Reg.office: 28th KM, Mysore Road, Bengaluru-562 109 Ph: 080 37230372 | Email: mail.blr@wonderla.com Website: www.wonderla.com | CIN: L55101KA2002PLC031224



The Vice President, Listing Department,

Bandra (East), Mumbai - 400 051.

National Stock Exchange of India Limited, 'Exchange Plaza', Bandra Kurla Complex,

Date: 08/11/2023

The General Manager, Listing Department, Bombay Stock Exchange Limited,

P.J. Tower, Dalal Street, Mumbai - 400 001.

Fax: 022 - 2272 3121/ 1278/ 1557

E-Mail: corp.relations@bseindia.com

Scrip ID: WONDERLA Scrip Code: 538268

Symbol: WONDERLA

Fax: 022 – 26598237/38

E-Mail: cmlist@nse.co.in

Dear Sir/ Madam,

Sub: Outcome of Board Meeting

Ref: Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board of Directors of the Company at their meeting held on even date have approved the unaudited financial results for the quarter and half-year ended 30th September, 2023. A copy of the same along with Limited Review report is enclosed.

The meeting commenced at 12.30 p.m and concluded at 2.30 p.m.

Yours faithfully, For Wonderla Holidays Limited

Srinivasulu Raju Y Company Secretary



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Statement of unnudited financial results for the quarter and six months ended 30 September 2023

	T	Oyarter ended			Six months	Year ended	
NI.	Particulars	30 Sep 2023	30 Jun 2023	30 Sep 2022	30 Sep 2023	30 Sep 2022	31 March 2023
NO.	FERICULAR	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Total revenue from operations	7,516.25	18,463.91	6,604.47	25,980.16	21,546.82	42,922 46
	Other income	624.26	562.85	368.62	1.187.11	656.70	2,319.95
1	Total income	8,140.51	19,026.76	6,973.09	27,167.27	22,203.52	45,242.41
2:	Expenses						
2	Cost of materials consumed	463,57	812.55	396.69	1,276.12	1,085.47	2,292,50
	Purchase of stock-in-trade	274.40	797.38	348.91	1.071.78	1,112.05	2,183.57
	Changes in inventories of stock-in-trade	32.89	(54.87)	(21.96)	(21.98)	(65.51)	
	Employee benefits expense	1,508.36	1.557.88	1,128.10	3,066.24	2,560.89	5,116.33
	Finance costs	13.97	14.69	4.90	28.66	10.65	34.01
	Depreciation and amortization expenses	802.17	1,014.06	864.78	1.816.23	1.770.26	3,522.52
	Other expenses	3,196.32	3,663.41	2,810,18	6,859.73	5.779.74	12,242.16
	Total expenses	6,291.68	7,805.10	5,531.60	14,096.78	12,253,55	25,330.99
	I tital exficuses						
3	Profit before tax (1-2)	1,848.83	11,221.66	1,441.49	13,070.49	9,949.97	19,911.42
4	Tax expense					1.058.87	3,377.25
	Current tax	505.30	2,916.82	396,75	3,422,12	1,400.20	1,643.80
	Deferred tax	(8.61)		(8.19)		7,490.90	14,890.37
5	Profit for the period (3-4)	1,352.14	8,447.36	1,052.93	9,799.50	7,490.90	14,070.57
	Other comprehensive income	1	1	1			
	Items that will not be reclassified to profit or loss	18.13	(95.21)	(7.87)	(77,08)	(21,52)	(2.19
	Remeasurements of defined benefit plans Income tax relating to items that will not be	(4,56)	10	1.98	19.40	5.42	0.55
	reclassified to profit or loss	13.57	(71.25)	(5.89)	(57.68)	(16.10)	(1.64
6	Other comprehensive income Total comprehensive income (5+6)	1,365.71	8,376.11	1.047.04	9,741.82	7,474.80	14,888.73
7	Paid-up equity share capital (Face value of the share Rs.10/- cach)	5,657,34	-	5,655.92	5,657.34	5,655.92	5.655.93
8	Reserves and surplus i.e. 'Other equity'						89,305.8
9	Earnings per share (face value of Rs.10/- each)		İ				
(a)	Basic in (Rs.)	2,39	14.93	1.86	17,32	13,24	1
(b)	Diluted in (Rs.)	2,39	14.93	1.86	17.32	13.24	26.33







Wonderla Kochi Park: Pallikkara, Kumarapuram P.O., Kochi-683 565, Ph: 0484 2684001 | Email: mail.cok@wonderla.com Wonderla Bengaluru Park: 28th KM, Mysore Road, Bengaluru-562 109, Ph: 080 37230300 | Email: mail.blr@wonderla.com Wonderla Hyderabad Park: ORR Exit No. 13, Ravirala Post, Hyderabad-501 510, Ph: 040 23490300 | Email: mail.hyd@wonderla.com Wonderla Bengaluru Resort: 28th KM, Mysore Road, Bengaluru-562 109, Ph: 080 35073965 | Email: resort.blr@wonderla.com





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Reporting of segment wise revenue, results and capital employed

Amount in Rs. Lakhs

_	r	For the quarter ended			Six months ended		Year ended	
	Particulars	30 Sep 2023 30 Jun 2023 3		30 Sep 2022 30 Sep 2023		30 Sep 2022	31 March 2023	
No.		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Segment revenue							
-	Operating revenue			1		3		
	Amusement parks and Resort	5,849.32	14,832,59	5,222.37	20,681.91	17,127.16	33.567.74	
	Others	1.666.93	3,631.32	1,382.10	5,298.25	4,419,66	9,354.72	
	Total operating revenue (a)	7,516.25	18,463.91	6,604.47	25,980.16	21,546.82	42,922.46	
	Allocable other income							
	Amusement parks and Resort	52.02	34.45	96.11	86.47	222.98	1,118.8	
	Unallocated*	572.24	528.40	272.51	1,100.64	433.72	1,201.14	
	Total other income (b)	624.26	562.85	368.62	1,187.11	656.70	2,319.95	
	Total revenue (u+b)	8,140,51	19,026.76	6,973.09	27,167.27	22,203.52	45,242.4	
	Total revenue (a. b)						10	
2	Segment result	1		011.75	11.748.05	8,168,85	16,938.26	
	Amusement parks and Resort	1,442.83	9,806,02	911.55	11.248.85	2,398.71	4,020.03	
	Others	623.01	1,784.80	710.59	2,407.81			
	Total	2,065.84	11,590.82	1,622.14	13.656.66	10,567.56	20,958.25	
		789,25	897.56	453.16	1,686.81	1.051-31	2.248.0	
	Less: Unallocated expenses*	1,276.59	10,693.26	1,168.98	11,969.85	9,516.25	18,710.2	
	Operating profit	1,270.35	10,075,20	Altaus				
	Add: Interest, dividend, gain from mutual funds and							
	others	572.24	528.40	272.51	1.100.64	433.72		
	Profit before tax	1.848.83	11.221.66	1,441.49	13,070.49	9,949,97	19,911.4	
3	Segment Assets			1				
J	Amusement parks and Resort	85,685.07	81,263,76	78,250.63	85.685.07	78,250.63	80,412.6	
	Others	342.44	359.38	287.19	342.44	287.19	294.4	
	Unallocated*	30,578,98	36,988.64	21,535.92	30.578.98	21.535.92	26,919,6	
	Total	1.16,606.49		1,00,073.74	1,16,606.49	1.00,073.74	1.07,626.	
4	Segment Liabilities	2 2 42 22	3 733 81	3,466.30	3,243.23	3,466,30	3_386.7	
	Amusement parks and Resort	3,243.23	3,733.81		267.10	224.01	4	
	Others	267 10	The second second	224.01	9,776.99	8,838.27	1	
	Unallocated*	9,776.99	-	8,838,27			-	
	Total	13,287.32	15,243.99	12,528.58	13,287.32	12,528.58	12,004.	
5	Capital employed							
	(Segment assets - segment liabilities)			1				
	Amusement parks and Resort	82,441.84	77,529.95	74,784.33	82,441.84	74,784.33		
	Others	75.34	79.06	63.18	75:34	63.18	64.7	
	Unallocated*	20,801.99		12.697.65	20,801.99	12,697,65	17,871.1	
	Total	1,03,319.1	4		1,03,319.17	87.545.16	94,961.8	

*Interest, dividend and gain from mutual funds are not allocated to individual segments as the underlying instruments are managed on a corporate level. Similarly, Corporate Social Responsibility expenditure is also not allocated to individual segments. Investments, Fixed Deposits, Current taxes, deferred taxes and certain financial assets and liabilities are not allocated to those segments as they are also managed on a corporate level.





Parks & Resorts -----

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ASSETS Unaudited			As at	As at
Nos-current assets			30 September 2023	31 March 2023
Property, plant and equipment Capital work-in-progress Other intrangible assets Intangible assets Intangible assets Intangible assets Intervent assets Interven	Œ	ETS	(Unaudited)	(Audited)
Property, pant and equipment Capital work-in-progress Other intangible assets Dianagible assets (ii) Other financial assets (iii) Other financial assets Other non-current assets 2.8. Total non-current assets Inventories Financial assets (ii) Other dianacial assets (iii) Other financial assets (iii) Other financial assets (iii) Other current assets 2.8. Current assets Inventories Financial assets (iii) Trade receivables (iii) Cab and cast equivalents (iii) Cab and cast equivalents (iii) Other dianacial assets (iv) Bank balance other than (iii) above (v) Loans (vi) Other current assets Total current assets Total current assets 1.1. Total assets 1.2. EQUITY AND LIABILITIES EQUITY AND LIABILITIES Equity bane capital Other equity 5.6. Equity Share capital Other equity 1.03.2 Liabilities Non-current liabilities Financial liabilities Financial liabilities (ii) Borrowings (ii) Lease liabilities Financial liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of reditors other than micro enterprises and small enterprises Total outstanding dues of reditors other than micro enterprises and small enterprises (iv) Other financial liabilities Other current liabilities	1-6	current assets	77. 220. 71	71.347.60
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(i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balance other than (iii) above (v) Lonns (vi) Other financial assets Other current assets Total current assets 1.4 Total assets EQUITY AND LIABILITIES Equity Equity Share cupital Other equity 7.6 Liabilities Non-current liabilities (i) Borrowings (ii) Lease liabilities Provisions Deferred tax liabilities (ii) Borrowings (iii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of reeditors other than micro enterprises and small enterprises Total current liabilities Other current liabilities (iv) Other financial liabilities Other current liabilities Other current liabilities Other current liabilities Other current liabilities Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of reeditors other than micro enterprises and small enterprises Total outstanding dues of reeditors other than micro enterprises and small enterprises Total current liabilities Other current liabilities Provisions Total current liabilities	'n	utancial assets		
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(iv) Bank balance other than (iii) above (v) Louns (vi) Other financial assets Other current assets Total current assets 1.4 Total assets 1.46.6 EQUITY AND LIABILITIES Equity Equity Share capital Other equity 1,03.2 Liabilities Non-current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities Provisions Deferred tax liabilities (ii) Borrowings (iii) Lease liabilities (i) Borrowings (ii) Lease liabilities (ii) Borrowings (iii) Lease liabilities (ii) Borrowings (iii) Lease liabilities (iii) Trata pon-current liabilities (ii) Borrowings (ii) Lease liabilities (ii) Lease liabilities (iii) Trate payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of recitors other than unicro enterprises and small enterprises (iv) Other financial liabilities Other current liabilities Provisions Total current liabilities Other current liabilities Provisions Total current liabilities Total current liabilities Provisions Total current liabilities		·	1,040.39	2,551.7
(v) Lons (vi) Other financial assets (vi) Other financial assets 1.4 Total current assets 31.2 Total assets 1.16.6 EQUITY AND LIABILITIES Equity Equity share cupital 5.6 Other equity 5.6 Other equity 1,03.2 Liabilities Non-current liabilities (i) Borrowings (ii) Lease liabilities Provisions Deferred tux liabilities (ii) Borrowings (iii) Lease liabilities (ii) Borrowings (iii) Lease liabilities (ii) Borrowings (iii) Lease liabilities 7.6 Current liabilities (ii) Borrowings (iii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of reditors other than micro enterprises and small enterprises (iv) Other financial liabilities Other current liabilities Provisions Total current liabilities 7.1 Total current liabilities Provisions Total current liabilities Provisions			12,056,85	11,020,2
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Other current assets Total current assets 31.2 Total assets 1.16.6 EQUITY AND LIABILITIES Equity Share capital 5.6 Other equity 1,03.3 Total equity 1,03.3 2 Liabilities Non-current liabilities (i) Borrowings (ii) Lease liabilities Provisions Deferred tax liabilities (i) Borrowings (ii) Lease liabilities Current liabilities (i) Borrowings (ii) Lease liabilities (ii) Borrowings (iii) Lease liabilities (iii) Total non-current liabilities (ii) Borrowings (iii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than unicro enterprises and small enterprises (iv) Other financial liabilities Other current liabilities (iv) Other financial liabilities Provisions Total current liabilities Total current liabilities 4.			478.68	343.4
Total assets EQUITY AND LIABILITIES Equity Saare capital 5.66 Other equity 1,03.3 Liabilities Non-current liabilities Financial liabilities (i) Borrowing (ii) Lease liabilities (i) Borrowings Provisions Deferred tax liabilities (i) Borrowings (ii) Lease liabilities (i) Borrowings (iii) Lease liabilities (i) Borrowings (iii) Lease liabilities (iii) Trade payables Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Canse liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities (iv) Other financial liabilities Provisions Total current liabilities Provisions Total current liabilities 4,			1,464,64	1,559.7
EQUITY AND LIABILITIES 1 Equity Equity share capital Other equity 1,03,3 2 Liabilities Non-current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities Provisions Deferred tax liabilities Financial liabilities Current liabilities (i) Borrowings (ii) Lease liabilities Provisions Total non-current liabilities (i) Borrowings (ii) Lease liabilities Financial liabilities (ii) Borrowings (ii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities Provisions Total current liabilities Provisions Total current liabilities 4,	la i	al current assets	31,241.16	28.657.1
EQUITY AND LIABILITIES Equity		N accepte	1,16,606.49	1,07,626.7
Total equity 1,03,3 2 Liabilities Non-current liabilities Financial liabilities (i) Borrowing (ii) Lease liabilities Provisions Deferred tax liabilities (i) Borrowings (ii) Lease liabilities (i) Borrowings (ii) Lease liabilities (ii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities Other current liabilities Provisions Total current liabilities Other current liabilities Provisions Total current liabilities 4,	ui	ity	5,657,34	5,655.9
2 Liabilities Non-current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities Provisions Deferred tax liabilities (net) Total non-current liabilities Current liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities Other current liabilities Provisions Total current liabilities 4,			97.661.83	89.305.8
Non-current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities Provisions Deferred tax liabilities (iii) Total non-current liabilities (ii) Borrowings (ii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities Other current liabilities Provisions Total current liabilities 4,	ta	al equity	1,03,319.17	94,961.8
Non-current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities Provisions Deferred tax liabilities (i) Borrowings Current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities Other current liabilities Provisions Total current liabilities 4,	ı b	bilities		
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Provisions Deferred tax liabilities (net) Total non-current liabilities Current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities Other current liabilities Provisions Total current liabilities 44.	(517.38	477-3
Deferred tax liabilities (net) Total non-current liabilities Current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities Other current liabilities Provisions Total current liabilities 44,	D.		812,73	545.0
Total non-current liabilities Current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities Other current liabilities Provisions Total current liabilities 4,			7,605,73	7,776.
Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than unicro enterprises and small enterprises (iv) Other financial liabilities Other current liabilities Provisions Total current liabilities 4,	_		8,966,19	8,829.
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(ii) Lease liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities Other current liabilities Provisions Total current liabilities 4,			1.11	l u
(iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities Other current liabilities Provisions Total current liabilities 4,	(60.23	1
Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities Other current liabilities Provisions 4,			00123	1
Total outstanding dues of creditors other than unicro enterprises and small enterprises (iv) Other financial liabilities Other current liabilities Provisions 4,		(iii) Trade payables	97.48	165.
(iv) Other financial liabilities Other current liabilities Provisions Total current liabilities 4,		Total outstanding dues of micro enterprises and small enterprises	- 1	1
Other infancial naturals Other current liabilities Provisions Total current liabilities 4,		Total outstanding dues of creditors other than micro enterprises and small enterprises	2,359,44	4
Other current habilities Provisions 4, Total current liabilities		(iv) Other financial liabilities	398.79	1
Total current liabilities 4,	С	Other current liabilities	552.59	1
Total current unmittee	Ρ	Provisions	851.49	
Total liabilities 13,	ot	tal current liabilities	4,321.13	3,635
	11-	fal liabilities	13,287.32	12,664.
	721		1,16,606.4	1,07,626





Parks & Resorts

Wonderla Kochi Park: Pallikkara, Kumarapuram P.O., Kochi-683 565, Ph: 0484 2684001 | Email: mail.cok@wonderla.com Wonderla Bengaluru Park : 28th KM, Mysore Road, Bengaluru-562 109, Ph: 080 37230300 | Email: mail.blr@wonderla.com Wonderla Hyderabad Park: ORR Exit No. 13, Ravirala Post, Hyderabad-501 510, Ph: 040 23490300 | Email: mail.hyd@wonderla.com Wonderla Bengaluru Resort: 28th KM, Mysore Road, Bengaluru-562 109, Ph: 080 35073965 | Email: resort.blr@wonderla.com





Reg.office: 28th KM, Mysore Road, Bengaluru-562 109 Ph: 080 37230372 | Email: mail.blr@wonderla.com Website: www.wonderla.com | CIN: L55101KA2002PLC031224



	For the six months	For the six months
	ended	ended
Particulars	30 September 2023	30 September 2022
	(Unaudited)	(Unaudited)
Cash flow from operating activities	9,799.50	7,490.90
Profit after tax	3.132.00	1,450.50
Adjustments:	3,270.99	2,459,07
Tax expense	28,66	10.65
Finance costs	1,816.23	1,770,26
Depreciation and amortisation expenses	(537.37)	(152.39)
Interest income	(337.37)	2.76
Employee stock option expense	(17.32)	(5.91)
Profit on sale of property, plant and equipment (net)	35.82	18.31
Property, plant and equipment written - off	(563.27)	(281.33)
Gain from investment in mutual funds		11,312,32
Operating cash inflows before working capital changes	13,833.24	11,512,52
Changes in operating assets and liabilities	21.075	0.67
Loans	(1.86)	0.07
Other financial assets	(924.89)	126.90
Other assets	97,59	
Inventories	(209.80)	(110.46)
Trade receivables	(42.24)	(4.39)
Provisions	138.17	64.79
Trade payables	(116.97)	309.52
Other financial liabilities	5.57	1.42
Other current liabilities	(26.17)	
Cash generated from operating activities	12,752.64	11,706.22
Income taxes paid	(2,756,53)	
Net cash generated from operating activities (A)	9,996.11	10,875.68
and the state of t		
Cash flow from investing activities Purchase of property, plant and equipment, capital work-in- progress and intangible assets	(7.193.17)	
Purchase of property, plant and equipment, capital work in progress	17.32	5.94
Proceeds from sale of property, plant and equipment	(7.399.62)	(9,802,56)
Investment in mutual funds	5,200,00	2,803,39
Proceeds from sale of investment in mutual funds	(1,036,64	(2.606.81)
Other balances with banks	402,17	198.25
Interest received Net cash used in investing activities (B)	(10.009.94	(10,202.05)
Cash flow from financing activities	(84,11	(674.31
Payment of lease liabilities	(28.66	·
Interest paid	29.88	,
Proceeds from issue of equity share capital	(0.33	
Repayment of borrowings	(1.414.33	
Dividend Paid	(1,497.55	
Net cash used in financing activities (C)	(1,497,30	
Net decrease in cash and cash equivalents (A+B+C)	(1,511,38	(10.13
Cash and cash equivalents at the beginning of the period	2,551.77	51291







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Notes:

- The above unaudited financial results for the quarter ended and six months ended 30 September, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 08 November 2023.
- 2 The Statement has been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations. 2015 as amended.
- Based on the management approach as defined in Ind AS 108-Operating Segment, the Chief Operating Decision Maker (CODM) evaluates the Company's performance and allocates the Company's resources based on an analysis of various performance indicators by business segments and the segment information is accordingly presented as:
 - (i) Armusement Parks and Resort and

The Amusement Parks and Resort segment includes entry fees to parks, revenue from resort operations. Others segment includes sale of merchandise, cooked food, packed foods, etc. The accounting principles used in the preparation of these financial results are consistently applied to record revenue and expenditure in individual segments.

- 4 Other Income for the year ended March 31, 2023 includes Rs, 880.28 lakhs relating to reversal of provision for transitional credit of Goods and Services
 - Tax, based on receipt of the credit in the Company's Electronic Credit Ledger pursuant to the order of the Hon. Supreme Court dated September 2, 2022.
- 5 The amusement park construction at Bhubaneswar is progressing as per plan. We have already commenced the work on the Chennai amusement park during October 2023, after obtaining all the necessary approvals.

For and on behalf of the Board of Directors

Managing Director

Place: Bengaluru Date: 08 November 2023









Deloitte Haskins & Sells

Chartered Accountants Prestige Trade Tower, Level 19 46, Palace Road, High Grounds Bengaluru – 560 001 Karnataka, India

Tel: +91 80 6188 6000 Fax: +91 80 6188 6011

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF WONDERLA HOLIDAYS LIMITED

- We have reviewed the accompanying Statement of Unaudited Financial Results of WONDERLA HOLIDAYS LIMITED (the "Company"), for the quarter and six months ended September 30, 2023 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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. Accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as stated in paragraph 3 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **DELOITTE HASKINS & SELLS**

Chartered Accountants Firm Registration Number:008072S

Madhavi Kalva

Partner

Membership Number:213550 UDIN:23213550BGXSOY3308

Place: Bengaluru

Date: November 8, 2023