

Wonderla Holidays Limited

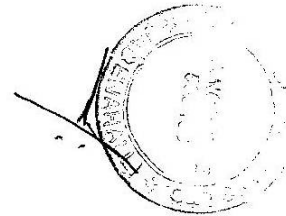
CIN:L55101KA2002PLC031224

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

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


Part I
Statement of audited financial results for the quarter and year ended 31 March 2016
(Rupees in lakhs except EPS data)

S No.	Particulars	For the quarter ended			For the year ended	
		31.03.16	31.12.15	31.03.15	31.03.16	31.03.2015
		(Audited) Refer Note 1,2	(Unaudited) Refer Note 2	(Audited) Refer Note 2	(Audited) Refer Note 1	(Audited)
1	Income from operations					
(a)	Sale of services	3,785.97	4,264.09	3,160.56	17,644.10	15,934.28
(b)	Sale of products	664.07	778.26	485.38	2,891.84	2,252.68
	Total income from operations (net)	4,450.04	5,042.35	3,645.94	20,535.94	18,186.96
2	Expenses					
(a)	Direct operating expenses	1,138.95	772.46	798.79	3,610.04	3,198.62
(b)	Purchase of stock-in-trade	334.96	359.93	226.05	1,438.21	1,177.07
(c)	Changes in inventories of stock-in-trade	(42.01)	(8.38)	5.77	(84.73)	(57.57)
(d)	Employee benefits expense	812.62	815.19	630.33	3,101.07	2,708.32
(e)	Depreciation and amortisation expense	277.35	281.64	407.22	1,392.46	1,618.61
(f)	Advertisement and marketing expenses	329.53	532.41	300.06	1,688.42	1,783.19
(g)	Other expenses	775.97	750.52	665.74	2,362.76	1,321.73
	Total expenses	3,627.37	3,503.77	3,033.96	13,508.23	11,749.97
3	Profit from operations before other income, finance costs and exceptional items (1-2)	822.67	1,538.58	611.98	7,027.71	6,436.99
4	Other income	238.39	266.08	288.92	1,807.55	1,024.70
5	Profit from ordinary activities before finance costs and exceptional items (3+4)	1,061.06	1,804.66	900.90	8,835.26	7,461.69
6	Finance costs	24.38	34.01	42.16	132.87	167.23
7	Profit from ordinary activities after finance costs but before exceptional items (5-6)	1,036.68	1,770.65	858.74	8,702.39	7,294.46
8	Exceptional items	-	-	-	-	-
9	Profit from ordinary activities before tax (7-8)	1,036.68	1,770.65	858.74	8,702.39	7,294.46
10	Tax expense	279.99	544.78	200.18	2,720.80	2,231.41
11	Net profit from ordinary activities after tax (9-10)	756.69	1,225.87	658.56	5,981.59	5,063.05
12	Paid-up equity share capital (Face value of the share ` 10/- each)	5,650.07	5,650.07	5,650.07	5,650.07	5,650.07
13	Reserves(excluding revaluation reserve)	-	-	-	34,650.44	29,994.40
14	Earnings per share (of ` 10/- each)					
	Weighted average number of shares	56,500,670	56,500,670	56,500,670	56,500,670	55,110,195
(a)	Basic and diluted	1.34**	2.17**	1.17**	10.59	9.19



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Reporting of segment wise revenue, results and capital employed

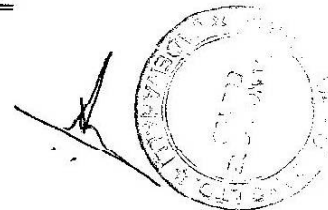
(Rupees in lakhs)

S No.	Particulars	For the quarter ended			For the year ended	
		31.03.2016	31.12.2015	31.03.15	31.03.2016	31.03.2015
		(Audited) Refer Note 1,2	(Unaudited) Refer Note 2	(Audited) Refer Note 2	(Audited) Refer Note 1	(Audited)
1	Segment revenue					
	Operating revenue					
	Amusement parks	3,635.17	4,098.52	3,039.50	17,023.86	15,349.95
	Resort	241.56	283.00	202.32	1,048.62	975.85
	Others	573.31	660.83	404.12	2,463.46	1,861.16
	Total operating revenue (a)	4,450.04	5,042.35	3,645.94	20,535.94	18,186.96
	Allocable other income					
	Amusement parks	28.06	28.25	35.46	125.05	154.78
	Resort	6.49	3.01	3.29	14.22	20.91
	Others	-	-	-	-	-
	Total other income (b)	34.55	31.26	38.75	139.27	175.69
	Segment revenue (a+b)	4,484.59	5,073.61	3,684.69	20,675.21	18,362.65
2	Segment result					
	Amusement parks	614.39	1,276.10	531.44	6,192.68	5,946.19
	Resort	18.39	26.64	(10.16)	89.31	33.48
	Others	285.31	320.48	176.70	1,140.06	795.17
	Total	918.09	1,623.22	697.98	7,422.05	6,774.84
	Less: Unallocated expenses	85.25	87.39	89.11	387.04	329.39
	Operating profit	832.84	1,535.83	608.57	7,034.11	6,445.45
	Add : Interest and dividend income	203.84	234.82	250.17	1,668.28	849.01
	Profit before tax	1,036.68	1,770.65	858.74	8,702.39	7,294.46
3	Capital employed					
	(Segment assets - segment liabilities)					
	Amusement parks	10,846.85	8,141.08	8,634.21	10,846.85	8,634.21
	Resort	2,281.16	2,325.17	2,433.44	2,281.16	2,433.44
	Others	106.32	25.48	53.81	106.32	53.81
	Unallocated	27,066.18	30,377.64	24,523.01	27,066.18	24,523.01
	Total	40,300.51	40,869.37	35,644.47	40,300.51	35,644.47

Statement of assets and liabilities

(Rupees in lakhs)

	As at 31.03.2016	As at 31.03.2015
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
Share capital	5,650.07	5,650.07
Reserves and surplus	34,650.44	29,994.40
Sub-total - shareholders' funds	40,300.51	35,644.47
2 Non-current liabilities		
Long-term borrowings	515.82	1,020.65
Long-term provisions	253.99	203.90
Sub-total - non-current liabilities	769.81	1,224.55
3 Current liabilities		
Short-term borrowings	0.36	79.39
Trade payables	974.61	346.87
Other current liabilities	1,464.95	977.43
Short-term provisions	1,727.56	1,490.55
Sub-total - current liabilities	4,167.48	2,894.24
TOTAL - equity and liabilities	45,237.80	39,763.26



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**B ASSETS****1 Non-current assets**

Fixed assets

Tangible assets	15,222.50	13,880.68
Intangible assets	55.27	55.44
Capital work-in-progress	15,886.87	3,976.12
Deferred tax assets (net)	515.42	106.59
Long-term loans and advances	1,046.54	744.22
Other non-current assets	19.43	19.74
Sub-total - non-current assets	32,746.03	18,782.79

2 Current assets

Current investments	8,439.55	19,427.77
Inventories	658.65	410.13
Trade receivables	77.62	51.09
Cash and bank balances	2,803.84	830.83
Short-term loans and advances	378.56	233.18
Other current assets	133.55	27.47
Sub-total - current assets	12,491.77	20,980.47
TOTAL - assets	45,237.80	39,763.26

Notes:-

- The above financial results for the quarter and year ended 31 March 2016 have been reviewed by the Audit Committee of the Board and taken on record at the meeting of the Board of Directors held on 24 May 2016.
- The figures for the quarter ended 31 March 2016 are the balancing figures between the audited figures for the year ended 31 March 2016 and the unaudited figures for the nine months ended 31 December 2015 and the figures for the quarter ended 31 March 2015 are the balancing figures between the audited figures for the year ended 31 March 2015 and the unaudited figures for the nine months ended 31 December 2014. The figures for the quarter ended 31.12.15 have not been audited but have been subject to limited review by the Statutory Auditors.
- Utilisation of funds raised through Initial Public Offer (IPO) of equity shares for setting up of Amusement park at Hyderabad as follows:

Particulars	Amount
Issue proceeds	18,125.84
Less: Issue expenses	1,125.93
Net proceeds from IPO	16,999.91
Amount utilised up to year ended 31 March 2015	1,797.31
Amount utilised during the year ended 31 March 2016	12,982.72
Fund to be utilised (remain invested in bank deposit)	2,219.88

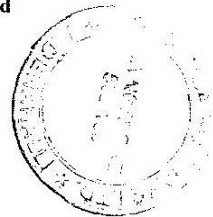
- The Board in their meeting held on 09 March 2016 declared and paid an interim dividend of Rs 1.50 per equity share of face value of Rs 10 per share. The board also recommended a final dividend of Rs 0.50 paise per equity share of face value of Rs 10 subject to the approval of the members in the ensuing Annual General Meeting.
- Figures for the previous periods/year have been regrouped/reclassified wherever necessary, in order to make them comparable.

Place: Bangalore

Date: 24.05.2016

For Wonderla Holidays Limited

Managing Director



B S R & Co. LLP

Chartered Accountants

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11-12/1 Inner Ring Road
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Independent Auditor's Report on Quarterly Financial Results and Annual Financial Results of Wonderla Holidays Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of Wonderla Holidays Limited

We have audited the accompanying annual financial results of Wonderla Holidays Limited ('the Company') for year ended 31 March 2016 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to the fact that the figures for the quarter ended 31 March 2016 and the corresponding quarter ended in the previous year as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the relevant financial year. Also the figures up to the end of the third quarter of the relevant financial year had only been reviewed and not subjected to audit.

These financial results have been prepared on the basis of the annual financial statements and reviewed quarterly financial results which are the responsibility of the Company's Management and have been approved by the Board of Directors in the meeting held on 24 May 2016. Our responsibility is to express an opinion on these financial results based on our audit of the annual financial statements which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard specified under Section 133 of the Companies Act, 2013 read with relevant rules 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India and in compliance with requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We conducted our audit in accordance with the Standards on Auditing generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by the Management. We believe that our audit provides a reasonable basis for our opinion.

B S R & Co. is partnership firm with
Registration No. BAA1223) converted into
B S R & Co. LLP (a Limited Liability Partnership
with LLP Registration No. AAB-61811
with effect from October 14, 2013

Registered Office:
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Mumbai - 400 011

B S R & Co. LLP

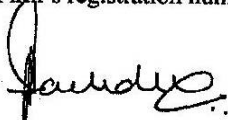
In our opinion and to the best of our information and according to the explanations given to us, these annual financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the year ended 31 March 2016.

for **B S R & Co. LLP**

Chartered Accountants

Firm's registration number: 101248W/ W-100022



Supreet Sachdev

Partner

Membership number: 205385

Bangalore

24 May 2016

FORM A (for Audit Report with unmodified opinion)
[Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015]

1	Name of the Company	Wonderla Holidays Limited
2	Annual financial statements for the year ended	31 st March, 2016
3	Type of Audit observation	Un-modified
4	Frequency of observation	Not Applicable
5	<p>Signed by -</p> <p>Arun K Chittilappilly Managing Director</p> <p>Nandakumar T Chief Financial Officer</p> <p>Supreet Sachdev Partner (M. No 205385) For B S R & Co. LLP Chartered Accountants (Firm Reg. No. 101248W/W-100022)</p> <p>George Joseph Audit Committee Chairman</p>	