



Ref: OK/BSE/2026-27/15

Dated: 30<sup>th</sup> May, 2026

BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai-400001

**Scrip Code: 526415**

**Sub: Outcome of Board Meeting- Standalone and Consolidated Audited Financial Results for the quarter and financial year ended March 31, 2026**

Dear Sir,

In continuation of our letter dated May 22, 2026, we wish to inform you that the Board of Directors of the Company, at its meeting held today, has inter alia approved the Audited Financial Statements (Standalone and Consolidated) for the financial year ended March 31, 2026 and Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended March 31, 2026.

Pursuant to Regulation 33 and other applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

- i. Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended March 31, 2026; and
- ii. Auditors' Reports with unmodified opinions on the aforesaid Audited Financial Results (Standalone and Consolidated).

The meeting commenced at 5:30 p.m. and concluded at 8:10 p.m.

Thanking you,

Yours faithfully,

**For OK PLAY INDIA LIMITED**

**Rajan  
Handa** Digitally signed by  
Rajan Handa  
Date: 2026.05.30  
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**Rajan Handa  
Managing Director**

**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](http://www.okplay.in) **Email :** info@okplay.in

# J MADAN & ASSOCIATES

## CHARTERED ACCOUNTANTS



25 DDA, LSC, BLOCK M-1, VIKASPURI  
NEW DELHI - 110018, DELHI

E-Mail-: [jmadanassociates@gmail.com](mailto:jmadanassociates@gmail.com)

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### INDEPENDENT AUDITORS' REPORT ON THE QUARTERLY AND YEAR TO DATE AUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF THE SEBI (LODR) REGULATIONS, 2015, AS AMENDED

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

#### **Report on the audit of the Standalone Financial Results**

#### **Opinion**

We have audited the accompanying Standalone quarterly Financial Results of OK Play India Limited ("the Company"), for the quarter ended March 31, 2026 and year to date results for the period from 01<sup>st</sup> April, 2025 to 31<sup>st</sup> March, 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these Standalone financial Results:-

(i) are presented in accordance with the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and

(ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other accounting principles generally accepted in India of the net profit/loss and comprehensive income and other financial information of the company for the quarter and year to date results ending on March 31, 2026.

#### **Basis for opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial Results under the provisions of the Companies Act, 2013 and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of standalone annual financial statements. The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial Results that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian accounting standards specified under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility includes the preparation and presentation of Financial Results for the quarter and year ended March 31, 2026. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial Results, Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Standalone financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's

report to the related disclosures in the financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial Results, including the disclosures, and whether the financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matter**

The statement includes the results for the quarter ending March 31, 2026, being the balancing figures between the audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of current financial year which were subject to limited review by us, as required under Listing Regulations.

#### **For J MADAN & ASSOCIATES**

Chartered Accountants

FRN No: 025913N

**Naveen** Digitally signed  
by Naveen Kumar

**Kumar** Date: 2026.05.30  
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CA Naveen Kumar

Partner

Membership No.: 536759

UDIN: 26536759MOZFDY7660

Place: New Delhi

Date: 30<sup>th</sup> May 2026

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 STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs. in Lacs)

S No.	Particulars	Quarter Ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
I.	Revenue from operations	3,541.19	2,587.26	2,520.89	10,429.48	8,349.84
II.	Other Income	609.18	665.00	464.48	1,886.75	2,074.27
III.	Total Revenue (I + II)	4,150.37	3,252.26	2,985.37	12,316.23	10,424.11
IV.	Expenses:					
(a)	Cost of Materials Consumed	1,153.20	1,239.43	832.36	5,286.83	3,598.93
(b)	Purchases of stock-in-trade	1,079.77	260.66	(3.22)	1,341.75	954.42
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(170.62)	156.06	251.13	(330.54)	900.05
(d)	Employee benefits expenses	518.62	469.44	475.04	1,841.91	1,417.32
(e)	Finance costs	247.28	335.06	364.38	933.46	1,212.05
(f)	Depreciation and amortisation expense	273.30	262.08	254.06	1,004.36	901.90
(g)	Other expenses	802.73	378.13	450.53	1,879.13	929.81
IV.	Total expenses (IV)	3,904.28	3,100.86	2,624.28	11,956.90	9,914.48
V.	Profit/ (Loss) before exceptional items and tax (III-IV)	246.09	151.40	361.09	359.33	509.63
VI.	Exceptional item Gain/(loss)	(93.93)	(3.75)	(13.55)	(125.10)	(21.40)
VII.	Profit before tax (V + VI)	152.16	147.65	347.54	234.23	488.23
VIII.	Tax Expense:					
	-Current Tax	-	-	-	-	-
	-Deferred Tax charge/ (credit)	(235.02)	-	453.30	(235.02)	453.30
	-Provision of Tax for earlier year/ (written back)	-	-	0.03	-	0.03
IX	Profit / (Loss) for the period (VII - VIII)	387.18	147.65	(105.79)	469.25	34.90
X	Other Comprehensive Income					
	(i) Items that will not be reclassified to profit and loss (net of taxes)	7.88	-	21.49	7.88	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)	395.06	147.65	(84.30)	477.13	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	3,579.31	3,629.31	3,579.31
	Other Equity ( Reserves excluding revaluation reserve)				14,148.47	13,046.34
	Earnings per share ( not annualised)					
	(a) Basic (In Rs.)	0.11	0.04	(0.02)	0.13	0.02
	(b) Diluted (In Rs.)	0.11	0.04	(0.02)	0.13	0.02

for OK Play India Limited

For OK Play India Limited

RAJAN HANDA  
MANAGING DIRECTOR  
(DIN 00194590)

Managing Director

Place: Sohna  
Dated: 30th May, 2026

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

(FRN. 025913N)  
Naveen

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Naveen Kumar  
Date: 2026.05.30  
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Kumar  
CA Naveen Kumar  
Partner  
M. No. 536759

Place: Sohna  
Dated: 30th May, 2026

STATEMENT OF ASSETS AND LIABILITIES		
Particulars	(Rs. in Lacs)	
	Standalone	Standalone
	As at 31.03.2026	As at 31.03.2025
	(Audited)	(Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, plant, and equipment	11,891.22	11,960.15
(b) Other Intangible assets	539.06	496.42
(c) ROU assets	35.02	70.03
(d) Investment in subsidiaries	4,820.76	4,820.76
(e) Loans / Security Deposits	150.60	152.24
(f) Other financial assets	13.80	16.86
(g) Deferred tax assets (net)	37.85	-
<b>Total Non-Current Assets</b>	<b>17,488.31</b>	<b>17,516.46</b>
<b>Current assets:</b>		
(a) Inventories	4,644.82	4,793.64
(b) Financial assets		
(i) Trade receivables	1,723.98	2,348.08
(ii) Cash and cash equivalents	446.35	105.32
(iii) Other financial assets	1,912.14	3,416.45
(c) Other current assets	3,636.93	4,165.78
<b>Total Current Assets</b>	<b>12,364.22</b>	<b>14,829.27</b>
<b>TOTAL ASSETS</b>	<b>29,852.53</b>	<b>32,345.73</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	3,629.31	3,579.31
(b) Other Equity	14,148.47	13,046.34
(c) Money Received against Share Warrants	-	168.75
<b>Total Equity</b>	<b>17,777.78</b>	<b>16,794.40</b>
<b>Non-Current liabilities:</b>		
(a) Financial liabilities		
(i) Borrowings	2,319.36	6,253.75
(ii) Lease Liability	4.15	42.37
(iii) Other financial liabilities (other than those specified in (b) below)	740.82	163.15
(b) Provisions	208.43	189.76
(c) Deferred tax liabilities (net)	-	197.17
<b>Total Non-Current Liabilities</b>	<b>3,272.76</b>	<b>6,846.20</b>
<b>Current liabilities:</b>		
(a) Financial liabilities		
(i) Borrowings	3,126.86	3,155.15
(ii) Lease Liability	42.75	42.74
(iii) Trade payables		
- Total outstanding dues of Micro Enterprises & Small Enterprises	15.29	58.46
- Total outstanding dues of creditors other than Micro & Small Enterprises	984.25	502.22
(b) Other current liabilities	4,632.84	4,946.56
(c) Provisions	-	-
<b>Total Current Liabilities</b>	<b>8,801.99</b>	<b>8,705.13</b>
<b>Total Liabilities</b>	<b>12,074.75</b>	<b>15,551.33</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>29,852.53</b>	<b>32,345.73</b>

Naveen Kumar

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For OK Play India Limited

Managing Director



**STANDALONE CASH FLOW STATEMENT**

	Year ended 31.03.26 Rs in Laacs	Year ended 31.03.25 Rs in Laacs
	(Audited)	(Audited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net Profit/(Loss) before Tax as per Statement of Profit & Loss	234.23	488.23
Adjustments for :		
Effect of earlier year lease amortisation	-	-
Depreciation	1,004.36	901.90
Loss/( Profit ) on sale of Assets	(2.97)	(705.65)
Interest Received	(7.95)	(15.25)
Finance Costs	933.46	1,212.05
Deferred Revenue Expenditure written off	-	-
Re-measurement gains/(losses) on defined benefit plans	7.88	21.49
Provision for Doubtful Debts	-	(60.00)
Exchange Fluctuation Loss/(Gain)	38.14	7.40
Operating Profit before Working Capital changes	2,207.15	1,850.17
Adjustments for :		
Trade and Other Receivables	624.10	(681.22)
Non-Current Assets - Other Financial Assets	3.06	10.82
Current Assets - Other Financial Assets	1,504.32	(1,489.54)
Inventories	148.82	588.95
Trade and Other Payables	106.48	1,086.00
Cash generated from operations	4,593.93	1,365.18
Direct taxes paid	-	(0.03)
Net Cash from Operating Activities	4,593.93	1,365.15
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Purchase of Fixed Assets	(1,023.21)	(5,238.19)
Sale of Fixed Assets	83.11	1,867.08
Interest Received	7.95	15.25
Sale of Investment in Subsidiary	-	-
Net Cash used in Investing Activities	(932.15)	(3,355.86)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES :</b>		
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	530.49	(1,724.64)
Deferred Revenue Expenses	-	-
Finance Costs	(933.46)	(1,212.05)
Proceeds from Long Term Borrowings	(3,395.75)	1,192.30
Proceeds from Short Term Borrowings	(28.28)	296.31
Net Cash used in Financing Activities	(3,320.75)	1,887.29
Net increase in Cash and Cash Equivalents	341.03	(103.42)
Cash and Cash Equivalents as at 1st April,2025	105.32	208.74
Cash and Cash Equivalents as at 31st March, 2026	446.35	105.32

**Naveen Kumar** Digitally signed  
by Naveen Kumar  
Date: 2026.05.30  
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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 Saturday, 30th May, 2026
- 2) These financial results have been audited by the Statutory Auditors of the Company.
- 3) The Company identifies all its operations as one reportable segment.
- 4) This statement of audited standalone financial results for the year ended 31st March, 2026 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 22.67 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.71.26 lacs.
- 6) The figures for the quarter ended 31st March, 2026 & 31st March, 2025 represent the difference between the audited figures in respect of full financial year and the published figures for nine months ended 31st December, 2025 & 31st December, 2024 respectively.
- 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: Sohna  
Dated: 30th May, 2026

For OK Play India Limited  
for OK Play India Limited

RAJAN HANDA  
MANAGING DIRECTOR  
(DIN 00194590)

Managing Director

# J MADAN & ASSOCIATES

## CHARTERED ACCOUNTANTS



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NEW DELHI - 110018, DELHI  
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PH-: 011-45508516, Mob-: 9811785935  
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### INDEPENDENT AUDITORS' REPORT ON THE QUARTERLY AND YEAR TO DATE AUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF THE SEBI (LODR) REGULATIONS, 2015, AS AMENDED

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

### Report on the audit of the Consolidated Financial Results

#### Opinion

We have audited the accompanying consolidated annual financial Results of OK Play India Limited (“the Holding Company”), and its subsidiaries (Holding Company and its subsidiaries together referred to as “the Group” ) for the quarter and year to date ended March 31 ,2026 (“The Statement”) , being submitted by the Holding Company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements ) , Regulations, 2015 as amended (“The Listing Regulations”).

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statement/ financial results/ financial information of the subsidiaries, the aforesaid consolidated financial results: -

(i) include the financial results of the following entities:

**Holding Company:**

a) OK Play India Limited

**Subsidiary Companies:**

a) OK Play Auto Limited

b) RIRA E- Vehicles Private Limited

**Associate Companies:**

a) MRH Technologies Private Limited

(ii) are presented in accordance with the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations ,2015, as amended, and

(iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Group for the quarter and year to date ended March 31, 2026.

## **Basis for opinion**

We conducted our audit of the consolidated financial Results in accordance with the Standards on Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the “Auditor’s Responsibilities for the Audit of the Consolidated Financial Results” section of our report. We are independent of the Group in accordance with the “Code of Ethics” issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial Results under the provisions of the Companies Act, 2013 and the rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, and other auditors in terms of their reports referred to in “Other Matter” paragraph below, is sufficient and appropriate to provide a basis for our opinion.

## **Management’s Responsibilities for the Consolidated Financial Results**

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company’s Board of Directors are responsible for the preparation and presentation of these consolidated financial results for the quarter and year ended March 31, 2025 that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated changes in equity and consolidated cash flows of the Group in accordance with IND AS prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations, read with relevant rules issued there under. The respective Board of Directors of the Companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated Results, the respective Board of Directors of the Companies included in the Group are responsible for assessing the ability of Group to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

## **Auditor’s Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether consolidated financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated Results, whether due to fraud or

error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Companies to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial Results, including the disclosures, and whether the consolidated financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the consolidated financial Results of such entities included in the consolidated financial Results of which we are the independent auditors. For the other entity included in the consolidated Financial Results, which have been audited by other auditors, such other auditors are responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are independent auditors among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

#### **Other Matter(s)**

The accompanying Statement includes the audited financial results/statements and other financial information, in respect of:

Two Subsidiaries, whose financial results include total assets of Rs.14624.48 lacs as at March 31, 2026, total revenue of Rs 10497.37 lacs, total net loss after tax of Rs.176.94 lacs, Total comprehensive income of Rs. Nil for the year ended March 31, 2026, as considered in the consolidated Financial Results.

Our opinion on the Consolidated financial statement is not modified in respect of the above matters with respect to our reliance on the work done and the financial results/financial information certified by the Board of Directors.

The consolidated annual financial results include the results for the quarter ending 31 March 2026 being the balance between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

**For J MADAN & ASSOCIATES**

**Chartered Accountants**

**FRN No: 025913N**

**Naveen**  
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by Naveen Kumar  
Date: 2026.05.30  
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**Kumar**

**CA Naveen Kumar**

**Partner**

**Membership No.: 536759**

**UDIN: 26536759OGPNZP8302**

**Place: New Delhi**

**Date: 30<sup>th</sup> May 2026**

**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 CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs. in Lacs)

S No.	Particulars	Quarter Ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
I.	Revenue from operations	6,586.37	5,182.38	5,722.40	19,776.88	16,779.04
II.	Other Income	82.88	665.05	159.90	754.52	727.17
III.	Total Revenue (I + II)	6,669.25	5,847.43	5,882.30	20,531.40	17,506.21
IV.	Expenses:					
(a)	Cost of Materials Consumed	2,927.49	2,843.86	2,751.97	10,452.20	8,896.91
(b)	Purchases of stock-in-trade	1,124.08	284.80	108.11	1,429.80	131.00
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(335.95)	167.69	125.36	(557.00)	202.14
(d)	Employee benefits expenses	859.71	749.10	734.38	3,016.62	2,405.24
(e)	Finance costs	226.70	543.75	448.60	1,166.81	1,437.28
(f)	Depreciation and amortisation expense	465.90	454.29	425.95	1,773.62	1,519.60
(g)	Other expenses	1,097.09	663.26	963.30	2,980.48	2,369.10
IV.	Total expenses (IV)	6,365.02	5,706.75	5,557.67	20,261.53	16,961.27
V.	Profit/ (Loss) before exceptional items and tax (III-IV)	304.23	140.68	324.63	269.87	544.94
VI.	Exceptional item Gain/(loss)	(89.80)	(3.75)	(13.54)	(120.97)	(21.40)
VII.	Profit before tax (V + VI)	214.43	136.93	311.09	148.90	523.54
VIII.	Tax Expense:					
	-Current Tax	-	(20.66)	(12.69)	-	12.28
	-Deferred Tax charge/ (credit)	(146.43)	-	575.75	(146.43)	575.75
	-Provision of Tax for earlier year/ (written back)	3.04	-	18.74	3.04	18.74
IX.	Profit / (Loss) for the period (VII -VIII)	357.82	157.59	(270.71)	292.29	(83.23)
X.	Other Comprehensive Income					
	(i) Items that will not be reclassified to profit and loss (net of taxes)	7.88	-	21.49	7.88	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)	365.70	157.59	(249.22)	300.17	(61.74)
XI.	Profit attributable to :					
	a) Owner of OK Play India Ltd	357.82	157.59	(270.71)	292.29	(83.23)
	b) Non Controlling Interest	-	-	-	-	-
	c) Total Profit : ( a +b)	357.82	157.59	(270.71)	292.29	(83.23)
XIII.	Other Comprehensive Income/ (Loss) attributable to					
	a) Owner of OK Play India Ltd	7.88	-	21.49	7.88	21.49
	b) Non Controlling Interest	-	-	-	-	-
	c) Total Other Comprehensive Income (a+b)	7.88	-	21.49	7.88	21.49
XIV.	Total Comprehensive Income attributable to : (XII +XIII)					
	a) Owner of OK Play India Ltd	365.70	157.59	(249.22)	300.17	(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	3,579.31	3,629.31	3,579.31
	Other Equity ( Reserves excluding revaluation reserve)				13,036.90	12,107.76
	Earnings per share ( not annualised)					
	(a) Basic (In Rs.)	0.10	0.04	(0.07)	0.08	(0.02)
	(b) Diluted (In Rs.)	0.10	0.04	(0.07)	0.08	(0.02)

Place: Sohna  
 Dated: 30th May, 2026

Place: Sohna  
 Dated: 30th May, 2026

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)

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 Naveen Kumar  
 Date: 2026.05.30  
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CA Naveen Kumar  
 Partner  
 M. No. 538769

STATEMENT OF ASSETS AND LIABILITIES		
Particulars	(Rs. in Lacs)	
	Consolidated As at 31.03.2026	Consolidated As at 31.03.2025
	(Audited)	(Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, plant, and equipment	14,796.71	14,635.54
(b) Capital work-in-progress	52.44	52.44
(c) Other intangible assets	4,129.36	4,533.82
(d) ROU assets	35.02	70.03
(e) Investment in Associates	0.51	-
(f) Loans / Security Deposits	212.31	208.84
(g) Other financial assets	13.80	21.88
(h) Deferred tax assets (net)	-	-
<b>Total Non-Current Assets</b>	<b>19,240.15</b>	<b>19,522.55</b>
<b>Current assets:</b>		
(a) Inventories	8,657.07	8,486.59
(b) Financial assets		
(i) Trade receivables	2,737.08	3,657.37
(ii) Cash and cash equivalents	543.88	111.17
(iii) Other financial assets	6.75	48.84
(c) Other current assets	5,611.12	6,442.65
<b>Total Current Assets</b>	<b>17,555.90</b>	<b>18,746.62</b>
<b>TOTAL ASSETS</b>	<b>36,796.05</b>	<b>38,269.17</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	3,629.31	3,579.31
(b) Other Equity	13,036.90	12,107.76
(c) Money Received against Share Warrants	-	168.75
(d) Non Controlling Interest	-	0.49
<b>Total Equity</b>	<b>16,666.21</b>	<b>15,856.31</b>
<b>Non-Current liabilities:</b>		
(a) Financial liabilities		
(i) Borrowings	7,042.16	7,565.83
(ii) Lease Liability	4.15	42.37
(iii) Other financial liabilities (other than those specified in (b) below)	-	-
(b) Provisions	208.44	189.76
(c) Deferred tax liabilities (net)	413.54	559.97
<b>Total Non-Current Liabilities</b>	<b>7,668.29</b>	<b>8,357.93</b>
<b>Current liabilities:</b>		
(a) Financial liabilities		
(i) Borrowings	3,955.88	3,982.71
(ii) Lease Liability	42.75	42.75
(iii) Trade payables		
- Total outstanding dues of Micro Enterprises & Small Enterprises	40.05	112.88
- Total outstanding dues of creditors other than Micro Enterprises & Small Enterprises	2,658.13	2,372.14
(b) Other current liabilities	5,722.35	7,488.86
(c) Provisions	42.39	55.59
<b>Total Current Liabilities</b>	<b>12,461.55</b>	<b>14,054.93</b>
<b>Total Liabilities</b>	<b>20,129.84</b>	<b>22,412.86</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>36,796.05</b>	<b>38,269.17</b>

Naveen  
Kumar

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For OK Play India Limited

Managing Director

CONSOLIDATED CASH FLOW STATEMENT

	Half Year ended 31.03.25 Rs in Lacs	Year ended 31.03.25 Rs in Lacs
	(Audited)	(Audited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net Profit/(Loss) before Tax as per Statement of Profit & Loss	148.92	523.55
Adjustments for :		
Effect of earlier year lease amortisation	-	-
Depreciation	1,773.62	1,519.60
Loss/( Profit ) on sale of Assets	(2.97)	(705.65)
Interest Received	(8.47)	(15.71)
Finance Costs	1,166.81	1,437.28
Deferred Revenue Expenditure written off	-	-
Re-measurement gains/(losses) on defined benefit plans	7.88	21.49
Provision for Doubtful Debts	-	(60.00)
Exchange Fluctuation Loss/(Gain)	43.62	7.40
Operating Profit before Working Capital changes	3,129.41	2,727.96
Adjustments for :		
Trade and Other Receivables	920.29	(1,039.99)
Non-Current Assets - Other Financial Assets	7.57	9.89
Current Assets - Other Financial Assets	42.09	10.35
Inventories	(170.48)	(509.81)
Trade and Other Payables	(776.40)	1,707.84
Cash generated from operations	3,152.48	2,906.24
Direct taxes paid	(16.24)	(57.44)
Net Cash from Operating Activities	3,136.24	2,848.80
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>		
Purchase of Fixed Assets	(1,598.43)	(8,285.76)
Sale of Fixed Assets	106.10	1,867.08
Interest Received	8.47	15.71
Net Cash used in Investing Activities	(1,483.86)	(6,402.97)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES :</b>		
Proceeds from Issue of Share Capital/Non Controlling Interest adjustment	678.45	4,447.65
Allotment/Share Warrants money received	(168.75)	(1,111.79)
Loans & Advances paid	828.06	(2,400.22)
Deferred Revenue Expenses		
Finance Costs	(1,166.81)	(1,437.28)
Proceeds from Long Term Borrowings	(1,363.78)	3,254.64
Proceeds from Short Term Borrowings	(26.82)	695.05
Net Cash used in Financing Activities	-1,219.65	3,448.05
Net increase in Cash and Cash Equivalents	432.73	(106.12)
Cash and Cash Equivalents as at 1st April,2025	111.17	217.29
Cash and Cash Equivalents as at 31st March,2026	543.90	111.17

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by Naveen Kumar  
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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 Saturday, the 30th May, 2026.
- 2) These financial results have been audited by the Statutory Auditors of the Company.
- 3) The Company identifies all its operations as one reportable segment.
- 4) This statement of audited consolidated financial results for the year ended 31st March, 2026 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 28.14 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.71.26 lacs and credit balance write back of Rs.9.60 lacs
- 6) The figures for the quarter ended 31st March, 2026 & 31st March, 2025 represent the difference between the audited figures in respect of full financial year and the published figures for nine months ended 31st December, 2025 & 31st December, 2024 respectively.
- 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. 026913N)  
Naveen Kumar  
CA Naveen Kumar  
Partner  
M. No. 536759  
Place: Sohna  
Dated: 30th May, 2026

Digitally signed  
by Naveen Kumar  
Date: 2026.05.30  
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For OK Play India Limited

RAJAN HANDA  
MANAGING DIRECTOR  
(DIN 00194590)

Managing Director

For OK Play India Limited



**Declaration for Unmodified Opinion Ref: Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended by SEBI Notification No. SEBI/LAD-NRO/GN/2016-14/001 Dated May 25, 2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016; we hereby confirm that the Audit Report issued by M/S J Madan & Associates, Chartered Accountants, New Delhi (Firm Registration No. 025913N) on the Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended March 31, 2026 is with the Unmodified Opinion.

**For OK Play India Limited**

**Rajan  
Handa**  
**Rajan Handa**  
**Managing Director**

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Rajan Handa  
Date: 2026.05.30  
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**Dated: 30.05.2026**

**Place : New Delhi**

**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-122103

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

**Website :** [www.okplay.in](http://www.okplay.in) **Email :** info@okplay.in