

Date: 29/07/2024

The General Manager, Listing Department, Bombay Stock Exchange Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001.	The Vice President, Listing Department, National Stock Exchange of India Limited, 'Exchange Plaza', Bandra Kurla Complex, Bandra (East), Mumbai - 400 051.
Scrip Code: 538268	Symbol: WONDERLA

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 ended 30th June, 2024. A copy of the same along with Limited Review report is enclosed.
- given In-principle approval for exploring fund raising options by way of Equity/ debt/ instruments or any combination thereof to fund expansion plans for the next seven to eight years.

The meeting commenced at 12.30 p.m. and concluded at 2.45 p.m.

Yours faithfully,
For Wonderla Holidays Limited

Srinivasulu Raju Y
Company Secretary

Parks & Resorts

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

TO THE BOARD OF DIRECTORS OF WONDERLA HOLIDAYS LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Wonderla Holidays Limited** ("the Company"), for the quarter ended June 30, 2024 ("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 ("the Listing Regulations").
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 and in compliance with Regulation 33 of the Listing Regulations. 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's Registration Number: 008072S



Madhavi Kalva
Partner

Membership Number: 213550
UDIN: 24213550BKFRNT9710

Place: Bangalore
Date: July 29, 2024

Statement of financial results for the quarter ended 30 June 2024

Amount in Rs. Lakhs

S No.	Particulars	Quarter ended		Year ended	
		30 June 2024	31 March 2024	30 June 2023	31 March 2024
		(Unaudited)	Refer Note J	(Unaudited)	(Audited)
1	Total revenue from operations	17,289.57	9,968.58	18,463.91	48,304.44
	Other income	457.32	514.56	562.85	2,298.08
	Total income	17,746.89	10,483.14	19,026.76	50,602.52
2	Expenses				
	Cost of materials consumed	889.09	660.38	812.55	2,759.99
	Purchase of stock-in-trade	913.73	472.80	797.38	2,098.35
	Changes in inventories of stock-in-trade	(151.48)	(12.20)	(54.87)	(34.96)
	Employee benefits expense	2,039.89	1,702.06	1,557.88	6,257.92
	Finance costs	12.72	17.15	14.69	64.20
	Depreciation and amortization expenses	1,235.00	1,010.98	1,014.06	3,820.14
	Other expenses	4,459.98	3,603.01	3,663.41	14,304.68
	Total expenses	9,398.93	7,454.18	7,805.10	29,470.32
3	Profit before tax (1-2)	8,347.96	3,028.96	11,221.66	21,132.20
4	Tax expense				
	Current tax	2,105.88	834.25	2,916.82	5,573.95
	Deferred tax	(82.10)	(66.17)	(142.52)	(237.88)
5	Profit for the period (3-4)	6,324.18	2,260.88	8,447.36	15,796.13
	Other comprehensive income				
	Items that will not be reclassified to profit or loss				
	Remeasurements of defined benefit plans	(57.68)	5.75	(95.21)	(61.29)
	Income tax relating to items that will not be reclassified to profit or loss	14.52	(1.45)	23.96	15.43
6	Other comprehensive income	(43.16)	4.30	(71.25)	(45.86)
	Total comprehensive income (5+6)	6,281.02	2,265.18	8,376.11	15,750.27
7	Paid-up equity share capital (Face value of the share Rs.10/- each)	5,657.34	5,657.34	5,657.34	5,657.34
8	Reserves and surplus i.e. 'Other equity'				1,03,803.01
9	Earnings per share (face value of Rs.10/- each) (not annualised for the quarters)				
(a)	Basic in (Rs.)	11.18	4.00	14.93	27.93
(b)	Diluted in (Rs.)	11.14	3.98	14.93	27.84



Parks & Resorts

Wonderla Kochi Park : Pallikkara, Kumarapuram P.O., Kochi-683 565. Ph: 0484 3514001 | Email: mail.cok@wonderla.com
 Wonderla Bengaluru Park (Regd. Office) : 28th KM, Mysore Road, Bengaluru-562 109. Ph: 080 37230333 | Email: mail.blr@wonderla.com
 Wonderla Hyderabad Park : ORR Exit No. 13, Ravirala Post, Hyderabad-501 510. Ph: 08414676333 | Email: mail.hyd@wonderla.com
 Wonderla Bengaluru Resort: 28th KM, Mysore Road, Bengaluru-562 109. Ph: 080 35073993 | Email: resort.blr@wonderla.com

Reporting of segment wise revenue, results and capital employed

S No.	Particulars	Amount in Rs. Lakhs			
		Quarter ended		Year ended	
		30 June 2024	31 March 2024	30 June 2023	31 March 2024
		(Unaudited)	Refer Note J	(Unaudited)	(Audited)
1	Segment revenue				
	Operating revenue				
	Amusement parks and Resort	13,463.64	7,585.16	14,832.59	37,532.18
	Others	3,825.93	2,383.42	3,631.32	10,772.26
	Total operating revenue (a)	17,289.57	9,968.58	18,463.91	48,304.44
	Allocable other income				
	Amusement parks and Resort	59.78	17.98	34.45	204.10
	Unallocated*	397.54	496.58	528.40	2,093.98
	Total other income (b)	457.32	514.56	562.85	2,298.08
	Total revenue (a+b)	17,746.89	10,483.14	19,026.76	50,602.52
2	Segment result				
	Amusement parks and Resort	7,370.32	2,534.45	9,806.02	17,729.32
	Others	1,826.16	976.44	1,784.80	4,801.88
	Total	9,196.48	3,510.89	11,590.82	22,531.20
	Less: Unallocated expenses*	1,246.06	978.51	897.56	3,492.98
	Operating profit	7,950.42	2,532.38	10,693.26	19,038.22
	Add : Interest, dividend, gain from mutual funds and others	397.54	496.58	528.40	2,093.98
	Profit before tax	8,347.96	3,028.96	11,221.66	21,132.20
3	Segment Assets				
	Amusement parks and Resort	1,09,050.62	1,00,195.28	81,263.76	1,00,195.28
	Others	532.08	359.65	359.38	359.65
	Unallocated*	23,266.84	23,276.05	36,988.64	23,276.05
	Total	1,32,849.54	1,23,830.98	1,18,611.78	1,23,830.98
4	Segment Liabilities				
	Amusement parks and Resort	5,619.67	4,833.28	3,733.81	4,833.28
	Others	415.02	280.53	280.32	280.53
	Unallocated*	10,857.08	9,256.82	11,229.86	9,256.82
	Total	16,891.77	14,370.63	15,243.99	14,370.63
5	Capital employed				
	(Segment assets - segment liabilities)				
	Amusement parks and Resort	1,03,430.95	95,362.00	77,529.95	95,362.00
	Others	117.06	79.12	79.06	79.12
	Unallocated*	12,409.76	14,019.23	25,758.78	14,019.23
	Total	1,15,957.77	1,09,460.35	1,03,367.79	1,09,460.35

*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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Wonderla Holidays Limited

9th Floor, The Estate, Dickenson Road, Bengaluru-560 042
Phone: +91 80 69330300, Email: mail.crp@wonderla.com
Website: www.wonderla.com | CIN: L55101KA2002PLC031224



Notes:

- 1 The above financial results for the quarter ended 30 June, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 29 July 2024. The results for the quarter ended 30 June 2024 have been reviewed by the statutory auditors of the Company and the statutory auditors have issued an unmodified conclusion in respect of the same.
- 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.
- 3 The figures for the quarter ended 31 March 2024 as reported in these financial results are the balancing figures between the audited figures in respect of the full previous financial year and the published year to date figures up to the end of the third quarter of the previous financial year.
- 4 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) Amusement Parks and Resort and
(ii)Others
The Amusement Parks and Resort segment includes entry fees to parks and 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.
- 5 The fourth amusement park at Bhubaneswar has started commercial operations w.e.f 24 May, 2024. Accordingly, the figures for the previous periods are not comparable.

Place: Bengaluru
Date: 29 July 2024



For and on behalf of the Board of Directors

Managing Director

Parks & Resorts

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