

Date: 04/02/2026

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, 2025. A copy of the same along with Limited Review report is enclosed.
- Granted 8,500 stock options under Employee Stock Option Scheme (ESOS).

The meeting commenced at 12.00 p.m. and concluded at 1.45 p.m.

Yours faithfully,
For Wonderla Holidays Limited

Srinivasulu Raju Y
Company Secretary

Parks & Resorts

Statement of unaudited financial results for the quarter and nine months ended 31 December 2025

Amount in Rs. Lakhs

S No.	Particulars	Quarter ended			Nine months ended		Year ended
		31 Dec 2025	30 Sep 2025	31 Dec 2024	31 Dec 2025	31 Dec 2024	31 Mar 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Total revenue from operations	13,453.00	8,015.29	12,150.96	38,292.66	36,178.89	45,857.08
	Other income	692.32	836.29	498.79	2,610.40	1,340.34	2,421.03
1	Total income	14,145.32	8,851.58	12,649.75	40,903.06	37,519.23	48,278.11
2	Expenses						
	Cost of materials consumed	1,020.88	626.92	934.21	2,666.33	2,289.67	3,015.52
	Purchase of stock-in-trade	734.31	301.86	443.97	1,773.09	1,554.69	2,007.07
	Changes in inventories of stock-in-trade	(160.69)	14.69	81.41	(200.90)	51.04	26.84
	Employee benefits expense	2,286.43	2,069.35	2,096.49	6,340.89	6,137.72	8,153.07
	Finance costs	26.26	11.32	16.30	49.04	51.35	72.95
	Depreciation and amortization expenses	2,098.93	1,772.89	1,460.90	5,560.93	4,158.23	5,712.15
	Other expenses	5,549.45	4,254.01	4,878.89	15,273.88	13,400.20	17,935.49
	Total expenses	11,555.57	9,051.04	9,912.17	31,463.26	27,642.90	36,923.09
3	Profit before tax and exceptional item (1-2)	2,589.75	(199.46)	2,737.58	9,439.80	9,876.33	11,355.02
	Exceptional item						
	Impact of new labour code (Refer note 7)	805.22	-	-	805.22	-	-
	Profit before tax	1,784.53	(199.46)	2,737.58	8,634.58	9,876.33	11,355.02
4	Tax expense						
	Current tax	270.41	40.37	722.23	2,165.07	2,528.38	2,942.74
	Deferred tax (Refer note 6)	65.72	(65.17)	(15.07)	(61.63)	(2,478.50)	(2,515.16)
5	Profit for the period (3-4)	1,448.40	(174.66)	2,030.42	6,531.14	9,826.45	10,927.44
	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	Remeasurements of defined benefit plans	(17.64)	22.45	(8.07)	(28.92)	(90.82)	(96.33)
	Income tax relating to items that will not be reclassified to profit or loss	4.44	(5.65)	2.03	7.28	22.86	24.25
6	Other comprehensive income	(13.20)	16.80	(6.04)	(21.64)	(67.96)	(72.08)
	Total comprehensive income (5+6)	1,435.20	(157.86)	2,024.38	6,509.50	9,758.49	10,855.36
7	Paid-up equity share capital						
	(Face value of the share Rs.10/- each)	6,342.28	6,341.65	6,340.88	6,342.28	6,340.88	6,340.88
8	Reserves and surplus i.e. 'Other equity'						1,66,027.61
9	Earnings per share (face value of Rs.10/- each)						
	(not annualised for the quarters)						
(a)	Basic in (Rs.)	2.28	(0.27)	3.44	10.30	17.09	18.61
(b)	Diluted in (Rs.)	2.27	(0.28)	3.43	10.25	17.03	18.55



(Handwritten signature)

Parks & Resorts

Registered Office Address : 28th KM, Mysore Road, Bengaluru-562 109, Ph: 080 37230333 | Email: mail.blr@wonderla.com

Our Locations : KOCHI | HYDERABAD | BHUBANESWAR | CHENNAI

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 2025 (Unaudited)	30 Sep 2025 (Unaudited)	31 Dec 2024 (Unaudited)	31 Dec 2025 (Unaudited)	31 Dec 2024 (Unaudited)	31 Mar 2025 (Audited)
1	Segment revenue						
	Operating revenue						
	Amusement parks and Resort	9,735.16	6,030.18	8,877.47	28,702.60	27,429.90	34,591.21
	Others	3,717.84	1,985.11	3,273.49	9,590.06	8,748.99	11,265.87
	Total operating revenue (a)	13,453.00	8,015.29	12,150.96	38,292.66	36,178.89	45,857.08
	Allocable other income						
	Amusement parks and Resort	41.59	53.23	55.46	194.26	157.96	202.38
	Unallocated*	650.73	783.06	443.33	2,416.14	1,182.38	2,218.65
	Total other income (b)	692.32	836.29	498.79	2,610.40	1,340.34	2,421.03
	Total revenue (a+b)	14,145.32	8,851.58	12,649.75	40,903.06	37,519.23	48,278.11
2	Segment result						
	Amusement parks and Resort	1,502.88	(483.90)	2,027.87	6,321.08	8,464.81	9,107.57
	Others	1,750.69	734.73	1,469.90	4,267.72	3,845.43	4,879.98
	Total	3,253.57	250.83	3,497.77	10,588.80	12,310.24	13,987.55
	Less: Unallocated expenses* (Refer note 7)	2,119.77	1,233.35	1,203.53	4,370.36	3,616.30	4,851.18
	Operating profit	1,133.80	(982.52)	2,294.24	6,218.44	8,693.94	9,136.37
	Add : Interest, dividend, gain from mutual funds and others	650.73	783.06	443.34	2,416.14	1,182.39	2,218.65
	Profit before tax	1,784.53	(199.46)	2,737.58	8,634.58	9,876.33	11,355.02
3	Segment Assets						
	Amusement parks and Resort	1,43,152.19	1,41,859.33	1,19,203.27	1,43,152.19	1,19,203.27	1,27,782.96
	Others	613.32	385.95	336.35	613.32	336.35	361.81
	Unallocated*	50,714.13	47,466.20	65,672.38	50,714.13	65,672.38	58,015.68
	Total	1,94,479.64	1,89,711.48	1,85,212.00	1,94,479.64	1,85,212.00	1,86,160.45
4	Segment Liabilities						
	Amusement parks and Resort	8,018.44	5,689.26	6,183.99	8,018.44	6,183.99	6,244.79
	Others	478.39	301.04	262.35	478.39	262.35	282.21
	Unallocated*	8,178.85	7,561.64	7,607.45	8,178.85	7,607.45	7,264.96
	Total	16,675.68	13,551.94	14,053.79	16,675.68	14,053.79	13,791.96
5	Capital employed (Segment assets - segment liabilities)						
	Amusement parks and Resort	1,35,133.75	1,36,170.07	1,13,019.27	1,35,133.75	1,13,019.27	1,21,538.17
	Others	134.93	84.91	74.00	134.93	74.00	79.60
	Unallocated*	42,535.28	39,904.56	58,064.94	42,535.28	58,064.94	50,750.72
	Total	1,77,803.96	1,76,159.54	1,71,158.21	1,77,803.96	1,71,158.21	1,72,368.49

*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:

- 1 The above unaudited financial results for the quarter and nine months ended 31 December 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 4 February 2026 and the results for the quarter and nine months ended 31 December 2025 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) OthersThe 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 fifth amusement park at Chennai commenced commercial operations with effect from 2 December 2025. Accordingly figures for the previous periods are not comparable.
- 5 The new glamping pods named "Isle" commenced operations with effect from 9 May, 2025.
- 6 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 had accounted for deferred tax credit amounting to Rs. 2,408 lakhs attributable to fair value of freehold land during quarter two of previous financial year.
- 7 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 draft Central Rules and FAQs to help evaluate the financial implications of these regulatory changes.
The Company has 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. As per the assessment done by the Company, increase in gratuity liability arising out of past service cost amounting to Rs. 491.12 lakhs and increase in compensated absences liability amounting to Rs. 314.10 lakhs has been accounted for and presented as "Impact of new Labour Codes" under Exceptional items in the statement of profit and loss for the period ended December 31, 2025.
The Company will continue monitoring the finalization of Central and State Rules, along with government clarifications on other Labour Code aspects, and apply appropriate accounting adjustments as developments warrant.

Place: Bengaluru
Date: 4 February 2026



For and on behalf of the Board of Directors

Managing Director and Executive Chairman



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, 2025 ("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: 26213550BCMJBV9597

Place: Bangalore
Date: February 4, 2026

Statement of unaudited financial results for the quarter and nine months ended 31 December 2025

Amount in Rs. Lakhs

S No.	Particulars	Quarter ended			Nine months ended		Year ended
		31 Dec 2025	30 Sep 2025	31 Dec 2024	31 Dec 2025	31 Dec 2024	31 Mar 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Total revenue from operations	13,453.00	8,015.29	12,150.96	38,292.66	36,178.89	45,857.08
	Other income	692.32	836.29	498.79	2,610.40	1,340.34	2,421.03
1	Total income	14,145.32	8,851.58	12,649.75	40,903.06	37,519.23	48,278.11
2	Expenses						
	Cost of materials consumed	1,020.88	626.92	934.21	2,666.33	2,289.67	3,015.52
	Purchase of stock-in-trade	734.31	301.86	443.97	1,773.09	1,554.69	2,007.07
	Changes in inventories of stock-in-trade	(160.69)	14.69	81.41	(200.90)	51.04	26.84
	Employee benefits expense	2,286.43	2,069.35	2,096.49	6,340.89	6,137.72	8,153.07
	Finance costs	26.26	11.32	16.30	49.04	51.35	72.95
	Depreciation and amortization expenses	2,098.93	1,772.89	1,460.90	5,560.93	4,158.23	5,712.15
	Other expenses	5,549.45	4,254.01	4,878.89	15,273.88	13,400.20	17,935.49
	Total expenses	11,555.57	9,051.04	9,912.17	31,463.26	27,642.90	36,923.09
3	Profit before tax and exceptional item (1-2)	2,589.75	(199.46)	2,737.58	9,439.80	9,876.33	11,355.02
	Exceptional item						
	Impact of new labour code (Refer note 7)	805.22	-	-	805.22	-	-
	Profit before tax	1,784.53	(199.46)	2,737.58	8,634.58	9,876.33	11,355.02
4	Tax expense						
	Current tax	270.41	40.37	722.23	2,165.07	2,528.38	2,942.74
	Deferred tax (Refer note 6)	65.72	(65.17)	(15.07)	(61.63)	(2,478.50)	(2,515.16)
5	Profit for the period (3-4)	1,448.40	(174.66)	2,030.42	6,531.14	9,826.45	10,927.44
	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	Remeasurements of defined benefit plans	(17.64)	22.45	(8.07)	(28.92)	(90.82)	(96.33)
	Income tax relating to items that will not be reclassified to profit or loss	4.44	(5.65)	2.03	7.28	22.86	24.25
6	Other comprehensive income	(13.20)	16.80	(6.04)	(21.64)	(67.96)	(72.08)
	Total comprehensive income (5+6)	1,435.20	(157.86)	2,024.38	6,509.50	9,758.49	10,855.36
7	Paid-up equity share capital (Face value of the share Rs.10/- each)	6,342.28	6,341.65	6,340.88	6,342.28	6,340.88	6,340.88
8	Reserves and surplus i.e. 'Other equity'						1,66,027.61
9	Earnings per share (face value of Rs.10/- each) (not annualised for the quarters)						
(a)	Basic in (Rs.)	2.28	(0.27)	3.44	10.30	17.09	18.61
(b)	Diluted in (Rs.)	2.27	(0.28)	3.43	10.25	17.03	18.55

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 2025	30 Sep 2025	31 Dec 2024	31 Dec 2025	31 Dec 2024	31 Mar 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment revenue						
	Operating revenue						
	Amusement parks and Resort	9,735.16	6,030.18	8,877.47	28,702.60	27,429.90	34,591.21
	Others	3,717.84	1,985.11	3,273.49	9,590.06	8,748.99	11,265.87
	Total operating revenue (a)	13,453.00	8,015.29	12,150.96	38,292.66	36,178.89	45,857.08
	Allocable other income						
	Amusement parks and Resort	41.59	53.23	55.46	194.26	157.96	202.38
	Unallocated*	650.73	783.06	443.33	2,416.14	1,182.38	2,218.65
	Total other income (b)	692.32	836.29	498.79	2,610.40	1,340.34	2,421.03
	Total revenue (a+b)	14,145.32	8,851.58	12,649.75	40,903.06	37,519.23	48,278.11
2	Segment result						
	Amusement parks and Resort	1,502.88	(483.90)	2,027.87	6,321.08	8,464.81	9,107.57
	Others	1,750.69	734.73	1,469.90	4,267.72	3,845.43	4,879.98
	Total	3,253.57	250.83	3,497.77	10,588.80	12,310.24	13,987.55
	Less: Unallocated expenses* (Refer note 7)	2,119.77	1,233.35	1,203.53	4,370.36	3,616.30	4,851.18
	Operating profit	1,133.80	(982.52)	2,294.24	6,218.44	8,693.94	9,136.37
	Add : Interest, dividend, gain from mutual funds and others	650.73	783.06	443.34	2,416.14	1,182.39	2,218.65
	Profit before tax	1,784.53	(199.46)	2,737.58	8,634.58	9,876.33	11,355.02
3	Segment Assets						
	Amusement parks and Resort	1,43,152.19	1,41,859.33	1,19,203.27	1,43,152.19	1,19,203.27	1,27,782.96
	Others	613.32	385.95	336.35	613.32	336.35	361.81
	Unallocated*	50,714.13	47,466.20	65,672.38	50,714.13	65,672.38	58,015.68
	Total	1,94,479.64	1,89,711.48	1,85,212.00	1,94,479.64	1,85,212.00	1,86,160.45
4	Segment Liabilities						
	Amusement parks and Resort	8,018.44	5,689.26	6,183.99	8,018.44	6,183.99	6,244.79
	Others	478.39	301.04	262.35	478.39	262.35	282.21
	Unallocated*	8,178.85	7,561.64	7,607.45	8,178.85	7,607.45	7,264.96
	Total	16,675.68	13,551.94	14,053.79	16,675.68	14,053.79	13,791.96
5	Capital employed						
	(Segment assets - segment liabilities)						
	Amusement parks and Resort	1,35,133.75	1,36,170.07	1,13,019.27	1,35,133.75	1,13,019.27	1,21,538.17
	Others	134.93	84.91	74.00	134.93	74.00	79.60
	Unallocated*	42,535.28	39,904.56	58,064.94	42,535.28	58,064.94	50,750.72
	Total	1,77,803.96	1,76,159.54	1,71,158.21	1,77,803.96	1,71,158.21	1,72,368.49

*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:

- 1 The above unaudited financial results for the quarter and nine months ended 31 December 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 4 February 2026 and the results for the quarter and nine months ended 31 December 2025 have been reviewed by the statutory auditors of the Company and the statutory auditors have issued an unmodified conclusion in respect of the same.
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 - (ii) OthersThe 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.
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- 5 The new glamping pods named "Isle" commenced operations with effect from 9 May, 2025.
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- 7 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 draft Central Rules and FAQs to help evaluate the financial implications of these regulatory changes.
The Company has 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. As per the assessment done by the Company, increase in gratuity liability arising out of past service cost amounting to Rs. 491.12 lakhs and increase in compensated absences liability amounting to Rs. 314.10 lakhs has been accounted for and presented as "Impact of new Labour Codes" under Exceptional items in the statement of profit and loss for the period ended December 31, 2025.
The Company will continue monitoring the finalization of Central and State Rules, along with government clarifications on other Labour Code aspects, and apply appropriate accounting adjustments as developments warrant.

For and on behalf of the Board of Directors

Place: Bengaluru
Date: 4 February 2026

Managing Director and Executive Chairman