

Date: 06/11/2025

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 half year ended 30th September, 2025. A copy of the same along with Limited Review report is enclosed.
- Granted 15,766 stock options under Employee Stock Option Scheme (ESOS).
- Allotted 6,321 shares to Employees pursuant to 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

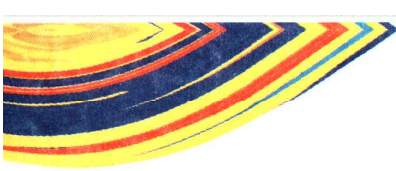


Statement of financial results for the quarter and six months ended 30 September 2025

Amount in Rs. Lakhs

S No.	Particulars	Quarter ended			Six months ended		Year ended
		30 Sep 2025	30 June 2025	30 Sep 2024	30 Sep 2025	30 Sep 2024	31 Mar 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Total revenue from operations	8,015.29	16,824.37	6,738.36	24,839.66	24,027.93	45,857.08
	Other income	836.29	1,081.79	384.23	1,918.08	841.55	2,421.03
1	Total income	8,851.58	17,906.16	7,122.59	26,757.74	24,869.48	48,278.11
2	Expenses						
	Cost of materials consumed	626.92	1,018.53	466.37	1,645.45	1,355.46	3,015.52
	Purchase of stock-in-trade	301.86	736.92	196.99	1,038.78	1,110.72	2,007.07
	Changes in inventories of stock-in-trade	14.69	(54.90)	121.11	(40.21)	(30.37)	26.84
	Employee benefits expense	2,069.35	1,985.11	2,001.34	4,054.46	4,041.23	8,153.07
	Finance costs	11.32	11.46	22.33	22.78	35.05	72.95
	Depreciation and amortization expenses	1,772.89	1,689.11	1,462.33	3,462.00	2,697.33	5,712.15
	Other expenses	4,254.01	5,470.42	4,061.33	9,724.43	8,521.31	17,935.49
	Total expenses	9,051.04	10,856.65	8,331.80	19,907.69	17,730.73	36,923.09
3	Profit before tax (1-2)	(199.46)	7,049.51	(1,209.21)	6,850.05	7,138.75	11,355.02
4	Tax expense						
	Current tax	40.37	1,854.29	(299.73)	1,894.66	1,806.15	2,942.74
	Deferred tax (Refer note 6)	(65.17)	(62.18)	(2,381.33)	(127.35)	(2,463.43)	(2,515.16)
5	Profit for the period (3-4)	(174.66)	5,257.40	1,471.85	5,082.74	7,796.03	10,927.44
	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	Remeasurements of defined benefit plans	22.45	(33.73)	(25.07)	(11.28)	(82.75)	(96.33)
	Income tax relating to items that will not be reclassified to profit or loss	(5.65)	8.49	6.31	2.84	20.83	24.25
6	Other comprehensive income	16.80	(25.24)	(18.76)	(8.44)	(61.92)	(72.08)
	Total comprehensive income (5+6)	(157.86)	5,232.16	1,453.09	5,074.30	7,734.11	10,855.36
7	Paid-up equity share capital (Face value of the share Rs.10/- each)	6,341.65	6,341.08	5,657.34	6,341.65	5,657.34	6,340.88
8	Reserves and surplus i.e. 'Other equity'						166,027.61
9	Earnings per share (face value of Rs.10/- each) (not annualised for the quarters)						
(a)	Basic in (Rs.)	(0.27)	8.29	2.60	8.02	13.78	18.61
(b)	Diluted in (Rs.)	(0.28)	8.26	2.59	7.98	13.73	18.55



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 2025 (Unaudited)	30 June 2025 (Unaudited)	30 Sep 2024 (Unaudited)	30 Sep 2025 (Unaudited)	30 Sep 2024 (Unaudited)	31 Mar 2025 (Audited)
1	Segment revenue						
	Operating revenue						
	Amusement parks and Resort	6,030.18	12,937.26	5,088.79	18,967.44	18,552.43	34,591.21
	Others	1,985.11	3,887.11	1,649.57	5,872.22	5,475.50	11,265.87
	Total operating revenue (a)	8,015.29	16,824.37	6,738.36	24,839.66	24,027.93	45,857.08
	Allocable other income						
	Amusement parks and Resort	53.23	99.44	42.72	152.67	102.50	202.38
	Unallocated*	783.06	982.35	341.51	1,765.41	739.05	2,218.65
	Total other income (b)	836.29	1,081.79	384.23	1,918.08	841.55	2,421.03
	Total revenue (a+b)	8,851.58	17,906.16	7,122.59	26,757.74	24,869.48	48,278.11
2	Segment result						
	Amusement parks and Resort	(483.90)	5,302.10	(933.38)	4,818.20	6,436.95	9,107.57
	Others	734.73	1,782.30	549.37	2,517.03	2,375.53	4,879.98
	Total	250.83	7,084.40	(384.01)	7,335.23	8,812.47	13,987.55
	Less: Unallocated expenses*	1,233.35	1,017.24	1,166.71	2,250.59	2,412.77	4,851.18
	Operating profit	(982.52)	6,067.16	(1,550.72)	5,084.64	6,399.70	9,136.37
	Add : Interest, dividend, gain from mutual funds and others	783.06	982.35	341.51	1,765.41	739.05	2,218.65
	Profit before tax	(199.46)	7,049.51	(1,209.21)	6,850.05	7,138.75	11,355.02
3	Segment Assets						
	Amusement parks and Resort	141,859.33	133,687.24	113,938.93	141,859.33	113,938.93	127,782.96
	Others	385.95	399.61	382.66	385.95	382.66	361.81
	Unallocated*	47,466.20	59,049.93	15,048.83	47,466.20	15,048.83	58,015.68
	Total	189,711.48	193,136.78	129,370.42	189,711.48	129,370.42	186,160.45
4	Segment Liabilities						
	Amusement parks and Resort	5,689.26	6,484.07	5,349.25	5,689.26	5,349.25	6,244.79
	Others	301.04	311.69	298.47	301.04	298.47	282.21
	Unallocated*	7,561.64	8,890.45	7,503.26	7,561.64	7,503.26	7,264.96
	Total	13,551.94	15,686.21	13,150.98	13,551.94	13,150.98	13,791.96
5	Capital employed						
	(Segment assets - segment liabilities)						
	Amusement parks and Resort	136,170.07	127,203.17	108,589.68	136,170.07	108,589.68	121,538.17
	Others	84.91	87.92	84.19	84.91	84.19	79.60
	Unallocated*	39,904.56	50,159.48	7,545.57	39,904.56	7,545.57	50,750.72
	Total	176,159.54	177,450.57	116,219.44	176,159.54	116,219.44	172,368.49

*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.






Balance Sheet

Amount in Rs. Lakhs

Particulars	As at 30 Sep 2025	As at 31 Mar 2025
A ASSETS	(Unaudited)	(Audited)
1 Non-current assets		
Property, plant and equipment	97,031.63	94,135.14
Right of use assets	1,011.02	1,038.64
Capital work-in-progress	34,048.95	22,548.10
Other intangible assets	515.22	569.11
Intangible assets under development	1.07	67.20
Financial assets		
(i) Loans	9.92	11.37
(ii) Other financial assets	692.34	265.36
Income tax assets (net)	48.78	48.76
Other non-current assets	2,724.73	5,800.28
Total non-current assets	136,083.66	124,483.96
2 Current assets		
Inventories	1,880.11	1,398.95
Financial assets		
(i) Investments	26,459.05	13,595.94
(ii) Trade receivables	192.09	454.69
(iii) Cash and cash equivalents	16,548.33	1,924.20
(iv) Bank balance other than (iii) above	2,716.05	40,376.47
(v) Loans	77.47	79.49
(vi) Other financial assets	146.68	943.20
Other current assets	5,608.04	2,707.50
Total current assets	53,627.82	61,480.44
Assets-held-for-sale	-	196.05
Total assets	189,711.48	186,160.45
B EQUITY AND LIABILITIES		
1 Equity		
Equity share capital	6,341.65	6,340.88
Other equity	169,817.89	166,027.61
Total equity	176,159.54	172,368.49
2 Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	11.49	-
(ii) Lease liabilities	458.66	472.43
Provisions	1,122.14	1,020.89
Deferred tax liabilities (net)	4,853.35	4,983.54
Total non-current liabilities	6,445.64	6,476.86
Current liabilities		
Financial liabilities		
(i) Borrowings	32.46	30.46
(ii) Lease liabilities	32.26	29.23
(iii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	390.66	256.56
Total outstanding dues of creditors other than micro enterprises and small enterprises	3,732.20	3,970.76
(iv) Other financial liabilities	1,549.74	1,857.45
Other current liabilities	386.56	585.41
Provisions	982.42	585.23
Total current liabilities	7,106.30	7,315.10
Total liabilities	13,551.94	13,791.96
Total equity and liabilities	189,711.48	186,160.45

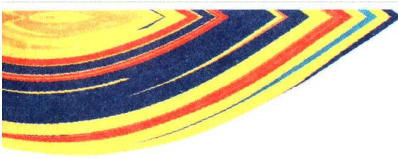





Statement of cash flows

Particulars	Amount in Rs. Lakhs	
	For the six months ended 30 Sep 2025 (Unaudited)	For the six months ended 30 Sep 2024 (Unaudited)
Cash flow from operating activities		
Profit after tax	5,082.74	7,796.03
Adjustments:		
Tax expense	1,767.31	(657.28)
Finance costs	22.78	35.05
Depreciation and amortisation expenses	3,462.00	2,697.33
Interest income	(1,000.83)	(282.32)
Employee stock option expense	(15.85)	415.29
Profit on sale of property, plant and equipment (net)	(59.16)	(25.24)
Property, plant and equipment written - off	36.73	21.92
Gain on fair value measurement of financial assets	(490.00)	-
Gain from investment in mutual funds	(274.58)	(456.73)
Operating cash inflows before working capital changes	8,531.14	9,544.05
Changes in operating assets and liabilities		
Loans	3.47	(11.32)
Other financial assets	(1,962.93)	(707.29)
Other assets	(426.98)	(8.03)
Inventories	(481.16)	(28.30)
Trade receivables	262.60	169.50
Provisions	106.23	75.20
Trade payables	(104.46)	189.95
Other financial liabilities	4.80	(1.25)
Other current liabilities	(198.85)	(52.65)
Cash generated from operating activities	5,733.86	9,169.86
Income taxes paid	(1,513.75)	(726.92)
Net cash generated from operating activities (A)	4,220.11	8,442.94
Cash flow from investing activities		
Purchase of property, plant and equipment, capital work-in- progress and intangible assets	(15,690.17)	(15,483.46)
Proceeds from sale of property, plant and equipment	22.44	25.51
Investment in mutual funds	(29,598.52)	(15,350.24)
Proceeds from sale of investment in mutual funds	17,500.00	17,797.06
Other balances with banks	37,660.42	4,783.03
Interest received	1,797.33	542.82
Net cash from / (used in) investing activities (B)	11,691.50	(7,685.28)
Cash flow from financing activities		
Payment of lease liabilities	(10.74)	(8.10)
Interest paid	(22.78)	(35.05)
Proceeds from issue of equity share capital	0.77	-
Repayment of borrowings	13.49	(0.33)
Dividend Paid	(1,268.22)	(1,412.24)
Net cash used in financing activities (C)	(1,287.48)	(1,455.72)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	14,624.13	(698.06)
Cash and cash equivalents at the beginning of the period	1,924.20	2,928.89
Cash and cash equivalents at the end of the period	16,548.33	2,230.83





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



Notes:

- 1 The above financial results for the quarter and six months ended 30 September 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 6 November 2025 and the results for the quarter and six months ended 30 September 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 fourth amusement park at Bhubaneswar commenced commercial operations w.e.f. 24 May, 2024. 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 Q2 of previous financial year.

Place: Bengaluru
Date: 06 November 2025



For and on behalf of the Board of Directors

Managing Director and Executive Chairman

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



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, 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: 25213550BMJNSG2431

Place: Bangalore
Date: November 6, 2025

Statement of financial results for the quarter and six months ended 30 September 2025

Amount in Rs. Lakhs

S No.	Particulars	Quarter ended			Six months ended		Year ended
		30 Sep 2025	30 June 2025	30 Sep 2024	30 Sep 2025	30 Sep 2024	31 Mar 2025
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	Total revenue from operations	8,015.29	16,824.37	6,738.36	24,839.66	24,027.93	45,857.08
	Other income	836.29	1,081.79	384.23	1,918.08	841.55	2,421.03
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	Purchase of stock-in-trade	301.86	736.92	196.99	1,038.78	1,110.72	2,007.07
	Changes in inventories of stock-in-trade	14.69	(54.90)	121.11	(40.21)	(30.37)	26.84
	Employee benefits expense	2,069.35	1,985.11	2,001.34	4,054.46	4,041.23	8,153.07
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	Total expenses	9,051.04	10,856.65	8,331.80	19,907.69	17,730.73	36,923.09
3	Profit before tax (1-2)	(199.46)	7,049.51	(1,209.21)	6,850.05	7,138.75	11,355.02
4	Tax expense						
	Current tax	40.37	1,854.29	(299.73)	1,894.66	1,806.15	2,942.74
	Deferred tax (Refer note 6)	(65.17)	(62.18)	(2,381.33)	(127.35)	(2,463.43)	(2,515.16)
5	Profit for the period (3-4)	(174.66)	5,257.40	1,471.85	5,082.74	7,796.03	10,927.44
	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	Remeasurements of defined benefit plans	22.45	(33.73)	(25.07)	(11.28)	(82.75)	(96.33)
	Income tax relating to items that will not be reclassified to profit or loss	(5.65)	8.49	6.31	2.84	20.83	24.25
6	Other comprehensive income	16.80	(25.24)	(18.76)	(8.44)	(61.92)	(72.08)
	Total comprehensive income (5+6)	(157.86)	5,232.16	1,453.09	5,074.30	7,734.11	10,855.36
7	Paid-up equity share capital (Face value of the share Rs.10/- each)	6,341.65	6,341.08	5,657.34	6,341.65	5,657.34	6,340.88
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Reporting of segment wise revenue, results and capital employed
Amount in Rs. Lakhs

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1	Segment revenue						
	Operating revenue						
	Amusement parks and Resort	6,030.18	12,937.26	5,088.79	18,967.44	18,552.43	34,591.21
	Others	1,985.11	3,887.11	1,649.57	5,872.22	5,475.50	11,265.87
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	Others	734.73	1,782.30	549.37	2,517.03	2,375.53	4,879.98
	Total	250.83	7,084.40	(384.01)	7,335.23	8,812.47	13,987.55
	Less: Unallocated expenses*	1,233.35	1,017.24	1,166.71	2,250.59	2,412.77	4,851.18
	Operating profit	(982.52)	6,067.16	(1,550.72)	5,084.64	6,399.70	9,136.37
	Add : Interest, dividend, gain from mutual funds and others	783.06	982.35	341.51	1,765.41	739.05	2,218.65
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	Total	189,711.48	193,136.78	129,370.42	189,711.48	129,370.42	186,160.45
4	Segment Liabilities						
	Amusement parks and Resort	5,689.26	6,484.07	5,349.25	5,689.26	5,349.25	6,244.79
	Others	301.04	311.69	298.47	301.04	298.47	282.21
	Unallocated*	7,561.64	8,890.45	7,503.26	7,561.64	7,503.26	7,264.96
	Total	13,551.94	15,686.21	13,150.98	13,551.94	13,150.98	13,791.96
5	Capital employed						
	(Segment assets - segment liabilities)						
	Amusement parks and Resort	136,170.07	127,203.17	108,589.68	136,170.07	108,589.68	121,538.17
	Others	84.91	87.92	84.19	84.91	84.19	79.60
	Unallocated*	39,904.56	50,159.48	7,545.57	39,904.56	7,545.57	50,750.72
	Total	176,159.54	177,450.57	116,219.44	176,159.54	116,219.44	172,368.49

*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.

Balance Sheet

Amount in Rs. Lakhs

Particulars		As at	As at
		30 Sep 2025	31 Mar 2025
A	ASSETS	(Unaudited)	(Audited)
1	Non-current assets		
	Property, plant and equipment	97,031.63	94,135.14
	Right of use assets	1,011.02	1,038.64
	Capital work-in-progress	34,048.95	22,548.10
	Other intangible assets	515.22	569.11
	Intangible assets under development	1.07	67.20
	Financial assets		
	(i) Loans	9.92	11.37
	(ii) Other financial assets	692.34	265.36
	Income tax assets (net)	48.78	48.76
	Other non-current assets	2,724.73	5,800.28
	Total non-current assets	136,083.66	124,483.96
2	Current assets		
	Inventories	1,880.11	1,398.95
	Financial assets		
	(i) Investments	26,459.05	13,595.94
	(ii) Trade receivables	192.09	454.69
	(iii) Cash and cash equivalents	16,548.33	1,924.20
	(iv) Bank balance other than (iii) above	2,716.05	40,376.47
	(v) Loans	77.47	79.49
	(vi) Other financial assets	146.68	943.20
	Other current assets	5,608.04	2,707.50
	Total current assets	53,627.82	61,480.44
	Assets-held-for-sale	-	196.05
	Total assets	189,711.48	186,160.45
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	6,341.65	6,340.88
	Other equity	169,817.89	166,027.61
	Total equity	176,159.54	172,368.49
2	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	(i) Borrowings	11.49	-
	(ii) Lease liabilities	458.66	472.43
	Provisions	1,122.14	1,020.89
	Deferred tax liabilities (net)	4,853.35	4,983.54
	Total non-current liabilities	6,445.64	6,476.86
	Current liabilities		
	Financial liabilities		
	(i) Borrowings	32.46	30.46
	(ii) Lease liabilities	32.26	29.23
	(iii) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	390.66	256.56
	Total outstanding dues of creditors other than micro enterprises and small enterprises	3,732.20	3,970.76
	(iv) Other financial liabilities	1,549.74	1,857.45
	Other current liabilities	386.56	585.41
	Provisions	982.42	585.23
	Total current liabilities	7,106.30	7,315.10
	Total liabilities	13,551.94	13,791.96
	Total equity and liabilities	189,711.48	186,160.45

Statement of cash flows

Amount in Rs. Lakhs

Particulars	For the six months ended 30 Sep 2025 (Unaudited)	For the six months ended 30 Sept 2024 (Unaudited)
Cash flow from operating activities		
Profit after tax	5,082.74	7,796.03
Adjustments:		
Tax expense	1,767.31	(657.28)
Finance costs	22.78	35.05
Depreciation and amortisation expenses	3,462.00	2,697.33
Interest income	(1,000.83)	(282.32)
Employee stock option expense	(15.85)	415.29
Profit on sale of property, plant and equipment (net)	(59.16)	(25.24)
Property, plant and equipment written - off	36.73	21.92
Gain on fair value measurement of financial assets	(490.00)	-
Gain from investment in mutual funds	(274.58)	(456.73)
Operating cash inflows before working capital changes	8,531.14	9,544.05
Changes in operating assets and liabilities		
Loans	3.47	(11.32)
Other financial assets	(1,962.93)	(707.29)
Other assets	(426.98)	(8.03)
Inventories	(481.16)	(28.30)
Trade receivables	262.60	169.50
Provisions	106.23	75.20
Trade payables	(104.46)	189.95
Other financial liabilities	4.80	(1.25)
Other current liabilities	(198.85)	(52.65)
Cash generated from operating activities	5,733.86	9,169.86
Income taxes paid	(1,513.75)	(726.92)
Net cash generated from operating activities (A)	4,220.11	8,442.94
Cash flow from investing activities		
Purchase of property, plant and equipment, capital work-in- progress and intangible assets	(15,690.17)	(15,483.46)
Proceeds from sale of property, plant and equipment	22.44	25.51
Investment in mutual funds	(29,598.52)	(15,350.24)
Proceeds from sale of investment in mutual funds	17,500.00	17,797.06
Other balances with banks	37,660.42	4,783.03
Interest received	1,797.33	542.82
Net cash from / (used in) investing activities (B)	11,691.50	(7,685.28)
Cash flow from financing activities		
Payment of lease liabilities	(10.74)	(8.10)
Interest paid	(22.78)	(35.05)
Proceeds from issue of equity share capital	0.77	-
Repayment of borrowings	13.49	(0.33)
Dividend Paid	(1,268.22)	(1,412.24)
Net cash used in financing activities (C)	(1,287.48)	(1,455.72)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	14,624.13	(698.06)
Cash and cash equivalents at the beginning of the period	1,924.20	2,928.89
Cash and cash equivalents at the end of the period	16,548.33	2,230.83

Notes:

- 1 The above financial results for the quarter and six months ended 30 September 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 6 November 2025 and the results for the quarter and six months ended 30 September 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 fourth amusement park at Bhubaneswar commenced commercial operations w.e.f. 24 May, 2024. 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 Q2 of previous financial year.

For and on behalf of the Board of Directors

Place: Bengaluru

Date: 06 November 2025

Managing Director and Executive Chairman