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

Date: 02/11/2026

The General Manager, Listing Department, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001. Scrip Code: 538268	**The Vice President, Listing Department, National Stock Exchange of India Limited,** 'Exchange Plaza', Bandra Kurla Complex, Bandra (East), Mumbai - 400 051. 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 six months ended 30th September, 2026. A copy of the same along the Limited review report is enclosed.

- Allotted 6,848 shares at Rs. 10 each to 7 employees pursuant to Employee Stock Option Scheme 2016. The shares allotted rank pari-passu with the existing shares.

- Granted 9,500 stock options to 2 employees of the Company. The options granted would vest equally over a period of four years. The exercise of options shall be subject to performance criteria as may be approved by the Board from time to time. 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 11.45 a.m and concluded at 1.30 p.m.

Yours faithfully,
For Wonderla Holidays Limited

Srinivasulu Raju Yellamraju

Digitally signed by Srinivasulu Raju Yellamraju
DN: cn=Srinivasulu Raju Yellamraju, c=IN, o=Personal, email=ysraju27@gmail.com
Date: 2026.11.02 13:32:30 +05'30'

Srinivasulu Raju Y
Company Secretary

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WONDERLA PARKS AND RESORTS

Statement of unaudited financial results for the quarter and six months ended 30 September 2026

Amount in Rs. Lakhs

S No.	Particulars	Quarter ended			Six months ended		Year ended
		30 Sep 2026	30 Jun 2026	30 Sep 2025	30 Sep 2026	30 Sep 2025	31 Mar 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue from operations	11,657.02	24,262.84	8,015.29	35,919.86	24,839.66	51,877.23
	Other income	910.52	947.37	836.29	1,857.89	1,918.08	3,230.67
1	**Total income**	**12,567.54**	**25,210.21**	**8,851.58**	**37,777.75**	**26,757.74**	**55,107.90**
2	**Expenses**						
	Cost of materials consumed	858.64	1,394.33	626.92	2,252.97	1,645.45	3,577.07
	Purchase of stock-in-trade	449.43	960.44	301.86	1,409.87	1,038.78	2,280.89
	Changes in inventories of stock-in-trade	19.25	11.26	14.69	30.51	(40.21)	(118.57)
	Employee benefits expense	2,603.00	2,864.06	2,069.35	5,467.06	4,054.46	8,944.52
	Finance costs	34.78	13.78	11.32	48.56	22.78	63.13
	Depreciation and amortisation expenses	2,772.62	2,838.64	1,772.89	5,611.26	3,462.00	8,348.93
	Other expenses	5,626.10	7,781.16	4,254.01	13,407.26	9,724.43	20,736.78
	Total expenses	**12,363.82**	**15,863.67**	**9,051.04**	**28,227.49**	**19,907.69**	**43,832.75**
3	**Profit before tax and exceptional item (1-2)**	**203.72**	**9,346.54**	**(199.46)**	**9,550.26**	**6,850.05**	**11,275.15**
	Exceptional item						
	Impact of new labour code *(Refer note 5)*	-	-	-	-	-	441.74
	Profit before tax	**203.72**	**9,346.54**	**(199.46)**	**9,550.26**	**6,850.05**	**10,833.41**
4	**Tax expense**						
	Current tax	(101.36)	2,245.90	40.37	2,144.54	1,894.66	2,455.50
	Deferred tax charge/(credit)	300.02	(179.02)	(65.17)	121.00	(127.35)	204.47
5	**Profit for the period (3-4)**	**5.06**	**7,279.66**	**(174.66)**	**7,284.72**	**5,082.74**	**8,173.44**
	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	Remeasurements of defined benefit plans	3.17	(100.42)	22.45	(97.25)	(11.28)	17.51
	Income tax relating to items that will not be reclassified to profit or loss	(0.80)	25.28	(5.65)	24.48	2.84	(4.41)
6	**Other comprehensive income / (loss)**	**2.37**	**(75.14)**	**16.80**	**(72.77)**	**(8.44)**	**13.10**
	Total comprehensive income (5+6)	**7.43**	**7,204.52**	**(157.86)**	**7,211.95**	**5,074.30**	**8,186.54**
7	Paid-up equity share capital (Face value of the share Rs.10/- each)	6,346.52	6,345.01	6,341.65	6,346.52	6,341.65	6,342.28
8	Reserves and surplus i.e. 'Other equity'						1,73,347.40
9	**Earnings per share (face value of Rs.10/- each)** (not annualised for the quarters)						
(a)	Basic in (Rs.)	0.01	11.48	(0.27)	11.48	8.02	12.89
(b)	Diluted in (Rs.)	0.01	11.42	(0.28)	11.43	7.98	12.83

DELOITTE HASKINS & SELLS * BENGALURU * REGISTERED ACCOUNTANTS

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Reporting of segment wise revenue, results and capital employed

Amount in Rs. Lakhs

S No.	Particulars	Quarter ended			Six months ended		Year ended
		30 Sep 2026	30 Jun 2026	30 Sep 2025	30 Sep 2026	30 Sep 2025	31 Mar 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Segment revenue**						
	Operating revenue						
	Amusement parks and Resort	8,446.91	17,926.93	6,030.18	26,373.84	18,967.44	38,727.07
	Others	3,210.11	6,335.91	1,985.11	9,546.02	5,872.22	13,150.16
	Total operating revenue (a)	**11,657.02**	**24,262.84**	**8,015.29**	**35,919.86**	**24,839.66**	**51,877.23**
	Allocable other income						
	Amusement parks and Resort	54.70	66.98	53.23	121.68	152.67	247.88
	Unallocated*	855.82	880.39	783.06	1,736.21	1,765.41	2,982.79
	Total other income (b)	**910.52**	**947.37**	**836.29**	**1,857.89**	**1,918.08**	**3,230.67**
	Total revenue (a+b)	**12,567.54**	**25,210.21**	**8,851.58**	**37,777.75**	**26,757.74**	**55,107.90**
2	**Segment result**						
	Amusement parks and Resort	(714.05)	6,614.50	(483.90)	5,900.45	4,818.20	7,296.40
	Others	1,465.30	3,416.59	734.73	4,881.89	2,517.03	5,872.16
	Total	**751.25**	**10,031.09**	**250.83**	**10,782.34**	**7,335.23**	**13,168.56**
	Less: Unallocated expenses*	1,403.35	1,564.94	1,233.35	2,968.29	2,250.59	5,317.94
	Operating profit	**(652.10)**	**8,466.15**	**(982.52)**	**7,814.05**	**5,084.64**	**7,850.62**
	Add : Interest, dividend, gain from mutual funds and others	855.82	880.39	783.06	1,736.21	1,765.41	2,982.79
	Profit before tax	**203.72**	**9,346.54**	**(199.46)**	**9,550.26**	**6,850.05**	**10,833.41**
3	**Segment Assets**						
	Amusement parks and Resort	1,43,980.62	1,45,717.98	1,41,859.33	1,43,980.62	1,41,859.33	1,47,246.85
	Others	322.39	342.06	385.95	322.39	385.95	512.39
	Unallocated*	56,534.04	59,654.50	47,466.20	56,534.04	47,466.20	46,940.00
	Total	**2,00,837.05**	**2,05,714.54**	**1,89,711.48**	**2,00,837.05**	**1,89,711.48**	**1,94,699.24**
4	**Segment Liabilities**						
	Amusement parks and Resort	6,188.87	8,136.73	5,689.26	6,188.87	5,689.26	6,664.31
	Others	251.46	266.81	301.04	251.46	301.04	399.66
	Unallocated*	8,507.30	10,286.46	7,561.64	8,507.30	7,561.64	7,945.59
	Total	**14,947.63**	**18,690.00**	**13,551.94**	**14,947.63**	**13,551.94**	**15,009.56**
5	**Capital employed**						
	(Segment assets - segment liabilities)						
	Amusement parks and Resort	1,37,791.75	1,37,581.25	1,36,170.07	1,37,791.75	1,36,170.07	1,40,582.54
	Others	70.93	75.25	84.91	70.93	84.91	112.73
	Unallocated*	48,026.74	49,368.04	39,904.56	48,026.74	39,904.56	38,994.41
	Total	**1,85,889.42**	**1,87,024.54**	**1,76,159.54**	**1,85,889.42**	**1,76,159.54**	**1,79,689.68**

*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, liabilities and expenses are not allocated to those segments as they are also managed on a corporate level.

DELOITTE HASKINS & SELLS * REGISTERED ACCOUNTANTS * BENGALURU

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WONDERLA PARKS AND RESORTS

Balance Sheet

Amount in Rs. Lakhs

S No.	Particulars	As at 30 Sep 2026	As at 31 March 2026
A	**ASSETS**	(Unaudited)	(Audited)
1	**Non-current assets**		
	Property, plant and equipment	1,35,145.72	1,30,766.58
	Right of use assets	955.78	983.40
	Capital work-in-progress	3,397.51	10,293.92
	Other intangible assets	282.02	466.52
	Intangible assets under development	2.03	-
	Financial assets		
	(i) Loans	9.02	11.28
	(ii) Other financial assets	278.24	252.25
	Income tax assets (net)	48.76	48.76
	Other non current assets	2,616.90	3,597.14
	Total non-current assets	**1,42,735.98**	**1,46,419.85**
2	**Current assets**		
	Inventories	2,033.41	1,854.67
	Financial assets		
	(i) Investments	50,485.77	40,248.11
	(ii) Trade receivables	252.60	269.19
	(iii) Cash and cash equivalents	1,600.69	1,679.51
	(iv) Bank balance other than (iii) above	52.71	479.00
	(v) Loans	82.32	75.87
	(vi) Other financial assets	80.21	18.17
	Other current assets	3,513.36	3,654.87
	Total current assets	**58,101.07**	**48,279.39**
	Total assets	**2,00,837.05**	**1,94,699.24**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	Equity share capital	6,346.52	6,342.28
	Other equity	1,79,542.90	1,73,347.40
	Total equity	**1,85,889.42**	**1,79,689.68**
2	**Liabilities**		
	Non-current liabilities		
	Financial liabilities		
	(i) Borrowings	108.65	123.97
	(ii) Lease liabilities	419.95	437.12
	Provisions	1,269.46	1,599.19
	Deferred tax liabilities (net)	5,288.94	5,192.42
	Total non-current liabilities	**7,087.00**	**7,352.70**
	Current liabilities		
	Financial liabilities		
	(i) Borrowings	29.80	28.55
	(ii) Lease liabilities	38.86	35.46
	(iii) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	378.38	581.18
	Total outstanding dues of creditors other than micro enterprises and small enterprises	4,622.39	4,451.57
	(iv) Other financial liabilities	599.97	951.69
	Other current liabilities	991.96	1,100.05
	Provisions	1,199.27	508.36
	Total current liabilities	**7,860.63**	**7,656.86**
	Total liabilities	**14,947.63**	**15,009.56**
	Total equity and liabilities	**2,00,837.05**	**1,94,699.24**

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WONDERLA PARKS AND RESORTS

Statement of cash flows

Amount in Rs. Lakhs

Particulars	For the six months ended 30 Sep 2026 (Unaudited)	For the six months ended 30 Sep 2025 (Unaudited)
Cash flow from operating activities		
Profit after tax	**7,284.72**	**5,082.74**
Adjustments:		
Income tax expense	2,265.54	1,767.31
Finance costs	48.56	22.78
Depreciation and amortisation expenses	5,611.26	3,462.00
Interest income	(47.33)	(1,000.83)
Employee stock option expense	250.95	(15.85)
Profit on sale of property, plant and equipment (net)	(2.82)	(59.16)
Property, plant and equipment written - off	18.76	36.73
Fair value gain on financial assets measured at fair value through profit or loss	(1,305.92)	(490.00)
Gain from investment in mutual funds	(382.97)	(274.58)
Operating cash inflows before working capital changes	**13,740.75**	**8,531.14**
Changes in loans	(4.19)	3.47
Changes in other financial assets	(56.51)	(1,962.93)
Changes in other assets	511.09	(426.98)
Changes in inventories	(178.74)	(481.16)
Changes in trade receivables	16.59	262.60
Changes in provisions	(373.75)	106.23
Changes in trade payables	(31.98)	(104.46)
Changes in other financial liabilities	(0.32)	4.80
Changes in other current liabilities	(108.09)	(198.85)
Cash generated from operating activities	**13,514.85**	**5,733.86**
Income taxes paid	(1,506.86)	(1,513.75)
Net cash generated from operating activities (A)	**12,007.99**	**4,220.11**
Cash flow from investing activities		
Purchase of property, plant and equipment, capital work-in- progress and intangible assets	(2,644.13)	(15,690.17)
Proceeds from sale of property, plant and equipment	3.57	22.44
Investment in mutual funds	(24,447.70)	(29,598.52)
Proceeds from sale of investment in mutual funds	15,898.92	17,500.00
Other balances with banks	426.29	37,660.42
Interest received	15.80	1,797.33
Net cash used in investing activities (B)	**(10,747.25)**	**11,691.50**
Cash flow from financing activities		
Repayment of lease liabilities	(13.77)	(10.74)
Interest paid	(48.55)	(22.78)
Proceeds from issue of equity share capital	4.24	0.77
Proceeds/(repayments) from borrowings	(14.07)	13.49
Dividends paid	(1,267.41)	(1,268.22)
Net cash used in financing activities (C)	**(1,339.56)**	**(1,287.48)**
Net decrease in cash and cash equivalents (A+B+C)	**(78.82)**	**14,624.13**
Cash and cash equivalents at the beginning of the period	1,679.51	1,924.20
Cash and cash equivalents at the end of the period	**1,600.69**	**16,548.33**

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Notes:

1 The above unaudited financial results for the quarter and six months ended 30 September 2026 ("the Statement") have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 2 November 2026 and the results for the quarter and six months ended 30 September 2026 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 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.

4 The new glamping pods named "Isle" commenced operations with effect from 9 May, 2025. The fifth amusement park at Chennai commenced commercial operations with effect from 2 December 2025. Accordingly figures for the previous periods are not comparable.

5 On November 21, 2025, the Government of India notified the four Labour Codes-the Code on Wages, 2019; Industrial Relations Code, 2020; Code on Social Security, 2020; and Occupational Safety, Health and Working Conditions Code, 2020 consolidating 29 prior labour laws. The Ministry of Labour & Employment released the Central Rules and FAQs to help evaluate the financial implications of these regulatory changes. During the year ended March 31, 2026, the Company had assessed and disclosed the incremental impact of the implementation of the new labour codes based the best available information, in line with guidance from the Institute of Chartered Accountants of India. Accordingly, net past service cost resulting from plan amendments amounting to Rs. 281.88 lakhs and net increase in compensated absences liability amounting to Rs. 159.86 lakhs has been recognised in the Statement of Profit and Loss and has been disclosed as "Exceptional items".

6 "Bangalore Resort" has been renamed to "Terrea" with effect from 14 April, 2026.

For and on behalf of the Board of Directors

Place: Bengaluru
Date: 2 November 2026

Managing Director and Executive Chairman

DELOITTE HASKINS & SELLS * CHARTERED ACCOUNTANTS * BENGALURU

WONDERLA HOLIDAYS LIMITED * BANGALORE 560 042 * Dickenson Road

Deloitte
Haskins & Sells

Chartered Accountants
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Bengaluru-560 001
Karnataka, India

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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

1. 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, 2026 ("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: 26213550TUCWMG4609

Place: Bangalore
Date: November 2, 2026

Statement of unaudited financial results for the quarter and six months ended 30 September 2026

Amount in Rs. Lakhs

S No.	Particulars	Quarter ended			Six months ended		Year ended
		30 Sep 2026	30 Jun 2026	30 Sep 2025	30 Sep 2026	30 Sep 2025	31 Mar 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue from operations	11,657.02	24,262.84	8,015.29	35,919.86	24,839.66	51,877.23
	Other income	910.52	947.37	836.29	1,857.89	1,918.08	3,230.67
1	**Total income**	**12,567.54**	**25,210.21**	**8,851.58**	**37,777.75**	**26,757.74**	**55,107.90**
2	**Expenses**						
	Cost of materials consumed	858.64	1,394.33	626.92	2,252.97	1,645.45	3,577.07
	Purchase of stock-in-trade	449.43	960.44	301.86	1,409.87	1,038.78	2,280.89
	Changes in inventories of stock-in-trade	19.25	11.26	14.69	30.51	(40.21)	(118.57)
	Employee benefits expense	2,603.00	2,864.06	2,069.35	5,467.06	4,054.46	8,944.52
	Finance costs	34.78	13.78	11.32	48.56	22.78	63.13
	Depreciation and amortisation expenses	2,772.62	2,838.64	1,772.89	5,611.26	3,462.00	8,348.93
	Other expenses	5,626.10	7,781.16	4,254.01	13,407.26	9,724.43	20,736.78
	Total expenses	**12,363.82**	**15,863.67**	**9,051.04**	**28,227.49**	**19,907.69**	**43,832.75**
3	**Profit before tax and exceptional item (1-2)**	**203.72**	**9,346.54**	**(199.46)**	**9,550.26**	**6,850.05**	**11,275.15**
	Exceptional item						
	Impact of new labour code *(Refer note 5)*	-	-	-	-	-	441.74
	Profit before tax	**203.72**	**9,346.54**	**(199.46)**	**9,550.26**	**6,850.05**	**10,833.41**
4	**Tax expense**						
	Current tax	(101.36)	2,245.90	40.37	2,144.54	1,894.66	2,455.50
	Deferred tax charge/(credit)	300.02	(179.02)	(65.17)	121.00	(127.35)	204.47
5	**Profit for the period (3-4)**	**5.06**	**7,279.66**	**(174.66)**	**7,284.72**	**5,082.74**	**8,173.44**
	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	Remeasurements of defined benefit plans	3.17	(100.42)	22.45	(97.25)	(11.28)	17.51
	Income tax relating to items that will not be reclassified to profit or loss	(0.80)	25.28	(5.65)	24.48	2.84	(4.41)
6	**Other comprehensive income / (loss)**	**2.37**	**(75.14)**	**16.80**	**(72.77)**	**(8.44)**	**13.10**
	Total comprehensive income (5+6)	**7.43**	**7,204.52**	**(157.86)**	**7,211.95**	**5,074.30**	**8,186.54**
7	Paid-up equity share capital (Face value of the share Rs.10/- each)	6,346.52	6,345.01	6,341.65	6,346.52	6,341.65	6,342.28
8	Reserves and surplus i.e. 'Other equity'						1,73,347.40
9	**Earnings per share (face value of Rs.10/- each)** (not annualised for the quarters)						
(a)	Basic in (Rs.)	0.01	11.48	(0.27)	11.48	8.02	12.89
(b)	Diluted in (Rs.)	0.01	11.42	(0.28)	11.43	7.98	12.83

Reporting of segment wise revenue, results and capital employed

Amount in Rs. Lakhs

S No.	Particulars	Quarter ended			Six months ended		Year ended
		30 Sep 2026	30 Jun 2026	30 Sep 2025	30 Sep 2026	30 Sep 2025	31 Mar 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Segment revenue**						
	Operating revenue						
	Amusement parks and Resort	8,446.91	17,926.93	6,030.18	26,373.84	18,967.44	38,727.07
	Others	3,210.11	6,335.91	1,985.11	9,546.02	5,872.22	13,150.16
	Total operating revenue (a)	**11,657.02**	**24,262.84**	**8,015.29**	**35,919.86**	**24,839.66**	**51,877.23**
	Allocable other income						
	Amusement parks and Resort	54.70	66.98	53.23	121.68	152.67	247.88
	Unallocated*	855.82	880.39	783.06	1,736.21	1,765.41	2,982.79
	Total other income (b)	**910.52**	**947.37**	**836.29**	**1,857.89**	**1,918.08**	**3,230.67**
	Total revenue (a+b)	**12,567.54**	**25,210.21**	**8,851.58**	**37,777.75**	**26,757.74**	**55,107.90**
2	**Segment result**						
	Amusement parks and Resort	(714.05)	6,614.50	(483.90)	5,900.45	4,818.20	7,296.40
	Others	1,465.30	3,416.59	734.73	4,881.89	2,517.03	5,872.16
	Total	**751.25**	**10,031.09**	**250.83**	**10,782.34**	**7,335.23**	**13,168.56**
	Less: Unallocated expenses*	1,403.35	1,564.94	1,233.35	2,968.29	2,250.59	5,317.94
	Operating profit	**(652.10)**	**8,466.15**	**(982.52)**	**7,814.05**	**5,084.64**	**7,850.62**
	Add : Interest, dividend, gain from mutual funds and others	855.82	880.39	783.06	1,736.21	1,765.41	2,982.79
	Profit before tax	**203.72**	**9,346.54**	**(199.46)**	**9,550.26**	**6,850.05**	**10,833.41**
3	**Segment Assets**						
	Amusement parks and Resort	1,43,980.62	1,45,717.98	1,41,859.33	1,43,980.62	1,41,859.33	1,47,246.85
	Others	322.39	342.06	385.95	322.39	385.95	512.39
	Unallocated*	56,534.04	59,654.50	47,466.20	56,534.04	47,466.20	46,940.00
	Total	**2,00,837.05**	**2,05,714.54**	**1,89,711.48**	**2,00,837.05**	**1,89,711.48**	**1,94,699.24**
4	**Segment Liabilities**						
	Amusement parks and Resort	6,188.87	8,136.73	5,689.26	6,188.87	5,689.26	6,664.31
	Others	251.46	266.81	301.04	251.46	301.04	399.66
	Unallocated*	8,507.30	10,286.46	7,561.64	8,507.30	7,561.64	7,945.59
	Total	**14,947.63**	**18,690.00**	**13,551.94**	**14,947.63**	**13,551.94**	**15,009.56**
5	**Capital employed**						
	(Segment assets - segment liabilities)						
	Amusement parks and Resort	1,37,791.75	1,37,581.25	1,36,170.07	1,37,791.75	1,36,170.07	1,40,582.54
	Others	70.93	75.25	84.91	70.93	84.91	112.73
	Unallocated*	48,026.74	49,368.04	39,904.56	48,026.74	39,904.56	38,994.41
	Total	**1,85,889.42**	**1,87,024.54**	**1,76,159.54**	**1,85,889.42**	**1,76,159.54**	**1,79,689.68**

*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, liabilities and expenses are not allocated to those segments as they are also managed on a corporate level.

Balance Sheet *Amount in Rs. Lakhs*

S No.	Particulars	As at 30 Sep 2026	As at 31 March 2026
A	**ASSETS**	(Unaudited)	(Audited)
1	**Non-current assets**		
	Property, plant and equipment	1,35,145.72	1,30,766.58
	Right of use assets	955.78	983.40
	Capital work-in-progress	3,397.51	10,293.92
	Other intangible assets	282.02	466.52
	Intangible assets under development	2.03	-
	Financial assets		
	(i) Loans	9.02	11.28
	(ii) Other financial assets	278.24	252.25
	Income tax assets (net)	48.76	48.76
	Other non current assets	2,616.90	3,597.14
	Total non-current assets	**1,42,735.98**	**1,46,419.85**
2	**Current assets**		
	Inventories	2,033.41	1,854.67
	Financial assets		
	(i) Investments	50,485.77	40,248.11
	(ii) Trade receivables	252.60	269.19
	(iii) Cash and cash equivalents	1,600.69	1,679.51
	(iv) Bank balance other than (iii) above	52.71	479.00
	(v) Loans	82.32	75.87
	(vi) Other financial assets	80.21	18.17
	Other current assets	3,513.36	3,654.87
	Total current assets	**58,101.07**	**48,279.39**
	Total assets	**2,00,837.05**	**1,94,699.24**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	Equity share capital	6,346.52	6,342.28
	Other equity	1,79,542.90	1,73,347.40
	Total equity	**1,85,889.42**	**1,79,689.68**
2	**Liabilities**		
	Non-current liabilities		
	Financial liabilities		
	(i) Borrowings	108.65	123.97
	(ii) Lease liabilities	419.95	437.12
	Provisions	1,269.46	1,599.19
	Deferred tax liabilities (net)	5,288.94	5,192.42
	Total non-current liabilities	**7,087.00**	**7,352.70**
	Current liabilities		
	Financial liabilities		
	(i) Borrowings	29.80	28.55
	(ii) Lease liabilities	38.86	35.46
	(iii) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	378.38	581.18
	Total outstanding dues of creditors other than micro enterprises and small enterprises	4,622.39	4,451.57
	(iv) Other financial liabilities	599.97	951.69
	Other current liabilities	991.96	1,100.05
	Provisions	1,199.27	508.36
	Total current liabilities	**7,860.63**	**7,656.86**
	Total liabilities	**14,947.63**	**15,009.56**
	Total equity and liabilities	**2,00,837.05**	**1,94,699.24**

Statement of cash flows

Amount in Rs. Lakhs

Particulars	For the six months ended 30 Sep 2026 (Unaudited)	For the six months ended 30 Sep 2025 (Unaudited)
Cash flow from operating activities		
Profit after tax	**7,284.72**	**5,082.74**
Adjustments:		
Income tax expense	2,265.54	1,767.31
Finance costs	48.56	22.78
Depreciation and amortisation expenses	5,611.26	3,462.00
Interest income	(47.33)	(1,000.83)
Employee stock option expense	250.95	(15.85)
Profit on sale of property, plant and equipment (net)	(2.82)	(59.16)
Property, plant and equipment written - off	18.76	36.73
Fair value gain on financial assets measured at fair value through profit or loss	(1,305.92)	(490.00)
Gain from investment in mutual funds	(382.97)	(274.58)
Operating cash inflows before working capital changes	**13,740.75**	**8,531.14**
Changes in loans	(4.19)	3.47
Changes in other financial assets	(56.51)	(1,962.93)
Changes in other assets	511.09	(426.98)
Changes in inventories	(178.74)	(481.16)
Changes in trade receivables	16.59	262.60
Changes in provisions	(373.75)	106.23
Changes in trade payables	(31.98)	(104.46)
Changes in other financial liabilities	(0.32)	4.80
Changes in other current liabilities	(108.09)	(198.85)
Cash generated from operating activities	**13,514.85**	**5,733.86**
Income taxes paid	(1,506.86)	(1,513.75)
Net cash generated from operating activities (A)	**12,007.99**	**4,220.11**
Cash flow from investing activities		
Purchase of property, plant and equipment, capital work-in- progress and intangible assets	(2,644.13)	(15,690.17)
Proceeds from sale of property, plant and equipment	3.57	22.44
Investment in mutual funds	(24,447.70)	(29,598.52)
Proceeds from sale of investment in mutual funds	15,898.92	17,500.00
Other balances with banks	426.29	37,660.42
Interest received	15.80	1,797.33
Net cash used in investing activities (B)	**(10,747.25)**	**11,691.50**
Cash flow from financing activities		
Repayment of lease liabilities	(13.77)	(10.74)
Interest paid	(48.55)	(22.78)
Proceeds from issue of equity share capital	4.24	0.77
Proceeds/(repayments) from borrowings	(14.07)	13.49
Dividends paid	(1,267.41)	(1,268.22)
Net cash used in financing activities (C)	**(1,339.56)**	**(1,287.48)**
Net decrease in cash and cash equivalents (A+B+C)	**(78.82)**	**14,624.13**
Cash and cash equivalents at the beginning of the period	1,679.51	1,924.20
Cash and cash equivalents at the end of the period	**1,600.69**	**16,548.33**

Notes:

1 The above unaudited financial results for the quarter and six months ended 30 September 2026 ("the Statement") have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 2 November 2026 and the results for the quarter and six months ended 30 September 2026 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 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.

4 The new glamping pods named "Isle" commenced operations with effect from 9 May, 2025. The fifth amusement park at Chennai commenced commercial operations with effect from 2 December 2025. Accordingly figures for the previous periods are not comparable.

5 On November 21, 2025, the Government of India notified the four Labour Codes-the Code on Wages, 2019; Industrial Relations Code, 2020; Code on Social Security, 2020; and Occupational Safety, Health and Working Conditions Code, 2020 consolidating 29 prior labour laws. The Ministry of Labour & Employment released the Central Rules and FAQs to help evaluate the financial implications of these regulatory changes. During the year ended March 31, 2026, the Company had assessed and disclosed the incremental impact of the implementation of the new labour codes based the best available information, in line with guidance from the Institute of Chartered Accountants of India. Accordingly, net past service cost resulting from plan amendments amounting to Rs. 281.88 lakhs and net increase in compensated absences liability amounting to Rs. 159.86 lakhs has been recognised in the Statement of Profit and Loss and has been disclosed as "Exceptional items".

6 "Bangalore Resort" has been renamed to "Terrea" with effect from 14 April, 2026.

For and on behalf of the Board of Directors

Place: Bengaluru
Date: 2 November 2026

Managing Director and Executive Chairman