

Date: 08/02/2024

<p>The General Manager, Listing Department, Bombay Stock Exchange Limited, P.J. Tower, Dalal Street, Mumbai - 400 001.</p> <p>Fax: 022 - 2272 3121/ 1278/ 1557 E-Mail: corp.relations@bseindia.com</p> <p>Scrip ID: WONDERLA Scrip Code: 538268</p>	<p>The Vice President, Listing Department, National Stock Exchange of India Limited, 'Exchange Plaza', Bandra Kurla Complex, Bandra (East), Mumbai - 400 051.</p> <p>Fax: 022 – 26598237/38 E-Mail: cmlist@nse.co.in</p> <p>Symbol: WONDERLA</p>
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Dear Sir/ Madam,

Sub: Outcome of Board Meeting

Ref: Outcome of Board Meeting held on Thursday, February 08, 2024 in terms of Regulation 30 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 following:

- Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the unaudited financial results for the quarter and nine months ended 31st December, 2023. A copy of the same along with Limited Review report is enclosed.
- Granted 1,79,480 Stock Options to 18 employees of the Company on the recommendation of Nomination and Remuneration Committee. The options granted would vest equally over a period of four years. The exercise of options shall be subject to individual and Company's performance. The options will be exercisable at a price of Rs. 10/- each, convertible into equivalent number of equity shares of Rs. 10/- each.

The meeting commenced at 12.30 noon and concluded at 1.50 p.m

Yours faithfully
For Wonderla Holidays Limited

Srinivasulu Raju Y
Company Secretary

Parks & Resorts

Wonderla Holidays Limited

CIN:L55101KA2002PLC031224

Registered Office : 28th K.M., Mysore Road, Bengaluru 562 109; Ph: 080-22010311/322/333; Fax 080-22010324

Website: www.wonderla.com; email: mail.blr@wonderla.com


Statement of unaudited financial results for the quarter and nine months ended 31 December 2023
Amount in Rs. Lakhs

S No.	Particulars	Quarter ended			Nine months ended		Year ended
		31 December 2023	30 September 2023	31 December 2022	31 December 2023	31 December 2022	31 March 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Total revenue from operations	12,355.71	7,516.25	11,319.84	38,335.87	32,866.66	42,922.46
	Other income	596.41	624.26	455.68	1,783.52	1,112.38	2,319.95
1	Total income	12,952.12	8,140.51	11,775.52	40,119.39	33,979.04	45,242.41
2	Expenses						
	Cost of materials consumed	823.49	463.57	636.17	2,099.61	1,721.64	2,292.50
	Purchase of stock-in-trade	553.87	274.40	582.45	1,625.55	1,694.50	2,183.57
	Changes in inventories of stock-in-trade	(0.88)	32.89	(4.49)	(22.76)	(70.00)	(60.10)
	Employee benefits expense	1,489.62	1,508.36	1,281.19	4,555.86	3,842.08	5,116.33
	Finance costs	18.38	13.97	7.30	47.04	17.95	34.01
	Depreciation and amortization expenses	992.94	802.17	854.20	2,809.17	2,624.46	3,522.52
	Other expenses	4,041.94	3,196.32	3,179.70	10,901.67	8,959.44	12,242.16
	Total expenses	7,919.36	6,291.68	6,536.52	22,016.14	18,790.07	25,330.99
3	Profit before tax (1-2)	5,032.76	1,848.83	5,239.00	18,103.25	15,188.97	19,911.42
4	Tax expense						
	Current tax	1,317.58	505.30	1,323.88	4,739.70	2,382.75	3,377.25
	Deferred tax	(20.58)	(8.61)	20.67	(171.71)	1,420.87	1,643.80
5	Profit for the period (3-4)	3,735.76	1,352.14	3,894.45	13,535.26	11,385.35	14,890.37
	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	Remeasurements of defined benefit plans	10.04	18.13	(4.81)	(67.04)	(26.33)	(2.19)
	Income tax relating to items that will not be reclassified to profit or loss	(2.53)	(4.56)	1.21	16.87	6.63	0.55
6	Other comprehensive income	7.51	13.57	(3.60)	(50.17)	(19.70)	(1.64)
	Total comprehensive income (5+6)	3,743.27	1,365.71	3,890.85	13,485.09	11,365.65	14,888.73
7	Paid-up equity share capital (Face value of the share Rs.10/- each)	5,657.34	5,657.34	5,655.92	5,657.34	5,655.92	5,655.92
8	Reserves and surplus i.e. 'Other equity'						89,305.88
9	Earnings per share (face value of Rs.10/- each) (not annualised for the quarters)						
(a)	Basic in (Rs.)	6.60	2.39	6.89	23.93	20.13	26.33
(b)	Diluted in (Rs.)	6.60	2.39	6.88	23.93	20.12	26.33

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Reporting of segment wise revenue, results and capital employed

Amount in Rs. Lakhs

S No.	Particulars	Quarter ended			Nine months ended		Year ended
		31 December 2023	30 September 2023	31 December 2022	31 December 2023	31 December 2022	31 March 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment revenue						
	Operating revenue						
	Amusement parks and Resort	9,265.11	5,849.32	8,675.71	29,947.02	25,802.87	33,567.74
	Others	3,090.60	1,666.93	2,644.13	8,388.85	7,063.79	9,354.72
	Total operating revenue (a)	12,355.71	7,516.25	11,319.84	38,335.87	32,866.66	42,922.46
	Allocable other income						
	Amusement parks and Resort	99.65	52.02	116.20	186.12	339.18	1,118.81
	Unallocated*	496.76	572.24	339.48	1,597.40	773.20	1,201.14
	Total other income (b)	596.41	624.26	455.68	1,783.52	1,112.38	2,319.95
	Total revenue (a+b)	12,952.12	8,140.51	11,775.52	40,119.39	33,979.04	45,242.41
2	Segment result						
	Amusement parks and Resort	3,956.54	1,442.83	3,986.95	15,205.40	12,155.81	16,938.26
	Others	1,417.65	623.01	1,487.54	3,825.45	3,886.24	4,020.03
	Total	5,374.19	2,065.84	5,474.49	19,030.85	16,042.05	20,958.29
	Less: Unallocated expenses*	838.19	789.25	574.97	2,525.00	1,626.28	2,248.01
	Operating profit	4,536.00	1,276.59	4,899.52	16,505.85	14,415.77	18,710.28
	Add : Interest, dividend, gain from mutual funds and others	496.76	572.24	339.48	1,597.40	773.20	1,201.14
	Profit before tax	5,032.76	1,848.83	5,239.00	18,103.25	15,188.97	19,911.42
3	Segment Assets						
	Amusement parks and Resort	92,086.82	85,685.07	78,935.29	92,086.82	78,935.29	80,412.69
	Others	351.53	342.44	320.67	351.53	320.67	294.41
	Unallocated*	28,740.17	30,578.98	25,637.43	28,740.17	25,637.43	26,919.62
	Total	1,21,178.52	1,16,606.49	1,04,893.39	1,21,178.52	1,04,893.39	1,07,626.72
4	Segment Liabilities						
	Amusement parks and Resort	4,496.48	3,243.23	3,970.96	4,496.48	3,970.96	3,386.78
	Others	274.19	267.10	250.12	274.19	250.12	229.64
	Unallocated*	9,345.41	9,776.99	9,234.96	9,345.41	9,234.96	9,048.50
	Total	14,116.08	13,287.32	13,456.04	14,116.08	13,456.04	12,664.92
5	Capital employed (Segment assets - segment liabilities)						
	Amusement parks and Resort	87,590.34	82,441.84	74,964.33	87,590.34	74,964.33	77,025.91
	Others	77.34	75.34	70.55	77.34	70.55	64.77
	Unallocated*	19,394.76	20,801.99	16,402.47	19,394.76	16,402.47	17,871.12
	Total	1,07,062.44	1,03,319.17	91,437.35	1,07,062.44	91,437.35	94,961.80

*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.

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Notes:

- 1 The above unaudited financial results for the quarter and nine months ended 31 December, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 08 February 2024.
- 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 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) OthersThe 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.

For and on behalf of the Board of Directors

Place: Bengaluru

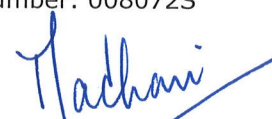
Date: 08 February 2024

Managing Director

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 and nine months ended December 31, 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: 24213550BKFRML6105

Place: Bengaluru
Date: February 8, 2024