

Date: 27/01/2025

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 and nine months ended 31st December, 2024. 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


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 and nine months ended December 31, 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 Registration Number: 008072S



Madhavi Kalva
Partner

Membership Number: 213550
UDIN: 25213550BMJNOU9471

Place: Bangalore
Date: January 27, 2025



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



Statement of unaudited financial results for the quarter and nine months ended 31 December 2024

Amount in Rs. Lakhs

S No.	Particulars	Quarter ended			Nine months ended		Year ended
		31 Dec 2024 (Unaudited)	30 Sep 2024 (Unaudited)	31 Dec 2023 (Unaudited)	31 Dec 2024 (Unaudited)	31 Dec 2023 (Unaudited)	31 Mar 2024 (Audited)
	Total revenue from operations	12,150.96	6,738.36	12,355.71	36,178.89	38,335.87	48,304.44
	Other income	498.79	384.23	596.41	1,340.34	1,783.52	2,298.08
1	Total income	12,649.75	7,122.59	12,952.12	37,519.23	40,119.39	50,602.52
2	Expenses						
	Cost of materials consumed	934.21	466.37	823.49	2,289.67	2,099.61	2,759.99
	Purchase of stock-in-trade	443.97	196.99	553.87	1,554.69	1,625.55	2,098.35
	Changes in inventories of stock-in-trade	81.41	121.11	(0.88)	51.04	(22.76)	(34.96)
	Employee benefits expense	2,096.49	2,001.34	1,489.62	6,137.72	4,555.86	6,257.92
	Finance costs	16.30	22.33	18.38	51.35	47.04	64.20
	Depreciation and amortization expenses	1,460.90	1,462.33	992.94	4,158.23	2,809.17	3,820.14
	Other expenses	4,878.89	4,061.33	4,041.94	13,400.20	10,901.67	14,504.68
	Total expenses	9,912.17	8,331.80	7,919.36	27,642.90	22,016.14	29,470.32
3	Profit/(loss) before tax (1-2)	2,737.58	(1,209.21)	5,032.76	9,876.33	18,103.25	21,132.20
4	Tax expense						
	Current tax	722.23	(299.73)	1,317.58	2,528.38	4,739.70	5,573.95
	Deferred tax (Refer Note 4)	(15.07)	(2,381.33)	(20.58)	(2,478.50)	(171.71)	(237.88)
5	Profit for the period (3-4)	2,030.42	1,471.85	3,735.76	9,826.45	13,535.26	15,796.13
	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	Remeasurements of defined benefit plans	(8.07)	(25.07)	10.04	(90.82)	(67.04)	(61.29)
	Income tax relating to items that will not be reclassified to profit or loss	2.03	6.31	(2.53)	22.86	16.87	15.43
6	Other comprehensive income	(6.04)	(18.76)	7.51	(67.96)	(50.17)	(45.86)
	Total comprehensive income (5+6)	2,024.38	1,453.09	3,743.27	9,758.49	13,485.09	15,750.27
7	Paid-up equity share capital (Face value of the share Rs.10/- each)	6,340.88	5,657.34	5,657.34	6,340.88	5,657.34	5,657.34
8	Reserves and surplus i.e. 'Other equity'						103,803.01
9	Earnings per share (face value of Rs.10/- each) (not annualised for the quarters)						
(a)	Basic in (Rs.)	3.44	2.60	6.60	17.09	23.93	27.93
(b)	Diluted in (Rs.)	3.43	2.59	6.60	17.03	23.93	27.84



(Handwritten signature)

Parks & Resorts

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 Our Locations : KOCHI | HYDERABAD | BHUBANESWAR | CHENNAI



Reporting of segment wise revenue, results and capital employed

S.No.	Particulars	Amount in Rs. Lakhs					
		Quarter ended			Nine months ended		Year ended
		31 Dec 2024 (Unaudited)	30 Sep 2024 (Unaudited)	31 Dec 2023 (Unaudited)	31 Dec 2024 (Unaudited)	31 Dec 2023 (Unaudited)	31 Mar 2024 (Audited)
1	Segment revenue						
	Operating revenue						
	Amusement parks and Resort	8,877.47	5,088.79	9,265.11	27,429.90	29,947.02	37,532.18
	Others	3,273.49	1,649.57	3,090.60	8,748.99	8,388.85	10,772.26
	Total operating revenue (a)	12,150.96	6,738.36	12,355.71	36,178.89	38,335.87	48,304.44
	Allocable other income						
	Amusement parks and Resort	55.46	42.72	99.65	157.96	186.12	204.10
	Unallocated*	443.33	341.51	496.76	1,182.38	1,597.40	2,093.98
	Total other income (b)	498.79	384.23	596.41	1,340.34	1,783.52	2,298.08
	Total revenue (a+b)	12,649.75	7,122.59	12,952.12	37,519.23	40,119.39	50,602.52
2	Segment result						
	Amusement parks and Resort	2,027.87	(933.38)	3,956.54	8,464.81	15,205.40	17,729.32
	Others	1,469.90	549.37	1,417.65	3,845.43	3,825.45	4,801.88
	Total	3,497.77	(384.01)	5,374.19	12,310.24	19,030.85	22,531.20
	Less: Unallocated expenses*	1,203.53	1,166.71	838.19	3,616.30	2,525.00	3,492.98
	Operating profit	2,294.24	(1,550.72)	4,536.00	8,693.94	16,505.85	19,038.22
	Add : Interest, dividend, gain from mutual funds and others	443.34	341.51	496.76	1,182.39	1,597.40	2,093.98
	Profit/(loss) before tax	2,737.58	(1,209.21)	5,032.76	9,876.33	18,103.25	21,132.20
3	Segment Assets						
	Amusement parks and Resort	119,203.27	113,938.93	92,086.82	119,203.27	92,086.82	100,195.28
	Others	336.35	382.66	351.53	336.35	351.53	359.65
	Unallocated*	65,672.38	15,048.83	28,740.17	65,672.38	28,740.17	23,276.05
	Total	185,212.00	129,370.42	121,178.52	185,212.00	121,178.52	123,830.98
4	Segment Liabilities						
	Amusement parks and Resort	6,183.99	5,349.25	4,496.48	6,183.99	4,496.48	4,833.28
	Others	262.35	298.47	274.19	262.35	274.19	280.53
	Unallocated*	7,607.45	7,503.26	9,345.41	7,607.45	9,345.41	9,256.82
	Total	14,053.79	13,150.98	14,116.08	14,053.79	14,116.08	14,370.63
5	Capital employed						
	(Segment assets - segment liabilities)						
	Amusement parks and Resort	113,019.27	108,589.68	87,590.34	113,019.27	87,590.34	95,362.00
	Others	74.00	84.19	77.34	74.00	77.34	79.12
	Unallocated*	58,064.94	7,545.57	19,394.76	58,064.94	19,394.76	14,019.23
	Total	171,158.21	116,219.44	107,062.44	171,158.21	107,062.44	109,460.35

*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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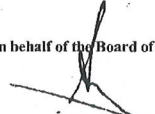


Notes:

- 1 The above financial results for the quarter and nine months ended 31 December 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 27 January 2025. The results for the quarter and nine months ended 31 December 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 In December 2024, the Company issued its equity shares under the qualified institutions placement ("QIP") scheme as specified under Chapter VIII of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009, as amended (the "SEBI ICDR Regulations"). Pursuant thereto, the Company issued 68,35,444 equity shares, having face value of Rs.10 each, for an aggregate sum of Rs.54,000 lakhs. The equity shares issued under the QIP scheme were listed on 9th December 2024 for trading on the National Stock Exchange of India Limited and BSE Limited. Accordingly, the paid-up equity share capital of the Company has increased from Rs.5,657.34 lakhs to Rs.6,340.88 lakhs during the quarter.
- 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, 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 Finance Act, 2024 amended Section 112 of the Income Tax Act, 1961 to reduce the rate of taxation on long-term capital gains arising from the transfer of long-term capital assets to 12.5%, and to withdraw the benefit of indexation for any transfers of capital assets made after 23 July 2024. Consequent to such amendment, the Company has accounted for deferred tax credit amounting to Rs. 2,408 lakhs attributable to fair value of freehold land during the previous quarter.

Place: Bengaluru
Date: 27 January 2025

For and on behalf of the Board of Directors


Arun K Chittilappilly
Managing Director



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Statement of unaudited financial results for the quarter and nine months ended 31 December 2024

Amount in Rs. Lakhs

S No.	Particulars	Quarter ended			Nine months ended		Year ended
		31 Dec 2024	30 Sep 2024	31 Dec 2023	31 Dec 2024	31 Dec 2023	31 Mar 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Total revenue from operations	12,150.96	6,738.36	12,355.71	36,178.89	38,335.87	48,304.44
	Other income	498.79	384.23	596.41	1,340.34	1,783.52	2,298.08
1	Total income	12,649.75	7,122.59	12,952.12	37,519.23	40,119.39	50,602.52
2	Expenses						
	Cost of materials consumed	934.21	466.37	823.49	2,289.67	2,099.61	2,759.99
	Purchase of stock-in-trade	443.97	196.99	553.87	1,554.69	1,625.55	2,098.35
	Changes in inventories of stock-in-trade	81.41	121.11	(0.88)	51.04	(22.76)	(34.96)
	Employee benefits expense	2,096.49	2,001.34	1,489.62	6,137.72	4,555.86	6,257.92
	Finance costs	16.30	22.33	18.38	51.35	47.04	64.20
	Depreciation and amortization expenses	1,460.90	1,462.33	992.94	4,158.23	2,809.17	3,820.14
	Other expenses	4,878.89	4,061.33	4,041.94	13,400.20	10,901.67	14,504.68
	Total expenses	9,912.17	8,331.80	7,919.36	27,642.90	22,016.14	29,470.32
3	Profit/(loss) before tax (1-2)	2,737.58	(1,209.21)	5,032.76	9,876.33	18,103.25	21,132.20
4	Tax expense						
	Current tax	722.23	(299.73)	1,317.58	2,528.38	4,739.70	5,573.95
	Deferred tax (Refer Note 4)	(15.07)	(2,381.33)	(20.58)	(2,478.50)	(171.71)	(237.88)
5	Profit for the period (3-4)	2,030.42	1,471.85	3,735.76	9,826.45	13,535.26	15,796.13
	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
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	Income tax relating to items that will not be reclassified to profit or loss	2.03	6.31	(2.53)	22.86	16.87	15.43
6	Other comprehensive income	(6.04)	(18.76)	7.51	(67.96)	(50.17)	(45.86)
	Total comprehensive income (5+6)	2,024.38	1,453.09	3,743.27	9,758.49	13,485.09	15,750.27
7	Paid-up equity share capital (Face value of the share Rs.10/- each)	6,340.88	5,657.34	5,657.34	6,340.88	5,657.34	5,657.34
8	Reserves and surplus i.e. 'Other equity'						103,803.01
9	Earnings per share (face value of Rs.10/- each) (not annualised for the quarters)						
(a)	Basic in (Rs.)	3.44	2.60	6.60	17.09	23.93	27.93
(b)	Diluted in (Rs.)	3.43	2.59	6.60	17.03	23.93	27.84

Reporting of segment wise revenue, results and capital employed
Amount in Rs. Lakhs

S No.	Particulars	Quarter ended			Nine months ended		Year ended
		31 Dec 2024	30 Sep 2024	31 Dec 2023	31 Dec 2024	31 Dec 2023	31 Mar 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment revenue						
	Operating revenue						
	Amusement parks and Resort	8,877.47	5,088.79	9,265.11	27,429.90	29,947.02	37,532.18
	Others	3,273.49	1,649.57	3,090.60	8,748.99	8,388.85	10,772.26
	Total operating revenue (a)	12,150.96	6,738.36	12,355.71	36,178.89	38,335.87	48,304.44
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	Amusement parks and Resort	55.46	42.72	99.65	157.96	186.12	204.10
	Unallocated*	443.33	341.51	496.76	1,182.38	1,597.40	2,093.98
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	Total revenue (a+b)	12,649.75	7,122.59	12,952.12	37,519.23	40,119.39	50,602.52
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	Amusement parks and Resort	2,027.87	(933.38)	3,956.54	8,464.81	15,205.40	17,729.32
	Others	1,469.90	549.37	1,417.65	3,845.43	3,825.45	4,801.88
	Total	3,497.77	(384.01)	5,374.19	12,310.24	19,030.85	22,531.20
	Less: Unallocated expenses*	1,203.53	1,166.71	838.19	3,616.30	2,525.00	3,492.98
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	Total	185,212.00	129,370.42	121,178.52	185,212.00	121,178.52	123,830.98
4	Segment Liabilities						
	Amusement parks and Resort	6,183.99	5,349.25	4,496.48	6,183.99	4,496.48	4,833.28
	Others	262.35	298.47	274.19	262.35	274.19	280.53
	Unallocated*	7,607.45	7,503.26	9,345.41	7,607.45	9,345.41	9,256.82
	Total	14,053.79	13,150.98	14,116.08	14,053.79	14,116.08	14,370.63
5	Capital employed						
	(Segment assets - segment liabilities)						
	Amusement parks and Resort	113,019.27	108,589.68	87,590.34	113,019.27	87,590.34	95,362.00
	Others	74.00	84.19	77.34	74.00	77.34	79.12
	Unallocated*	58,064.94	7,545.57	19,394.76	58,064.94	19,394.76	14,019.23
	Total	171,158.21	116,219.44	107,062.44	171,158.21	107,062.44	109,460.35

*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.

Notes:

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For and on behalf of the Board of Directors

Place: Bengaluru
Date: 27 January 2025

Arun K Chittilappilly
Managing Director