Ref: OKP/BSE/2026-27/48 Dated: 13th November, 2026

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 and half year ended on 30th September, 2026. 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 30th September, 2026 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, 2026 along with Limited Review Report of the Statutory Auditors.

Kindly take the same in your records.

The meeting commenced at 3:00 P.M. and concluded at 08:00 P.M.

Thanking you,

Yours faithfully,

For OK PLAY INDIA LIMITED

Usha Patel

Digitally signed by Usha Patel
Date: 2026.11.13 20:12:07 +05'30'

Usha Patel
Company Secretary and Compliance Officer

Membership No; A69563

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, 2026 (' 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 l/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

Naveen Kumar
Digitally signed by Naveen Kumar
Date: 2026.11.13 19:54:35 +05'30'

Partner
Membership No.: 536759
UDIN: **26536759QAXLEV5546**
Place: New Delhi
Date: 13th NOVEMBER 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 UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. in Lacs)

S No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	1,665.48	2,537.07	2,336.39	4,202.55	4,301.03	10,429.48
II.	Other Income	304.76	303.02	307.76	607.78	612.57	1,886.75
III.	Total Revenue (I + II)	1,970.24	2,840.09	2,644.15	4,810.33	4,913.60	12,316.23
IV.	Expenses:						
(a)	Cost of Materials Consumed	704.56	1,275.51	1,708.56	1,980.07	2,894.20	5,286.83
(b)	Purchases of stock-in-trade	0.60	23.96	0.51	24.56	1.32	1,341.75
(c)	Changes in inventories of finished goods, work-in-progress and Stock-In-Trade	145.87	12.34	(234.86)	158.21	(316.98)	(330.54)
(d)	Employee benefits expenses	451.72	509.17	437.58	960.89	853.85	1,841.91
(e)	Finance costs	225.96	231.82	203.51	457.78	351.12	933.46
(f)	Depreciation and amortisation expense	259.84	260.01	297.67	519.85	468.98	1,004.36
(g)	Other expenses	345.82	431.77	404.31	777.59	698.27	1,879.13
IV.	Total expenses (IV)	2,134.37	2,744.58	2,817.28	4,878.95	4,951.76	11,956.90
V.	Profit/ (Loss) before exceptional items and tax (III-IV)	(164.13)	95.51	(173.13)	(68.62)	(38.16)	359.33
VI.	Exceptional item Gain/(loss)	(5.51)	(2.72)	(18.60)	(8.23)	(27.42)	(125.10)
VII.	Profit before tax (V + VI)	(169.64)	92.79	(191.73)	(76.85)	(65.58)	234.23
VIII.	Tax Expense:						
	-Current Tax	-	-	-	-	-	-
	-Deferred Tax charge/ (credit)	-	(0.00)	-	(0.00)	-	(235.02)
	-Provison of Tax for earlier year/ (written back)	-	-	-	-	-	-
IX	Profit / (Loss) for the period (VII - VIII)	(169.64)	92.79	(191.73)	(76.85)	(65.58)	469.25
X	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit and loss (net of taxes)	-	-	-	-	-	7.88
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-			-
XI	Total Comprehensive Income for the period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	(169.64)	92.79	(191.73)	(76.85)	(65.58)	477.13
	Paid up Equity Share Capital (Face Value of Rs. 1/- per share/ Previous year Rs.10/- per share)	3,629.31	3,629.31	3,629.31	3,629.31	3,629.31	3,629.31
	Other Equity (Reserves excluding revaluation reserve)				14,071.62	13,605.76	14,148.47
	Earnings per share (not annualised)						
	(a) Basic (In Rs.)	(0.05)	0.03	(0.05)	(0.02)	(0.02)	0.13
	(b) Diluted (In Rs.)	(0.05)	0.03	(0.05)	(0.02)	(0.02)	0.13

for OK Play India Limited

For OK Play India Limited

RAJAN HANDA
MANAGING DIRECTOR
(DIN 00194590) Managing Director

Place: Sohna
Dated: 13th November, 2026

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

Naveen Kumar

Digitally signed by Naveen Kumar
Date: 2026.11.13 19:55:15 +05'30'

CA Naveen Kumar
Partner
M. No. 536759

Place: Sohna
Dated: 13th November, 2026

STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lacs)

Particulars	Standalone As at 30.09.2026 (Unaudited)	Standalone As at 31.03.2026 (Audited)
ASSETS		
Non-current assets		
(a) Property, plant, and equipment	11,633.18	11,891.22
(b) Other Intangible assets	508.75	539.06
(c) ROU assets	183.66	35.02
(d) Investment in subsidiaries	4,820.76	4,820.76
(e) Loans / Security Deposits	159.38	150.60
(f) Other financial assets	50.98	13.80
(g) Deferred tax assets (net)	37.85	37.85
Total Non-Current Assets	17,394.56	17,488.31
Current assets:		
(a) Inventories	4,702.49	4,644.82
(b) Financial assets		
(i) Trade receivables	1,753.13	1,723.98
(ii) Cash and cash equivalents	380.99	446.35
(iii) Other financial assets	1,929.80	1,912.14
(c) Other current assets	3,486.08	3,636.93
Total Current Assets	12,252.49	12,364.22
TOTAL ASSETS	29,647.05	29,852.53
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	3,629.31	3,629.31
(b) Other Equity	14,071.62	14,148.47
(c) Money Received against Share Warrants	-	-
Total Equity	17,700.93	17,777.78
Non-Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	1,737.50	2,319.36
(ii) Lease Liability	115.18	4.15
(iii) Other financial liabilities (other than those specified in (b) below)	1,012.31	740.82
(b) Provisions	208.43	208.43
(c) Deferred tax liabilities (net)	-	-
Total Non-Current Liabilities	3,073.42	3,272.76
Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	2,830.91	3,126.86
(ii) Lease Liability	68.80	42.75
(iii) Trade payables		
- Total outstanding dues of Micro Enterprises & Small Enterpri	96.87	15.29
-Total outstanding dues of creditors other than Micro & Small Enterprises	938.54	984.25
(b) Other current liabilities	4,937.58	4,632.84
(c) Provisions	-	-
Total Current Liabilities	8,872.70	8,801.99
Total Liabilities	11,946.12	12,074.75
TOTAL EQUITY AND LIABILITIES	29,647.05	29,852.53

Naveen Kumar

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Date: 2026.11.13 19:55:52 +05'30'

For OK Play India Limited

Managing Director

STANDALONE CASH FLOW STATEMENT

	Half Year ended 30.09.26 Rs in Lacs	Year ended 31.03.26 Rs in Lacs
	(Unaudited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit/(Loss) before Tax as per Statement of Profit & Loss	(76.85)	234.23
Adjustments for :		
Effect of earlier year lease amortisation	-	-
Deprecination	519.85	1,004.36
Loss/(Profit) on sale of Assets	-	(2.97)
Interest Received	(7.46)	(7.95)
Finance Costs	457.78	933.46
Deferred Revenue Expenditure written off	-	-
Re-measurement gains/(losses) on defined benefit plans	-	7.88
Provision for Doubtful Debts	-	-
Exchange Fluctuation Loss/(Gain)	7.25	38.14
Operating Profit before Working Capital changes	900.57	2,207.15
Adjustments for :		
Trade and Other Receivables	(29.15)	624.10
Non-Current Assets - Other Financial Assets	(37.18)	3.06
Current Assets - Other Financial Assets	(17.66)	1,504.32
Inventories	(57.67)	148.82
Trade and Other Payables	343.59	106.48
Cash generated from operations	1,102.50	4,593.93
Direct taxes paid	-	-
Net Cash from Operating Activities	1,102.50	4,593.93
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Fixed Assets	(380.15)	(1,023.21)
Sale of Fixed Assets	-	83.11
Interest Received	7.46	7.95
Sale of Investment in Subsidiary	-	-
Net Cash used in Investing Activities	(372.69)	(932.15)
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Allotment/Share Warrants money received	-	(168.75)
Proceeds from Issue of Equity Share Capital	-	675.00
Investments made	-	-
Loans & Advances paid	142.08	530.49
Deferred Revenue Expenses	-	-
Finance Costs	(457.78)	(933.46)
Proceeds from Long Term Borrowings	(209.57)	(3,395.75)
Proceeds from Short Term Borrowings	(269.90)	(28.28)
Net Cash used in Financing Activities	(795.17)	(3,320.75)
Net increase in Cash and Cash Equivalents	(65.36)	341.03
Cash and Cash Equivalents as at 1st April,2026	446.35	105.32
Cash and Cash Equivalents as at 30th September, 2026	380.99	446.35

Naveen Kumar

Digitally signed by Naveen Kumar
Date: 2026.11.13 19:56:12 +05'30'

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, 13th November, 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 half year ended 30th September, 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 4.63 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.0.88 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
Digitally signed by Naveen Kumar
Date: 2026.11.13 19:56:34 +05'30'

CA Naveen Kumar
Partner
M. No. 536759
Place: Sohna
Dated: 13th November, 2026

For OK Play India Limited
for OK Play India Limited

Managing Director
RAJAN HANDA
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, 2026 ('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 l/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
Digitally signed by Naveen Kumar
Date: 2026.11.13 19:53:12 +05'30'
Partner
Membership No.: 536759
UDIN: **26536759QRXTKH6404**
Place: New Delhi
Date: 13th November 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 UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. In Lacs)

S No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	4,478.90	4,580.84	3,889.06	9,059.74	8,008.13	19,776.88
II.	Other Income	7.20	6.12	4.84	13.32	6.59	754.52
III.	Total Revenue (I + II)	4,486.10	4,586.96	3,893.90	9,073.06	8,014.72	20,531.40
IV.	Expenses:						
(a)	Cost of Materials Consumed	2,422.61	2,451.18	2,406.25	4,873.79	4,680.85	10,452.20
(b)	Purchases of stock-in-trade	9.53	69.67	(21.58)	79.20	20.92	1,429.80
(c)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	107.77	(150.41)	(386.91)	(42.64)	(388.74)	(557.00)
(d)	Employee benefits expenses	725.54	759.96	702.12	1,485.50	1,406.81	3,015.62
(e)	Finance costs	370.44	379.48	243.43	749.92	396.36	1,166.81
(f)	Depreciation and amortisation expense	451.58	448.45	517.46	900.03	853.43	1,773.62
(g)	Other expenses	616.37	616.92	681.65	1,233.29	1,220.13	2,980.48
IV.	Total expenses (IV)	4,703.84	4,575.25	4,142.42	9,279.09	8,189.76	20,261.53
V.	Profit/ (Loss) before exceptional items and tax (III-IV)	(217.74)	11.71	(248.52)	(206.03)	(175.04)	269.87
VI.	Exceptional item Gain/(loss)	(5.51)	(2.72)	(18.60)	(8.23)	(27.42)	(120.97)
VII.	Profit before tax (V + VI)	(223.25)	8.99	(267.12)	(214.26)	(202.46)	148.90
VIII	Tax Expense:						
	-Current Tax	-	-	20.66	-	20.66	-
	-Deferred Tax charge/ (credit)	-	-	-	-	-	(146.43)
	-Provison of Tax for earlier year/ (written back)	-	-	-	-	-	3.04
IX	Profit / (Loss) for the period (VII -VIII)	(223.25)	8.99	(287.78)	(214.26)	(223.12)	292.29
X	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit and loss (net of taxes)	-	-	-	-	-	7.88
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-			-
XI	Total Comprehensive Income for the period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	(223.25)	8.99	(287.78)	(214.26)	(223.12)	300.17
XII	Profit attributable to :						
	a) Owner of OK Play India Ltd	(223.25)	8.99	(287.78)	(214.26)	(223.12)	292.29
	b) Non Controlling Interest	-	-	-	-	-	-
	c) Total Profit : (a +b)	(223.25)	8.99	(287.78)	(214.26)	(223.12)	292.29
XIII	Other Comprehensive Income/ (Loss) attributable to						
	a) Owner of OK Play India Ltd	-	-	-	-	-	7.88
	b) Non Controlling Interest	-	-	-	-	-	-
	c) Total Other Comprehensive Income (a+b)	-	-	-	-	-	7.88
XIV	Total Comprehensive Income attributable to : (XII +XIII)						
	a) Owner of OK Play India Ltd	(223.25)	8.99	(287.78)	(214.26)	(223.12)	300.17
	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	3,629.31	3,629.31	3,629.31	3,629.31
	Other Equity (Reserves excluding revaluation reserve)				12,822.64	12,513.56	13,036.90
	Earnings per share (not annualised)						
	(a) Basic (In Rs.)	(0.06)	0.00	(0.08)	(0.06)	(0.06)	0.08
	(b) Diluted (In Rs.)	(0.06)	0.00	(0.08)	(0.06)	(0.06)	0.08

For OK Play India Limited

for OK Play India Limited

RAJAN HANDA
MANAGING DIRECTOR
(DIN 00194590)

Managing Director

Place: Sohna
Dated: 13th November, 2026

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

Naveen Kumar

Digitally signed by Naveen Kumar
Date: 2026.11.13 19:53:36 +05'30'

CA Naveen Kumar
Partner
M. No. 536759

Place: Sohna
Dated: 13th November, 2026

STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lacs)

Particulars	Consolidated As at 30.09.2026 (Unaudited)	Consolidated As at 31.03.2026 (Audited)
ASSETS		
Non-current assets		
(a) Property, plant, and equipment	14,565.12	14,796.71
(b) Capital work-in-progress	-	52.44
(c) Other Intangible assets	3,846.43	4,129.36
(d) ROU assets	183.66	35.02
(e) Investment in Associates	0.51	0.51
(f) Loans / Security Deposits	230.67	212.31
(g) Other financial assets	50.98	13.80
(h) Deferred tax assets (net)	-	-
Total Non-Current Assets	18,877.37	19,240.15
Current assets:		
(a) Inventories	8,840.79	8,657.07
(b) Financial assets		
(i) Trade receivables	4,124.85	2,737.08
(ii) Cash and cash equivalents	777.56	543.88
(iii) Other financial assets	971.14	6.75
(c) Other current assets	5,495.61	5,611.12
Total Current Assets	20,209.95	17,555.90
TOTAL ASSETS	39,087.32	36,796.05
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	3,629.31	3,629.31
(b) Other Equity	12,822.64	13,036.90
(c) Money Received against Share Warrants	-	-
(d) Non Controlling Interest	-	-
Total Equity	16,451.95	16,666.21
Non-Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	4,401.09	7,042.16
(ii) Lease Liability	115.18	4.15
(iii) Other financial liabilities (other than those specified in (b) below)	929.51	-
(b) Provisions	208.44	208.44
(c) Deferred tax liabilities (net)	413.54	413.54
Total Non-Current Liabilities	6,067.76	7,668.29
Current liabilities:		
(a) Financial liabilities		
(i) Borrowings	3,797.25	3,955.88
(ii) Lease Liability	68.80	42.75
(iii) Trade payables		
- Total outstanding dues of Micro Enterprises & Small Enterprises	138.54	40.05
-Total outstanding dues of creditors other than Micro Enterprises & Small Enterprises	3,282.55	2,658.13
(b) Other current liabilities	9,238.08	5,722.35
(c) Provisions	42.39	42.39
Total Current Liabilities	16,567.61	12,461.55
Total Liabilities	22,635.37	20,129.84
TOTAL EQUITY AND LIABILITIES	39,087.32	36,796.05

Naveen Kumar

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For OK Play India Limited

Managing Director

CONSOLIDATED CASH FLOW STATEMENT

	Half Year ended 30.09.26 Rs in Lacs (Unaudited)	Year ended 31.03.26 Rs in Lacs (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit/(Loss) before Tax as per Statement of Profit & Loss	(214.26)	148.92
Adjustments for :		
Effect of earlier year lease amortisation	-	-
Depreciation	900.03	1,773.62
Loss/(Profit) on sale of Assets	-	(2.98)
Interest Received	(8.91)	(8.47)
Finance Costs	749.93	1,166.81
Deferred Revenue Expenditure written off	-	-
Re-measurement gains/(losses) on defined benefit plans	-	7.88
Provision for Doubtful Debts	-	-
Exchange Fluctuation Loss/(Gain)	7.25	43.62
Operating Profit before Working Capital changes	1,434.04	3,129.40
Adjustments for :		
Trade and Other Receivables	(1,387.77)	920.29
Non-Current Assets - Other Financial Assets	(37.18)	7.57
Current Assets - Other Financial Assets	(964.39)	42.09
Inventories	(183.72)	(170.48)
Trade and Other Payables	2,412.21	(776.40)
Cash generated from operations	1,273.19	3,152.47
Direct taxes paid	-	(16.25)
Net Cash from Operating Activities	1,273.19	3,136.22
B. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Fixed Assets	(481.72)	(1,598.43)
Sale of Fixed Assets	-	106.10
Interest Received	8.91	8.47
Net Cash used in Investing Activities	(472.81)	(1,483.86)
C. CASH FLOW FROM FINANCING ACTIVITIES :		
Proceeds from Issue of Share Capital/Non Controlling Interest adjustmen	-	678.45
Allotment/Share Warrants money received	-	(168.75)
Loans & Advances paid	97.15	828.06
Deferred Revenue Expenses		
Finance Costs	(749.93)	(1,166.81)
Proceeds from Long Term Borrowings	218.65	(1,363.78)
Proceeds from Short Term Borrowings	(132.58)	(26.82)
Net Cash used in Financing Activities	-566.71	(1,219.65)
Net increase in Cash and Cash Equivalents	233.67	432.71
Cash and Cash Equivalents as at 1st April,2026	543.88	111.17
Cash and Cash Equivalents as at 30th September,2026	777.55	543.88

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, 13th November, 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 consolidated financial results for the quarter and half year ended 30th September, 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 4.63 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.0.88 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
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Date: 2026.11.13 19:54:06 +05'30'

CA Naveen Kumar
Partner
M. No. 536759
Place: Sohna
Dated: 13th November, 2026

For OK Play India Limited
For OK Play India Limited

RAJAN HANDA
MANAGING DIRECTOR
(DIN 00194590)

Managing Director