

Date: 07/05/2025

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 Audited Financial Results for the quarter and year ended 31st March, 2025. A copy of the same along with Auditor's report is enclosed.
- Recommended final dividend of Rs. 2.00 (20%) per equity share of Rs. 10/- each.
- Subject to approval of shareholders, approved re-appointment of Mr. Arun K Chittilappilly as Managing Director and Executive Chairman for a period of five years w.e.f October 7, 2025.
- Granted 52,644 Stock Options to two employees of the Company on the recommendation of Nomination and Remuneration Committee. The options granted would vest equally over a period of four years. The exercise of options shall be subject to individual and Company's performance. 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 12.15 p.m. and closed at 1.45 p.m.

Yours faithfully,
For Wonderla Holidays Limited

Srinivasulu Raju Y
Company Secretary

Parks & Resorts

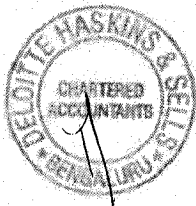


Wonderla Holidays Limited
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 Website: www.wonderla.com | CIN: L55101KA2002PLC031224



Statement of financial results for the quarter and year ended 31 March 2025

S.No.	Particulars	Amount in Rs. Lakhs				
		Quarter ended			Year ended	
		31 Mar 2025 (Unaudited) Refer Note 3	31 Dec 2024 (Unaudited) Refer Note 3	31 Mar 2024 (Unaudited) Refer Note 3	31 Mar 2025 (Audited)	31 Mar 2024 (Audited)
	Total revenue from operations	9,678.20	12,150.96	9,968.58	45,857.08	48,304.44
	Other income	1,080.68	498.79	514.56	2,421.03	2,298.08
1	Total income	10,758.88	12,649.75	10,483.14	48,278.11	50,602.52
2	Expenses					
	Cost of materials consumed	725.85	934.21	660.38	3,015.52	2,759.99
	Purchase of stock-in-trade	452.38	443.97	472.80	2,007.07	2,098.35
	Changes in inventories of stock-in-trade (24.20)		81.41	(12.20)	26.84	(34.96)
	Employee benefits expense	2,015.35	2,096.49	1,702.06	8,153.07	6,257.92
	Finance costs	21.60	16.30	17.15	72.95	64.20
	Depreciation and amortization expenses	1,553.92	1,460.90	1,010.98	5,712.15	3,820.14
	Other expenses	4,535.29	4,878.89	3,603.01	17,935.49	14,504.68
	Total expenses	9,280.19	9,912.17	7,454.18	36,923.09	29,470.32
3	Profit before tax (1-2)	1,478.69	2,737.58	3,028.96	11,355.02	21,132.20
4	Tax expense					
	Current tax	414.37	722.23	834.25	2,942.74	5,573.95
	Deferred tax (Refer Note 7) (36.66)		(15.07)	(66.17)	(2,515.16)	(237.88)
5	Profit for the period (3-4)	1,100.98	2,030.42	2,260.88	10,927.44	15,796.13
	Other comprehensive income					
	Items that will not be reclassified to profit or loss					
	Remeasurements of defined benefit plans	(5.51)	(8.07)	5.75	(96.33)	(61.29)
	Income tax relating to items that will not be reclassified to profit or loss	1.39	2.03	(1.45)	24.25	15.43
6	Other comprehensive income	(4.12)	(6.04)	4.30	(72.08)	(45.86)
	Total comprehensive income (5+6)	1,096.86	2,024.38	2,265.18	10,855.36	15,750.27
7	Paid-up equity share capital (Face value of the share Rs.10/- each)	6,340.88	6,340.88	5,657.34	6,340.88	5,657.34
8	Reserves and surplus i.e. 'Other equity'				166,027.61	103,803.01
9	Earnings per share (face value of Rs.10/- each) (not annualised for the quarters)					
(a)	Basic in (Rs.)	1.74	3.44	4.00	18.61	27.93
(b)	Diluted in (Rs.)	1.73	3.43	3.98	18.55	27.84



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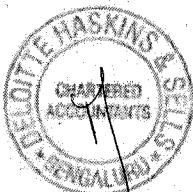


Reporting of segment wise revenue, results and capital employed

Amount in Rs. Lakhs

S No.	Particulars	Quarter ended			Year ended	
		31 Mar 2025	31 Dec 2024	31 Mar 2024	31 Mar 2025	31 Mar 2024
		(Unaudited) Refer Note 3	(Unaudited) Refer Note 3	(Unaudited) Refer Note 3	(Audited)	(Audited)
1	Segment revenue					
	Operating revenue					
	Amusement parks and Resort	7,161.32	8,877.47	7,585.16	34,591.21	37,532.18
	Others	2,516.88	3,273.49	2,383.42	11,265.87	10,772.26
	Total operating revenue (a)	9,678.20	12,150.96	9,968.58	45,857.08	48,304.44
	Allocable other income					
	Amusement parks and Resort	44.43	55.46	17.98	202.38	204.10
	Unallocated*	1,036.25	443.33	496.58	2,218.65	2,093.98
	Total other income (b)	1,080.68	498.79	514.56	2,421.03	2,298.08
	Total revenue (a+b)	10,758.88	12,649.75	10,483.14	48,278.11	50,602.52
2	Segment result					
	Amusement parks and Resort	642.75	2,027.87	2,534.45	9,107.57	17,729.32
	Others	1,034.57	1,469.90	976.44	4,879.98	4,801.88
	Total	1,677.32	3,497.77	3,510.89	13,987.55	22,531.20
	Less: Unallocated expenses*	1,234.88	1,203.53	978.51	4,851.18	3,492.98
	Operating profit	442.44	2,294.24	2,532.38	9,136.37	19,038.22
	Add: Interest, dividend, gain from mutual funds and others	1,036.25	443.34	496.58	2,218.65	2,093.98
	Profit before tax	1,478.69	2,737.58	3,028.96	11,355.02	21,132.20
3	Segment Assets					
	Amusement parks and Resort	127,782.96	119,203.27	100,195.28	127,782.96	100,195.28
	Others	361.81	336.35	359.65	361.81	359.65
	Unallocated*	58,015.68	65,672.38	23,276.05	58,015.68	23,276.05
	Total	186,160.45	185,212.00	123,830.98	186,160.45	123,830.98
4	Segment Liabilities					
	Amusement parks and Resort	6,244.79	6,183.99	4,833.28	6,244.79	4,833.28
	Others	282.21	262.35	280.53	282.21	280.53
	Unallocated*	7,264.96	7,607.45	9,256.82	7,264.96	9,256.82
	Total	13,791.96	14,053.79	14,370.63	13,791.96	14,370.63
5	Capital employed					
	(Segment assets - segment liabilities)					
	Amusement parks and Resort	121,538.17	113,019.27	95,362.00	121,538.17	95,362.00
	Others	79.60	74.00	79.12	79.60	79.12
	Unallocated*	50,750.72	58,064.94	14,019.23	50,750.72	14,019.23
	Total	172,368.49	171,158.21	109,460.35	172,368.49	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.



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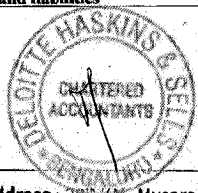




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S No. Particulars		Amount in Rs. Lakhs	
		As at 31 March 2025 (Audited)	As at 31 March 2024 (Audited)
A ASSETS			
1	Non-current assets		
	Property, plant and equipment	94,135.14	74,721.74
	Right of use assets	1,038.64	1,095.13
	Capital work-in-progress	22,548.10	17,079.43
	Intangible assets	569.11	39.96
	Intangible assets under development	67.20	50.57
	Financial assets		
	(i) Loans	11.37	11.64
	(ii) Other financial assets	265.36	244.57
	Income tax assets (net)	48.76	447.63
	Other non current assets	5,800.28	5,185.13
	Total non-current assets	124,483.96	98,875.79
2	Current assets		
	Inventories	1,398.95	1,347.51
	Financial assets		
	(i) Investments	13,595.94	9,014.30
	(ii) Trade receivables	454.69	286.52
	(iii) Cash and cash equivalents	1,924.20	2,928.89
	(iv) Bank balance other than (iii) above	40,376.47	9,458.24
	(v) Loans	79.49	66.45
	(vi) Other financial assets	943.20	514.92
	Other assets	2,707.50	1,338.36
		61,480.44	24,955.19
	Assets-held-for-sale (Refer Note 5)	196.05	-
		196.05	
	Total current assets	61,676.49	24,955.19
	Total assets	186,160.45	123,830.98
B EQUITY AND LIABILITIES			
1	Equity		
	Equity share capital	6,340.88	5,657.34
	Other equity	166,027.61	103,803.01
	Total equity	172,368.49	109,460.35
2	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	(i) Borrowings	-	30.02
	(ii) Lease liabilities	472.43	501.69
	Provisions	1,020.89	726.46
	Deferred tax liabilities (net)	4,983.54	7,522.95
	Total non-current liabilities	6,476.86	8,781.12
	Current liabilities		
	Financial liabilities		
	(i) Borrowings	30.46	1.11
	(ii) Lease liabilities	29.23	23.69
	(iii) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	256.56	183.24
	Total outstanding dues of creditors other than micro enterprises and small enterprises	3,970.76	3,198.79
	(iv) Other financial liabilities	1,857.45	1,193.27
	Other current liabilities	585.41	686.06
	Provisions	585.23	303.35
	Total current liabilities	7,315.10	5,589.51
	Total liabilities	13,791.96	14,370.63
	Total equity and liabilities	186,160.45	123,830.98



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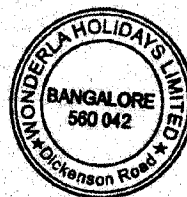
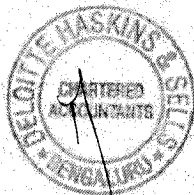


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Statement of cash flows

Particulars	Amount in Rs. Lakhs	
	For the year ended 31 March 2025	For the year ended 31 March 2024
Cash flow from operating activities		
Profit after tax	10,927.44	15,796.13
Adjustments:		
Tax expense (Refer Note 7)	427.58	5,336.07
Finance costs	72.95	64.20
Depreciation and amortisation expenses	5,712.15	3,820.14
Interest income	(1,408.00)	(1,001.17)
Employee stock option expense	744.54	132.70
Profit on sale of property, plant and equipment (net)	(25.24)	(5.68)
Property, plant and equipment written - off	37.01	29.95
Gain on fair value measurement of financial assets	(331.96)	(14.75)
Gain from investment in mutual funds	(478.68)	(1,078.07)
Operating cash inflows before working capital changes	15,677.79	23,079.52
Changes in operating assets and liabilities		
Loans	(12.77)	6.42
Other financial assets	(1,851.41)	40.92
Other assets	(20.79)	(213.73)
Inventories	(51.44)	(403.55)
Trade receivables	(168.16)	(147.75)
Provisions	119.53	152.64
Trade payables	845.29	808.14
Other financial liabilities	(0.25)	0.74
Other current liabilities	(100.66)	107.30
Cash generated from operating activities	14,437.13	23,430.66
Income taxes paid	(2,183.43)	(5,662.14)
Net cash generated from operating activities (A)	12,253.70	17,768.52
Cash flow from investing activities		
Purchase of property, plant and equipment, capital work-in-progress and intangible assets	(32,772.10)	(22,338.21)
Capital Investment Subsidy Received (Refer Note 9)	2,000.00	-
Proceeds from sale of property, plant and equipment	11.77	35.63
Investment in mutual funds	(24,249.78)	(21,187.68)
Proceeds from sale of investment in mutual funds	20,478.78	25,292.82
Other balances with banks	(30,918.24)	1,561.98
Interest received	979.73	829.73
Net cash used in investing activities (B)	(64,469.84)	(15,805.74)
Cash flow from financing activities		
Payment of lease liabilities	(23.72)	(136.36)
Interest paid	(72.95)	(64.20)
Proceeds from issue of equity share capital (Refer Note 6)	54,000.00	29.88
Transaction costs paid on issue of shares	(1,278.97)	-
Borrowings	(0.67)	(0.65)
Dividend Paid	(1,412.24)	(1,414.33)
Net cash used in financing activities (C)	51,211.45	(1,585.66)
Net increase in cash and cash equivalents (A+B+C)	(1,004.69)	377.12
Cash and cash equivalents at the beginning of the year	2,928.89	2,551.77
Cash and cash equivalents at the end of the year	1,924.20	2,928.89



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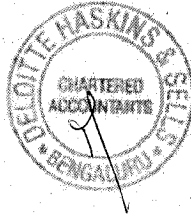
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Notes:

- 1 The above financial results for the quarter and year ended 31 March, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 7 May 2025.
- 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 The figures for the quarter ended 31 March 2025 are the balancing figures between the audited figures for the year ended 31 March 2025 and the unaudited figures for the nine months ended 31 December 2024 and the figures for the quarter ended 31 March 2024 are the balancing figures between the audited figures for the year ended 31 March 2024 and the unaudited figures for the nine months ended 31 December 2023. The figures for the quarter ended December 2024 and 31 December 2023 have not been audited but have been subject to limited review by the Statutory Auditors.
- 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 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.
- 5 Pursuant to the approval of the Board of Directors on 10 August, 2024, the Company had decided to dispose off 1.35 acres of land located at Sardar Nagar Revenue Village, Maheswaram Mandal, Ranga Reddy District, Telangana. Accordingly, the carrying value of the land amounting to Rs.196.05 lakhs has been reclassified from property, plant and equipment to 'Assets held-for-sale' in accordance with Ind AS 105 - 'Non-current Assets Held for Sale and Discontinued Operations'.
- 6 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 9 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 year.
- 7 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 year.
- 8 The Board of Directors has recommended a final dividend of 20% (Rs.2 per equity share of face value of Rs.10) for the financial year ended 31 March 2025, subject to approval by shareholders at the ensuing Annual General Meeting.
- 9 In March 2025, the Company received a capital investment subsidy amounting to Rs. 2,000 lakhs under the Odisha Tourism Policy, 2022. In accordance with the requirements of Ind AS 20 - Accounting for Government Grants and Disclosure of Government Assistance, the said grant has been deducted from the carrying amount of the assets on the date of receipt of the grant.

Place: Bengaluru
Date: 7 May 2025



For and on behalf of the Board of Directors

Managing Director and Executive Chairman

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INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF WONDERLA HOLIDAYS LIMITED

Opinion and Conclusion

We have (a) audited the Financial Results for the year ended March 31, 2025 and (b) reviewed the Financial Results for the quarter ended March 31, 2025, which were subject to limited review by us, both included in the accompanying "Statement of Financial Results for the Quarter and Year Ended March 31, 2025" (the "Statement") of **Wonderla Holidays Limited** (the "Company"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

(a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the year ended March 31, 2025:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the year then ended.

(b) Conclusion on Unaudited Financial Results for the quarter ended March 31, 2025

With respect to the Financial Results for the quarter ended March 31, 2025, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the quarter ended March 31, 2025, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.

Basis for Opinion on the Audited Financial Results for the year ended March 31, 2025

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's and Board of Directors' Responsibilities for the Statement

This Statement which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended March 31, 2025 has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended

March 31, 2025 that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities

(a) Audit of the Financial Results for the year ended March 31, 2025

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended March 31, 2025 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



Deloitte Haskins & Sells

- Evaluate the overall presentation, structure and content of the Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

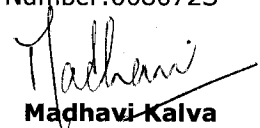
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Financial Results for the quarter ended March 31, 2025

We conducted our review of the Financial Results for the quarter ended March 31, 2025 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 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 SAs specified under section 143(10) of the Act 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.

For **DELOITTE HASKINS & SELLS**
Chartered Accountants
Firm Registration Number:008072S



Madhavi Kalva
Partner

Membership Number: 213550
UDIN: 25213550BMJNPI6053

Place : Bengaluru
Date : May 7, 2025

Date: 07/05/2025

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: Declaration pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015

Pursuant to provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI notification No. SEBI/LAD-NRO/GN/2016-2017/001 dated 25.05.2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27.05.2016, we hereby confirm that Auditor's Report on Standalone Audited Financial Results of the Company for the quarter and year ended 31.03.2025 issued by the Statutory Auditor of the Company is with unmodified opinion.

For Wonderla Holidays Limited



**Arun K Chittilappilly
Managing Director**

Parks & Resorts

Wonderla Kochi Park : Palli kkarra, Kumarapuram P.O., Kochi-683 565, Ph: 0484 2684001 | Email: mail.cok@wonderla.com

Wonderla Bengaluru Park : 28th KM, Mysore Road, Bengaluru-562 109, Ph: 080 37230300 | Email: mail.blr@wonderla.com

Wonderla Hyderabad Park : ORRExit No. 13, Ravirala Post, Hyderabad-501 510, Ph: 040 23490300 | Email: mail.hyd@wonderla.com

Wonderla Bengaluru Resort : 28th KM, Mysore Road, Bengaluru-562 109, Ph: 080 35073965 | Email: resort.blr@wonderla.com

Statement of financial results for the quarter and year ended 31 March 2025

Amount in Rs. Lakhs

S No.	Particulars	Quarter ended			Year ended	
		31 Mar 2025	31 Dec 2024	31 Mar 2024	31 Mar 2025	31 Mar 2024
		(Unaudited) Refer Note 3	(Unaudited) Refer Note 3	(Unaudited) Refer Note 3	(Audited)	(Audited)
	Total revenue from operations	9,678.20	12,150.96	9,968.58	45,857.08	48,304.44
	Other income	1,080.68	498.79	514.56	2,421.03	2,298.08
1	Total income	10,758.88	12,649.75	10,483.14	48,278.11	50,602.52
2	Expenses					
	Cost of materials consumed	725.85	934.21	660.38	3,015.52	2,759.99
	Purchase of stock-in-trade	452.38	443.97	472.80	2,007.07	2,098.35
	Changes in inventories of stock-in-trade	(24.20)	81.41	(12.20)	26.84	(34.96)
	Employee benefits expense	2,015.35	2,096.49	1,702.06	8,153.07	6,257.92
	Finance costs	21.60	16.30	17.15	72.95	64.20
	Depreciation and amortization expenses	1,553.92	1,460.90	1,010.98	5,712.15	3,820.14
	Other expenses	4,535.29	4,878.89	3,603.01	17,935.49	14,504.68
	Total expenses	9,280.19	9,912.17	7,454.18	36,923.09	29,470.32
3	Profit before tax (1-2)	1,478.69	2,737.58	3,028.96	11,355.02	21,132.20
4	Tax expense					
	Current tax	414.37	722.23	834.25	2,942.74	5,573.95
	Deferred tax (Refer Note 7)	(36.66)	(15.07)	(66.17)	(2,515.16)	(237.88)
5	Profit for the period (3-4)	1,100.98	2,030.42	2,260.88	10,927.44	15,796.13
	Other comprehensive income					
	Items that will not be reclassified to profit or loss					
	Remeasurements of defined benefit plans	(5.51)	(8.07)	5.75	(96.33)	(61.29)
	Income tax relating to items that will not be reclassified to profit or loss	1.39	2.03	(1.45)	24.25	15.43
6	Other comprehensive income	(4.12)	(6.04)	4.30	(72.08)	(45.86)
	Total comprehensive income (5+6)	1,096.86	2,024.38	2,265.18	10,855.36	15,750.27
7	Paid-up equity share capital (Face value of the share Rs.10/- each)	6,340.88	6,340.88	5,657.34	6,340.88	5,657.34
8	Reserves and surplus i.e. 'Other equity'				166,027.61	103,803.01
9	Earnings per share (face value of Rs.10/- each) (not annualised for the quarters)					
(a)	Basic in (Rs.)	1.74	3.44	4.00	18.61	27.93
(b)	Diluted in (Rs.)	1.73	3.43	3.98	18.55	27.84

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

S No.	Particulars	Quarter ended			Year ended	
		31 Mar 2025	31 Dec 2024	31 Mar 2024	31 Mar 2025	31 Mar 2024
		(Unaudited) Refer Note 3	(Unaudited) Refer Note 3	(Unaudited) Refer Note 3	(Audited)	(Audited)
1	Segment revenue					
	Operating revenue					
	Amusement parks and Resort	7,161.32	8,877.47	7,585.16	34,591.21	37,532.18
	Others	2,516.88	3,273.49	2,383.42	11,265.87	10,772.26
	Total operating revenue (a)	9,678.20	12,150.96	9,968.58	45,857.08	48,304.44
	Allocable other income					
	Amusement parks and Resort	44.43	55.46	17.98	202.38	204.10
	Unallocated*	1,036.25	443.33	496.58	2,218.65	2,093.98
	Total other income (b)	1,080.68	498.79	514.56	2,421.03	2,298.08
	Total revenue (a+b)	10,758.88	12,649.75	10,483.14	48,278.11	50,602.52
2	Segment result					
	Amusement parks and Resort	642.75	2,027.87	2,534.45	9,107.57	17,729.32
	Others	1,034.57	1,469.90	976.44	4,879.98	4,801.88
	Total	1,677.32	3,497.77	3,510.89	13,987.55	22,531.20
	Less: Unallocated expenses*	1,234.88	1,203.53	978.51	4,851.18	3,492.98
	Operating profit	442.44	2,294.24	2,532.38	9,136.37	19,038.22
	Add : Interest, dividend, gain from mutual funds and others	1,036.25	443.34	496.58	2,218.65	2,093.98
	Profit before tax	1,478.69	2,737.58	3,028.96	11,355.02	21,132.20
3	Segment Assets					
	Amusement parks and Resort	127,782.96	119,203.27	100,195.28	127,782.96	100,195.28
	Others	361.81	336.35	359.65	361.81	359.65
	Unallocated*	58,015.68	65,672.38	23,276.05	58,015.68	23,276.05
	Total	186,160.45	185,212.00	123,830.98	186,160.45	123,830.98
4	Segment Liabilities					
	Amusement parks and Resort	6,244.79	6,183.99	4,833.28	6,244.79	4,833.28
	Others	282.21	262.35	280.53	282.21	280.53
	Unallocated*	7,264.96	7,607.45	9,256.82	7,264.96	9,256.82
	Total	13,791.96	14,053.79	14,370.63	13,791.96	14,370.63
5	Capital employed					
	(Segment assets - segment liabilities)					
	Amusement parks and Resort	121,538.17	113,019.27	95,362.00	121,538.17	95,362.00
	Others	79.60	74.00	79.12	79.60	79.12
	Unallocated*	50,750.72	58,064.94	14,019.23	50,750.72	14,019.23
	Total	172,368.49	171,158.21	109,460.35	172,368.49	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.

Balance Sheet

Amount in Rs. Lakhs

S No.	Particulars	As at	As at
		31 March 2025 (Audited)	31 March 2024 (Audited)
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	94,135.14	74,721.74
	Right of use assets	1,038.64	1,095.13
	Capital work-in-progress	22,548.10	17,079.43
	Intangible assets	569.11	39.96
	Intangible assets under development	67.20	50.57
	Financial assets		
	(i) Loans	11.37	11.64
	(ii) Other financial assets	265.36	244.57
	Income tax assets (net)	48.76	447.63
	Other non current assets	5,800.28	5,185.13
	Total non-current assets	124,483.96	98,875.79
2	Current assets		
	Inventories	1,398.95	1,347.51
	Financial assets		
	(i) Investments	13,595.94	9,014.30
	(ii) Trade receivables	454.69	286.52
	(iii) Cash and cash equivalents	1,924.20	2,928.89
	(iv) Bank balance other than (iii) above	40,376.47	9,458.24
	(v) Loans	79.49	66.45
	(vi) Other financial assets	943.20	514.92
	Other assets	2,707.50	1,338.36
		61,480.44	24,955.19
	Assets-held-for-sale (Refer Note 5)	196.05	-
		196.05	-
	Total current assets	61,676.49	24,955.19
	Total assets	186,160.45	123,830.98
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	6,340.88	5,657.34
	Other equity	166,027.61	103,803.01
	Total equity	172,368.49	109,460.35
2	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	(i) Borrowings	-	30.02
	(ii) Lease liabilities	472.43	501.69
	Provisions	1,020.89	726.46
	Deferred tax liabilities (net)	4,983.54	7,522.95
	Total non-current liabilities	6,476.86	8,781.12
	Current liabilities		
	Financial liabilities		
	(i) Borrowings	30.46	1.11
	(ii) Lease liabilities	29.23	23.69
	(iii) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	256.56	183.24
	Total outstanding dues of creditors other than micro enterprises and small enterprises	3,970.76	3,198.79
	(iv) Other financial liabilities	1,857.45	1,193.27
	Other current liabilities	585.41	686.06
	Provisions	585.23	303.35
	Total current liabilities	7,315.10	5,589.51
	Total liabilities	13,791.96	14,370.63
	Total equity and liabilities	186,160.45	123,830.98

Statement of cash flows

Amount in Rs. Lakhs

Particulars	For the year	For the year
	ended 31 March 2025	ended 31 March 2024
Cash flow from operating activities		
Profit after tax	10,927.44	15,796.13
Adjustments:		
Tax expense (Refer Note 7)	427.58	5,336.07
Finance costs	72.95	64.20
Depreciation and amortisation expenses	5,712.15	3,820.14
Interest income	(1,408.00)	(1,001.17)
Employee stock option expense	744.54	132.70
Profit on sale of property, plant and equipment (net)	(25.24)	(5.68)
Property, plant and equipment written - off	37.01	29.95
Gain on fair value measurement of financial assets	(331.96)	(14.75)
Gain from investment in mutual funds	(478.68)	(1,078.07)
Operating cash inflows before working capital changes	15,677.79	23,079.52
Changes in operating assets and liabilities		
Loans	(12.77)	6.42
Other financial assets	(1,851.41)	40.92
Other assets	(20.79)	(213.73)
Inventories	(51.44)	(403.55)
Trade receivables	(168.16)	(147.75)
Provisions	119.53	152.64
Trade payables	845.29	808.14
Other financial liabilities	(0.25)	0.74
Other current liabilities	(100.66)	107.30
Cash generated from operating activities	14,437.13	23,430.66
Income taxes paid	(2,183.43)	(5,662.14)
Net cash generated from operating activities (A)	12,253.70	17,768.52
Cash flow from investing activities		
Purchase of property, plant and equipment, capital work-in- progress and intangible assets	(32,772.10)	(22,338.21)
Capital Investment Subsidy Received (Refer Note 9)	2,000.00	-
Proceeds from sale of property, plant and equipment	11.77	35.63
Investment in mutual funds	(24,249.78)	(21,187.68)
Proceeds from sale of investment in mutual funds	20,478.78	25,292.82
Other balances with banks	(30,918.24)	1,561.98
Interest received	979.73	829.73
Net cash used in investing activities (B)	(64,469.84)	(15,805.74)
Cash flow from financing activities		
Payment of lease liabilities	(23.72)	(136.36)
Interest paid	(72.95)	(64.20)
Proceeds from issue of equity share capital (Refer Note 6)	54,000.00	29.88
Transaction costs paid on issue of shares	(1,278.97)	-
Borrowings	(0.67)	(0.65)
Dividend Paid	(1,412.24)	(1,414.33)
Net cash used in financing activities (C)	51,211.45	(1,585.66)
Net increase in cash and cash equivalents (A+B+C)	(1,004.69)	377.12
Cash and cash equivalents at the beginning of the year	2,928.89	2,551.77
Cash and cash equivalents at the end of the year	1,924.20	2,928.89

Notes:

- 1 The above financial results for the quarter and year ended 31 March, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 7 May 2025.
- 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 The figures for the quarter ended 31 March 2025 are the balancing figures between the audited figures for the year ended 31 March 2025 and the unaudited figures for the nine months ended 31 December 2024 and the figures for the quarter ended 31 March 2024 are the balancing figures between the audited figures for the year ended 31 March 2024 and the unaudited figures for the nine months ended 31 December 2023. The figures for the quarter ended December 2024 and 31 December 2023 have not been audited but have been subject to limited review by the Statutory Auditors.
- 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) 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.
- 5 Pursuant to the approval of the Board of Directors on 10 August, 2024, the Company had decided to dispose off 1.35 acres of land located at Sardar Nagar Revenue Village, Maheswaram Mandal, Ranga Reddy District, Telangana. Accordingly, the carrying value of the land amounting to Rs.196.05 lakhs has been reclassified from property, plant and equipment to 'Assets held-for-sale' in accordance with Ind AS 105 - 'Non-current Assets Held for Sale and Discontinued Operations'.
- 6 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 9 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 year.
- 7 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 year.
- 8 The Board of Directors has recommended a final dividend of 20% (Rs.2 per equity share of face value of Rs.10) for the financial year ended 31 March 2025, subject to approval by shareholders at the ensuing Annual General Meeting.
- 9 In March 2025, the Company received a capital investment subsidy amounting to Rs. 2,000 lakhs under the Odisha Tourism Policy, 2022. In accordance with the requirements of Ind AS 20 – Accounting for Government Grants and Disclosure of Government Assistance, the said grant has been deducted from the carrying amount of the assets on the date of receipt of the grant.

For and on behalf of the Board of Directors

Place: Bengaluru
Date: 7 May 2025

Managing Director and Executive Chairman