b>Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)</b>	<b>260.36</b>	<b>251.23</b>	<b>61.16</b>	<b>511.59</b>	<b>182.25</b>	<b>784.53</b>
6	Finance costs	256.87	210.41	214.44	467.28	385.56	873.95
7	<b>Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5- 6)</b>	<b>3.49</b>	<b>40.82</b>	<b>(153.28)</b>	<b>44.31</b>	<b>(203.31)</b>	<b>(89.42)</b>
8	Exceptional Items (Loss by fire and Exchange Fluctuation Gain/(Loss))	(106.62)	(779.96)	(92.62)	(886.58)	(97.16)	(141.75)
9	<b>Profit/(Loss) from ordinary activities before tax (7+8)</b>	<b>(103.13)</b>	<b>(739.14)</b>	<b>(245.90)</b>	<b>(842.27)</b>	<b>(300.47)</b>	<b>(231.17)</b>
10	Tax Expense						
	Current Tax/MAT (Including Provision of Tax for earlier years/Write back of Excess Provisions)						
	Deferred Tax Liability (Net)	-	-	-	-	-	(67.32)
11	<b>Net Profit/(Loss) from ordinary Activities after tax (9-10)</b>	<b>(103.13)</b>	<b>(739.14)</b>	<b>(245.90)</b>	<b>(842.27)</b>	<b>(300.47)</b>	<b>(163.85)</b>
12	Extraordinary items (net of tax expense)	-	-	-	-	-	-
13	<b>Net Profit/(Loss) for the period (11+12)</b>	<b>(103.13)</b>	<b>(739.14)</b>	<b>(245.90)</b>	<b>(842.27)</b>	<b>(300.47)</b>	<b>(163.85)</b>
14	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
15	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year						1,672.57
16(i)	<b>Earnings per share (before extraordinary items) (Rs) (not annualised)</b>						
	(a) Basic	(0.57)	(4.11)	(1.37)	(4.68)	(1.67)	(0.91)
	(b) Diluted	(0.57)	(4.11)	(1.37)	(4.68)	(1.67)	(0.91)
16(ii)	<b>Earnings per share (after extraordinary item) (Rs) (not annualised)</b>						
	(a) Basic	(0.57)	(4.11)	(1.37)	(4.68)	(1.67)	(0.91)
	(b) Diluted	(0.57)	(4.11)	(1.37)	(4.68)	(1.67)	(0.91)

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PART II							
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>						
1	Public Shareholding:						
	Number of Shares	7,113,088	7,113,088	7,113,098	7,113,088	7,113,098	7,113,098
	Percentage of Shareholding	39.56%	39.56%	39.56%	39.56%	39.56%	39.56%
2	Promoters and Promoter group Shareholding						
	a) Pledged / Encumbered						
	Number of Equity Shares of Rs. 10/- each	7,419,000	7,419,000	6,794,000	7,419,000	6,794,000	7,419,000
	Percentage of Shareholding						
	(As a percentage of total shareholding of promoter and promoter group)	68.26%	68.26%	62.51%	68.26%	62.51%	68.26%
	(As a percentage of total share capital of the company)	41.26%	41.26%	37.78%	41.26%	37.78%	41.26%
	b) Non-encumbered						
	Number of Equity Shares of Rs. 10/- each	3,450,012	3,450,012	4,075,002	3,450,012	4,075,002	3,450,002
	Percentage of Shareholding						
	(As a percentage of total shareholding of promoter and promoter group)	31.74%	31.74%	37.49%	31.74%	37.49%	31.74%
	(As a percentage of total share capital of the company)	19.18%	19.18%	22.66%	19.18%	22.66%	19.18%
	Particulars						
<b>B</b>	<b>INVESTOR COMPLAINTS</b>						
	Pending at the beginning of the quarter						1
	Received during the quarter						NIL
	Disposed of during the quarter						1
	Remaining unresolved at the end of the quarter						NIL

Date: 13.11.2015  
Place: New Delhi

Date: 13.11.2015  
Place: New Delhi

For OK Play India Limited

Rajan Handa  
Managing Director  
DIN-00194590

CHARTERED ACCOUNTANT CERTIFICATE  
As per our Certificate of even date enclosed.  
For D.S. Chadha & Associates  
Chartered Accountant  
FRN - 026723M

D.S. Chadha  
Proprietor  
M.N. 015727



STATEMENT OF ASSETS AND LIABILITIES			
(Rs. in Lacs)			
Sr. No.	Particulars	Standalone	
		As at 30.09.2015 (Unaudited)	As at 31.03.2015 (Audited)
I	<b>EQUITY AND LIABILITIES</b>		
	<b>(1) Shareholders' funds</b>		
	(a) Share Capital	1,796.95	1,796.92
	(b) Reserves and surplus	830.30	1,672.57
	(c) Money received against share warrants	-	-
	Sub-total Shareholders' funds	2,627.25	3,469.49
	<b>(2) Minority interest</b>		
	<b>(3) Non-current liabilities</b>		
	(a) Long-term borrowings	4,559.85	3,330.37
	(b) Deferred Tax Liabilities (net)	-	-
	(c) Other Long-term liabilities	-	-
	(d) Long-term provisions	55.36	55.36
	Sub-total Non-current liabilities	4,615.21	3,385.73
	<b>(4) Current liabilities</b>		
	(a) Short-term borrowings	3,594.02	3,313.14
	(b) Trade payables	1,076.60	772.90
	(c) Other current liabilities	786.05	2,395.74
	(d) Short-term provisions	116.01	116.01
	Sub-total Current liabilities	5,572.68	6,597.79
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>12,815.14</b>	<b>13,453.01</b>
II.	<b>ASSETS</b>		
	<b>(1) Non-current assets</b>		
	(a) Fixed assets		
	(i) Tangible assets	3,426.06	3,089.92
	(ii) Intangible assets	59.97	63.07
	(iii) Intangible assets under development	652.72	445.95
	(b) Non-current investments	800.00	800.00
	(c) Deferred tax assets (net)	60.22	60.22
	(d) Long-term loans and advances	61.50	60.74
	(e) Other non-current assets	-	-
	Sub total Non-current assets	5,060.47	4,519.90
	<b>(2) Current Assets</b>		
	(a) Current Investments	-	-
	(b) Inventories	2,363.30	1,141.80
	(c) Trade receivables	2,364.70	2,856.46
	(d) Cash and cash equivalents	104.49	122.98
	(e) Short-term loans and advances	2,238.52	1,996.08
	(f) Other current assets	683.66	2,815.79
	Sub-total Current assets	7,754.67	8,933.11
	<b>TOTAL ASSETS</b>	<b>12,815.14</b>	<b>13,453.01</b>

**NOTES**

- The financial results have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on Friday, the 13th November, 2015.
- 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.
- The Company has recorded exchange fluctuation loss of Rs 106.62 lacs which has arisen on account of restatement of liability towards 'FCB' and 'ECB' 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 figures have been regrouped/rearranged whenever necessary.

for OK PLAY INDIA LIMITED

(RAJAN HAJNDAT)  
MANAGING DIRECTOR

Place: NEW DELHI  
DATED: 13.11.2015

CHARTERED ACCOUNTANT CERTIFICATE  
As per our Certificate of even date enclosed.  
For D.S. Chadha & Associates  
Chartered Accountant  
FRN - 026723N

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

Place: NEW DELHI  
DATED: 13.11.2015

